Feature
Inclusive Philanthropy
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→ Limiting what counts as philanthropy has curtailed our understanding of its scope and social value. A more expansive approach shows how it is essential for creating a more equitable and democratic society.

Inclusive Philanthropy

BY THE FACULTY
OF THE LILLY
FAMILY SCHOOL
OF PHILANTHROPY

A significant amount of public attention on philanthropy and democracy has concerned how large concentrations of wealth influence public decisions and elections. How can we be equal citizens, people ask, if some voices are valued more than others? If the consequences of this power imbalance result in the United States' resembling more of an oligarchy than a democracy?

These discussions spotlight the political power of the wealthy, rather than what philanthropy is genuinely about: generosity and volunteerism.

Philanthropy certainly can be and has been manipulated, just like the processes of democracy have been distorted, to the advantage of the powerful. But the most significant role that philanthropy plays in democracy is to ensure that a spirit of generosity both maintains the integrity of democratic procedures and expands the realm of civil society.

This is not to say that all meaningful social change happens through generosity alone. Such a claim would be inaccurate and would overlook the role of political conflict in pushing for social and political transformation. Yet we need to pay more attention to how philanthropic actions, in their broadest sense, can make our society more democratic. In ways big and small, philanthropy is necessary to build a more inclusive and equitable democracy that engages and benefits all its citizens.

To cultivate this understanding, we propose an intentional approach to giving cash and time and to advocacy that we call *inclusive philanthropy*. It aims to create broader communal involvement and benefit, to expand the circle of those who participate in shaping public decisions, and to center philanthropy in community, rather than in managerial efficiency and effectiveness.

In what follows, we explain how inclusive philanthropy promotes the ways in which citizens engage one another, sometimes forgoing government action to pursue shared goals. In the past, inclusive philanthropy has financially supported political causes, like extending the right to vote and civil rights more broadly, providing humanitarian relief, and expanding education. Cases that encompass broad swaths of the US population illustrate the landscape of inclusive philanthropy as it is practiced by people seeking to build community and improve society.

TAX POLICY FOR INCLUSIVE GIVING

Taxes are a legal obligation for every citizen. Within US tax policy are important dynamics of who gives and how tax authorities count giving. This policy establishes each citizen's philanthropic identity in the eyes of the government. Beyond monetary giving, there is the giving of time, which raises the issue of volunteering's demographics. Who is raising a hand to volunteer? And how are mechanisms for giving drawing in more diverse donors? To show the dynamism of everyday giving, we profile a range of practices that include more participants in giving behaviors—practices that range from social media to giving circles, religious giving applications, and innovations in workplace giving.

Tax law not only affects the material price of giving but also communicates to the nation that society values charitable giving. Recognition of giving by the tax system says that giving is part of our shared American identity. As Brookings Institute economist William Gale has noted, tax policy has a soul that embodies our society's values.[1]

The 2017 Tax Cuts and Jobs Act resulted in only about 10 percent of Americans receiving recognition of their charitable giving from the tax system. The act treats the giving of Americans unequally because not all their giving is tax-recognized. In fact, very little is. Tax recognition is important because it communicates that giving by all, regardless of income or gift size, is socially recognized and valued.

The act increased the standard deduction to $24,000 from $12,700 for married people filing jointly. Under the old law, for example, if a married couple was in the 25 percent tax bracket, the after-tax price of giving $1 to charity was 75 cents. However, the new law no longer recognizes their giving if their combined spending on deductible items—mortgage interest, state and local taxes, medical care, and gifts to charity—is less than $24,000. As a result, the after-tax price to give that dollar increases to 100 cents. Although increasing the standard deduction put more after-tax income in the pockets of many Americans, about 20 percent of Americans saw the after-tax price of their giving increase dramatically, by two-thirds (for those in the top tax bracket who stopped itemizing).

