NY Funders Alliance supports a strong partnership between government and the nonprofit sector and represents the collective voice of philanthropy in New York to policy makers. This legislative agenda gives an overview of key issues NY Funders Alliance is committed to improving.

NY Funders Alliance plays an active role in advocating on behalf of New York’s philanthropic and nonprofit sector. Our current policy work revolves around increasing charitable giving through policies that affect charitable organizations.

The Board of Directors of NY Funders Alliance has adopted this Public Policy Platform in support of the following federal positions on current or potential legislative proposals that directly affect the sector. By adopting this platform, the board gives NY Funders Alliance staff the authority to advocate on behalf of the outlined issues. NY Funders Alliance will continue to follow its previously approved process for reviewing potential policy positions that affect the sector but fall outside the scope of this platform. When NY Funders Alliance takes a position on an issue that is covered by this platform, it will inform members in a timely manner.

In considering public policy activities, including advocating for specific policy reform NY Funders Alliance, working with our members, endeavors to:

- Support public policy that sustains effective philanthropy, encourages charitable giving or strengthens the nonprofit sector;
- Build a knowledgeable and supportive community of public policy makers;
- Advocate for NY Funders Alliance members’ ability to conduct their philanthropy effectively, or NY Funders Alliance itself;
- Support public policy that promotes a more prosperous, vibrant, healthy, diverse, inclusive and equitable region;
- Advocate in policy areas for which NY Funders Alliance has ongoing initiatives, such as health and education;
- Assure that open acknowledgement of conflict between members’ interests occurs during deliberations, prior to a decision on taking a position being made, and that resolution minimizes potential damage to the organization; and
- Advocate for public policy where involvement of NY Funders Alliance or its members could help shape the outcome of the issue.
Key Policies

The following is a synopsis of federal policy positions taken by NY Funders Alliance advocating for legislative and regulatory environments conducive to organized philanthropy and the communities it serves.

Census 2020 Policy Statement:

NY Funders Alliance supports ensuring an accurate, fair, and reliable count of residents, as required by the U.S. Constitution through full funding and participation in the decennial Census and American Community Survey to ensure fair representation and allocation of resources, and access to complete