In 2018, despite the increase in after-tax incomes and a relatively strong economy, household giving fell by 3.4 percent—a significant decrease for nonprofits that rely on charitable gifts. Typically, in years

Volunteers, safely masked and gloved, prepare bags of food items for distribution outside Washington, DC, in June, 2020.

when income has grown, giving has also grown; for more than half a century, giving has grown, on average, 4.7 percent per year in nonrecession years. While not enough evidence exists to determine causality, the correlation is clear: First, the 2017 Act indicated that giving by only a few Americans is socially valued, and for 20 percent increased the price of giving; subsequently, giving fell.

It would never be a good time for tax law to communicate that giving by only a few Americans is socially valued, but now is an especially bad time, for three notable reasons. First, while most Americans give to nonprofit organizations at some time, only a third give year in and year out to the same charitable cause. Second, the number of Americans who give in any single year declined between 5 and 10 percentage

points from 2000 to 2016. Third, that decline is concentrated among younger adults—a worrying sign about the future potential of giving.[2]

Faced with myriad factors—a declining number of citizens giving, and only a minority of Americans who can be counted on to give regularly to the same cause; a tax act that undercuts the social value of giving; and economic fallout from the COVID-19 pandemic—what should we do? The CARES Act, passed this spring to provide financial relief during the pandemic, recognized the gifts of every American, both those who itemize and those who do not. However, the recognition is only for gifts up to $300, and it is inequitable: A $300 gift made from a taxable income of $130,000 is recognized more (it would cost the giver only $234 to make the $300 gift) than a $300 gift made from a $30,000 income (the gift would then cost $264).

Instead, enacting a universal tax credit would convey a more equitable message of the social value of giving. For example, a 25 percent tax credit would achieve equal recognition by establishing, for everyone, a 75-cents after-tax price of giving $1. That would be more equitable because it would recognize gifts as the same, regardless of income. (The $300 gift made by higher- and lower-income people would cost both $225.) This tax credit also would be a stronger incentive because it applies to every dollar given (not just those up to $300). Our research forecasts that a 25 percent credit would increase giving by $37 billion—nearly 11 percent—and that the number of donors would grow by 12 percent.

A two-tiered tax credit would further affirm the social value of giving by increasing the credit for those whose giving surpassed a threshold based on their income. University of Southern California economist Nicolas Duquette has proposed a 10 percent credit that increases to 37 percent for dollars given above 2 percent of a taxpayer's adjusted gross income. If this increase occurred, he forecasts that giving would increase by approximately 20 percent.[3]

Of course, there is no free lunch: Tax credits for giving would cost the US Treasury between 80 and 90 percent of the new charitable giving that credits generate. But acting on our values, rather than allowing them to remain platitudes, always costs something. Creating a tax credit for giving would strengthen the social value Americans place on giving by communicating that every dollar given by every American is recognized, and that with a two-tiered tax credit, giving more than 2 percent of income, regardless of one's income level, is even better for society.

BROADENING PHILANTHROPY

Beyond tax policy, many contemporary critiques of philanthropy question the utility of defining the term narrowly, as charitable giving. One broader interpretation has been articulated by Robert Payton and Michael Moody, who defined it in their 2008 book, *Understanding Philanthropy*, as "voluntary action for the public good." At minimum, this definition includes volunteering, or any donations of time not for pay. Payton and Moody include volunteering time, offering informal help, associating with one another to build social capital, and in other ways lending their attention to social causes.

Understanding philanthropy as synonymous with only charitable giving is fairly US-specific, as researchers in other parts of the world have investigated more expansive, inclusive definitions. Challenging the US-centric ways of defining generous activities, such as the tendency to focus only on formalized actions, limits philanthropy to the elites. For example, Bhekinkosi Moyo, of the Wits Business School in South Africa, has raised attention to the informal forms of philanthropy

in Africa to better include the full range of voluntary activities from nonelites. He observes that these informal activities are often difficult to quantify, and thus are less readily comparable across countries. Yet these activities are crucial for understanding the breadth of philanthropy, such as when people living in poverty help other people in poverty—not with wealth but with mutual aid.

Non-Western examples illustrate how philanthropy can include the actions of everyday people and show what forms these actions take in countries less wealthy than the United States. For example, researchers in the United Arab Emirates found not a single study that investigated volunteering perceptions and motivations within the UAE prior to their own research, in 2017. They emphasized the need to extend measurement beyond the most formal versions of volunteering because formal volunteering requires more infrastructure. In this regard, counting only formal volunteering necessitates ranking poorer countries as less engaged and effectively disregards forms of mutual aid that do not take organizational shape. In addition, a global team of researchers proposed a more expansive definition of volunteering that includes the time that everyday people donate to political activism.

Even within the United States, studying philanthropy across generations necessitates such an expansion in definition. By focusing only on formal volunteering rates, researchers have found that young people volunteer less. Researchers in the University of Maryland's Do Good Institute reported that more than one million Americans have stopped volunteering over the past decade. In the context of age demographics, this rate remains low for young adults, when we compare people in their 20s and early 30s today to people of the same age in previous generations. However, limiting their study to formal volunteering rates alone ignores important differences: the delay in young adults to meet major milestones, such as finishing education, launching a career, buying a house, partnering, and childbearing. Today, most young people reach such traditional adult milestones 5 to 10 years later than their counterparts in older generations, and the resulting mobility means they often do not know if they will be living in the same community the following year. In this context, the slow decline, to only 21.6 percent, of 22- to 35-year-olds engaging in formal volunteer activities makes sense.

A narrow scope of what counts as philanthropy could exacerbate exclusionary problems, especially if younger generations give differently, in nontraditional ways. For example, in a study of millennials' volunteering and charitable giving, Kennesaw State University researchers found that attracting younger donors begins with acknowledging that

they tend to give in smaller amounts—a few, intermittent dollars or hours. Since these contributions do not amount to large sums, they are not counted in traditional measurements (e.g., monetary contributions totaling to $100 or more). The result is that young people can be written off as not engaged, when in reality acknowledging these contributions, however small, provides an initial foundation for greater giving over time. Indeed, many fundraisers identify the need to build such relationships, since givers are typically not major donors in their first gift. Rather, higher giving amounts can be fostered over time.

In attending to young people and generational change, it is also important to understand the many ways in which technology affects volunteering. Some find that people donate less time to charitable causes when they are constantly bombarded by a range of opportunities. But other innovations put technological tools in the service of public benefit. For example, the app Civic Champs harnesses the power of cellular geolocation to capture data on volunteering activities. Users receive prompts to "clock in" and "clock out" when they come and go from service locations. Organizations using this app can more accurately collect and more easily report volunteer time, substantiating this contribution to the public good.

In addition, charitable associations can identify hidden forms of contribution. This may occur when people take lower-paying jobs that contribute to society, versus higher-paying jobs that are more self-interested. Such hidden giving is difficult to measure, apart from directly asking givers through interviews, surveys, or polls. But the ability to measure these forms of giving holds real potential to more accurately value the generosity of everyday people within a more inclusive understanding of philanthropy. With such data, we may even find that using purchasing power for good effects more change than donating money.

GROWING INCLUSIVE GIVING PRACTICES

Civic Champs is just one technological innovation making philanthropy more inclusive by enabling donors in any geography to give and keep track of giving. Social media campaigns, giving circles, and technological innovations that connect donors and those they are trying to help ease and incent the act of giving. They increase participation by traditionally underrepresented segments in forms of philanthropy that historically have drawn diverse donors, such as religious giving and workplace giving. To foster giving by all in all ways, fundraisers themselves can grow practices—like the four described below—that boost donor diversity and engagement.

Social Media Campaigns | These campaigns have become a breakthrough practice for attracting new and diverse donors to long-standing causes. #GivingTuesday, an online charitable-giving campaign launched in 2012 by New York City's 92nd Street Y, was timed to take place after the US Thanksgiving holiday to counterbalance consumerism in Black Friday and Cyber Monday sales. The Y's then head of strategy, Henry Timms, branded the event with the hashtag so that any nonprofit soliciting support could use it.

Eight years later, #GivingTuesday has expanded across countries, with an emphasis on drawing more and different donors to philanthropy via social media and online donation platforms. In 2019, #GivingTuesday raised $511 million, a 28 percent increase over 2018, for 200 community campaigns in the United States and 60 other countries. The Lilly Family School's (and article coauthor) Una Osili, with colleagues John Bergdoll and Cagla Okten at Bilkent University in Ankara, Turkey, analyzed

online donations and determined that #GivingTuesday affected nonprofits of all sizes. The event raised awareness and funds for smaller and less established nonprofits, likely because it offered lower barriers to entry and lower startup costs than traditional media strategies.[4]

Their research also found that the event inspired nonmonetary donations, including volunteerism and social activism. Black Swamp Conservancy, a small environmental nonprofit based in Ohio, launched a #GivingTuesday campaign in 2018 with a three-week contest to name the conservancy mascot, a great blue heron. On #GivingTuesday, the conservancy announced the winning name, Erie, and posted photos on its social media channels of the mascot perched on lands the conservancy protected. From this social media effort, the conservancy increased member engagement, raised $12,000—more than double the funds it raised via #GivingTuesday in 2017—and used online models to build community engagement.

Larger nonprofits with longer histories of online fundraising also found new ways to engage and grow their community through #GivingTuesday. For example, the American Red Cross has invited social media contacts to donate money to buy a gift for an individual or family in need, make an appointment to give blood, sign up as a volunteer, and/or participate in an event.

Research has also illustrated #GivingTuesday's potential to promote more inclusive participation across funders by enabling nonprofits to reach more diverse donors more cost-effectively. Indeed, #GivingTuesdayNow, a special event for COVID-19 response held one day this past May, elicited donor participation from 145 countries.

#GivingTuesday's demographic data are distributed across multiple platforms. According to Osili and her team, 75 percent of #GivingTuesday donors in 2017 were first-time donors through Facebook. Another giving platform, Classy, reported a wealth of new donors via its website, too. (These donors may have been new to giving through the Facebook or Classy platforms, new to online donation more broadly, or first-time donors on any platform.)

Increasingly, fundraisers are adding social media to their strategies for fundraising outreach and engagement. For example, during the COVID-19 pandemic, the CDC Foundation—the independent nonprofit that Congress created to support the work of the Centers for Disease Control and Prevention—launched a campaign through the global crowdfunder Charidy. In March 2020, it added a Facebook campaign, and by early April it partnered with TikTok, a short-form mobile video platform. As of late May, the campaign had raised nearly $50 million, with matching donations from Lysol, Facebook, and TikTok.

Giving Circles | Giving circles became more structured and visible in the United States in the early 1980s and have grown in use in the 21st century. They tripled in number from 2007 to 2017, to more than 1,600, with about 60 percent of members in groups based on social identities, such as gender or race. In this model of "do it yourself" philanthropy, members pool their contributions and decide together how to allocate the funds. Giving circles vary by structure. For example, the required membership contribution ranged from $4 to $100,000 among 751 giving circles. Collectively, giving circles have engaged at least 150,000 individuals since inception and have contributed $1.29 billion to local communities.

Research by the Collective Giving Research Group for the Lilly Family School's Women's Philanthropy Institute found that giving-circle members address the five Ts—time, talent, treasure, testimony,

and ties—more than individual donors who are not part of a giving circle. Giving-circle members give more, give more strategically, are highly involved in the community, and are more knowledgeable about philanthropy and the community. The research found that giving-circle members gave an average of $11,262 more during the survey year and volunteered more time than nonmembers.

Giving-circle members are engaged beyond their contribution. The research group's 2016 study, *The Landscape of Giving Circles/Collective Giving Groups in the US*, found that 52 percent of circles' members participated in organized volunteer activities. Additionally, 48 percent of the circles reported that members donate outside their group. Giving-circle members contribute directly to grantee organizations: 45 percent reported board-level involvement; 38 percent provided fundraising support, such as introducing the organization to other donors; and 31 percent provided technical support.

Giving circles appeal to women because of the collective nature of the model; their democratic, one-person-one-vote structure; and their potential to leverage individual gifts for greater impact. Although women's giving circles are most common, an increasing number of giving circles are being formed around race, religion, age, and sexual orientation. Giving circles have been documented in every US state, and internationally in countries such as India, Australia, and the United Kingdom.

The Women's Giving Alliance in Jacksonville, Florida, is on the cutting edge of innovative practice. The alliance has invested $6.5 million since 2001 to improve the lives of women and girls and established an endowment that has grown to more than $3.5 million. In 2011, it launched its first three-year strategy to allocate awards in the single focus area of mental health, then later adopted a second focus area—breaking the cycle of female poverty—and moved to the forefront of convening local organizations and individuals around that issue, forming a coalition called Lift Jacksonville. Through this effort, alliance members advocated in the Florida state capitol for a new law that banned marriage for children under age 17.

Religious Giving | Despite the fact that this type of giving has the highest and most diverse participation of any form of US philanthropy, its decline this century has implications for philanthropy, especially if innovations in technology and increasing faith-based intermediaries fail to reverse the trend.

Together, the more than 350,000 congregations that exist throughout the country receive the largest share of all US charitable dollars each year (29 percent, according to *Giving USA* 2020). Religious giving is also one of the most diffuse. The Lilly Family School's Lake Institute on Faith & Giving's *National Study of Congregations' Economic Practices* found that only 3 percent of congregations have more than 1,000 regularly participating adults.

Most giving to religion—defined as giving to congregations, denominations, missionary societies, and religious media—comes from a large number of donors giving relatively small amounts of cash at frequent intervals. On average, congregations receive 81 percent of their revenue from individual donors—much higher than the 68 percent average for all nonprofits combined. The average gift varies significantly by religion (Mormons lead per capita), but studies point to both affiliation and attendance patterns as the best predictors of religious giving.

America's decline in religious affiliation and membership—down 20 percent since 1999—has broad implications for the future of giving to religious and secular causes. But two trends in religious giving offer hope for renewal and even greater inclusion. The first is a rise in technologies that encourage a variety of religious giving. On average, congregations receive 23 percent of their total giving digitally; 24 percent of regularly participating adults make at least one digital contribution to their congregation annually. While smaller congregations are more likely to continue to rely on more traditional means of receiving funds, such as "passing an offering plate or basket to collect money during religious services," 48 percent of congregations with more than 1,000 participating adults have a giving app, the Lake study reports. These numbers have increased drastically since late March, when almost all congregations closed their doors in response to the COVID-19 pandemic and moved most services online. According to the Lake Institute study fielded before COVID-19, 60 percent of congregations with a giving app experienced growth in revenue, while only 45 percent of those without an app grew. This digital service made it easier for members and potential givers to donate outside worship services, a practice that congregations of all shapes and sizes can replicate.

Through its website and app, Zakatify enables Muslim donors to investigate how to follow the Quran's requirement that they give a portion of their wealth as *zakat* to charitable causes. There has long been debate about how to calculate an individual's proper amount and what organizations are eligible to receive *zakat* funds. The website's database lists nonprofit organizations, along with specific projects for which they seek *zakat*, and Muslim individuals may use the app to review a nonprofit's logic and determine for themselves if a project meets the Quran's requirement. In essence, the app enables Muslims to practice independent reasoning, or *ijtihad*, rather than waiting for a religious scholar's certification, about how to give.

Similarly, LaunchGood's crowdfunding site develops philanthropic relationships among Muslims across borders, as with an online giving circle. Muslim nonprofits or individuals seek donors for campaigns to advance social good. Both websites were developed to foster everyday giving among the United States' 1.1 percent Muslim minority, but their users have grown to include nonsectarian organizations, such as the American Civil Liberties Union.

LaunchGood also illustrates a growing desire to give outside faith communities and directly, through faith-based intermediary organizations that more personally connect donors with recipients around the world. Most congregations once engaged in mission and service outside their own communities through large denominational partners, but that is less common today, as larger institutions give way to new networks and disperse giving through individual interests and passions. As we have seen in trends in individual giving, faith-based communities want to connect directly with the work they are funding. Large faith-based nonprofits are taking notice and filling the gap.

For example, in his 2019 book, *God's Internationalists: World Vision and the Age of Evangelical Humanitarianism*, Lake Institute's director David King documents how World Vision, a global Christian NGO, illustrates the trend of connecting churches and individuals with partner communities in more than 90 developing countries (outside of other traditional institutions) to improve their access to clean water, health care, food security, education, and financial inclusion. It facilitates communication between donors and beneficiaries via letters or videos with sponsored children and by inviting funders on vision trips to experience the work firsthand. To encourage greater equity between the sponsored communities and donors, World Vision

launched a campaign in 2019 called "Chosen," through which vulnerable children in a World Vision partner community select a sponsor among photos of funders who were ready and willing, thus flipping the power of choice, at least symbolically, from donor to child. Such an approach highlights how donors connect through direct relationships with community members, even as they are cognizant of the unbalanced power dynamics often evident in philanthropy.

The roots of religious giving demonstrate the diffuse nature of philanthropy. As new networks have emerged and institutions have evolved, traditional religious congregations and nonprofit organizations are adapting in an effort to embrace the changes necessary to engage a new generation of donors.

Workplace Giving | According to Urban Institute's Center on Nonprofits and Philanthropy researcher Benjamin Soskis, workplace giving campaigns have a "mass-based, democratic nature" and efficiently bring together donors of various income and wealth levels and the endeavors they support.

US workplace giving campaigns were originally organized to build charitable "community chests" during World War I. In 2018, such drives generated about $5 billion for charity, or 25 percent of all corporate philanthropy, according to *Giving USA 2019*. Since community chests' inception, federations of charities, such as the United Way, have emerged to pool donations and disburse dollars to community organizations or causes. However, workplace giving will need to be reimagined in light of demographic shifts and COVID-19 health and economic concerns that have accelerated the rise of remote workers and freelancers.

A 2019 Gallup poll found that millennials change jobs three times as often as nonmillennials, while the number of US remote workers was calculated at 16 percent of the workforce in 2018. Self-employed and contingent workers (contract, on call, temporary, etc.) accounted for about 20 percent of the US labor force before the pandemic, and polls predicted them to more than double in a decade—a trend poised to accelerate amid coronavirus-related layoffs.

According to the 2018 report *Evolution of Workplace Giving*, workplace campaigns support new ways of giving to accommodate the changing demographics and organization of work. Many companies have moved to online giving platforms to facilitate their workers' contributions. For example, Salesforce's Philanthropy Cloud created a mobile app for employees to establish a philanthropic profile, make and track their contributions, and read other content about their personal and their company's progress toward charitable goals.

But technology can also reduce workers' direct contact with organizations and causes, lowering employees' engagement and ability to trust nonprofits they may support. Osili (coauthor) found that employees give more when they have confidence in the nonprofit sector overall. This makes the case for creating philanthropic opportunities for employees beyond monetary donations, such as employer-sanctioned service days and partnerships with nonprofits for which employees may volunteer directly, including virtually, such as Hewlett-Packard's global expertise volunteers or Umpqua Bank's community volunteers.

At cloud-based software company SurveyMonkey, employees advocated for improved benefits for janitors and cafeteria attendants who worked at SurveyMonkey but were employed by contractors. As a result, the company expanded its definition of "teammate" to establish employee health benefits, personal time off, parental leave, and transportation subsidies for teammates who have a different legal employer.

A GIVING CITIZENSHIP

As we observe the actions of hundreds of millions of everyday givers in the United States and consider billions more around the world, we see dynamic generosity. Yet more can be done with strategies that recognize the centrality of generosity in including all who will be affected by making public decisions. These innovations in inclusion are taking place despite a challenging context characterized by decreasing participation in financial giving and traditional forms of volunteering. Taking account of the community building and the contributions of neglected and oppressed communities as forms of inclusive philanthropy can inform the mainstream about how to be more inclusive with their generosity.

COVID-19 has inspired a groundswell of response to human need. Viewed through the lens of inclusive philanthropy, this wave of helpful behavior provides reasons for both optimism and skepticism. This generosity is heartening, but will it last beyond the crisis and infuse our democratic politics?

Giving money has a value beyond its financial benefit, and giving time builds common experiences and institutions. New ways of engagement that draw in younger generations through social media encourage giving circles and bring innovation to congregations and workplaces. These are arenas in which everyone has the capacity to contribute in ways that are not prescribed, to participate in an expansive citizenship that shapes shared experiences.

These expanded ways of giving promote greater participation and reshape the meaning of citizenship. New approaches to giving will influence voting, elections, and policy—or be affected by such policies. Yet other forms of giving, such as volunteering and activism, will coexist with and inform governmental policy as citizens practice being decent neighbors and responsible stewards of the planet. It is time to pay more attention to the kind of philanthropy that is accessible to everyone.

Advocates of democracy should be wary of "supercitizens" who seek disproportionate public influence because of their wealth. In fact, equality inheres in philanthropy, because everyone has the capacity for philanthropy—to give resources, time, community connections, and voice.

To borrow from former US president John F. Kennedy's call to citizenship in his 1960 inaugural speech, we might ask not what philanthropy can do for us, but what we can do with our philanthropy.

Our democracy may depend on it. ◼

Notes

1   Gale said this on National Public Radio in the early 2000s. The metaphor has been picked up by others, e.g., Edward Kleinbard: "And you also have to wrestle with the values that distinguish us as a country, how we articulate those values through fiscal policy, and how we've lost sight of what a government is really good for. And the theme of the book, I call this our fiscal soul." From the transcript of a "Can We Make Government Work?" session held at the Brookings Institution in Washington, DC, on October 31, 2014.

2   Patrick M. Rooney et al., "Dynamics of American Giving: Descriptive Evidence," working paper, Indiana University Lilly Family School of Philanthropy, 2020; Jonathan Meer, David Miller, and Elisa Wulfsberg, "The Great Recession and Charitable Giving," *Applied Economics Letters*, vol. 24, no. 21, 2017; Una O. Osili, Chelsea J. Clark, and Xiao Han, "Heterogeneity and Giving: Evidence from U.S. Households Before and After the Great Recession of 2008," *American Behavioral Scientist*, vol. 63, no. 14, 2019; Patrick M. Rooney, Xiaoyun Wang, and Mark Ottoni-Wilhelm, "Generational Succession in American Giving: Donors Down, Dollars Per Donor Holding Steady but Signs That It Is Starting to Slip," *Nonprofit and Voluntary Sector Quarterly*, vol. 47, no. 5, 2018.

3   Nicolas Duquette, "A Two-Tiered Charitable Contribution Credit for All American Taxpayers," policy memo, Council of Michigan Foundations, 2020.

4   Eva Eniko Baranyi, "Volunteerism and Charitable Giving Among the Millennial Generation: How to Attract and Retain Millennials," master's thesis, Kennesaw State University, 2011.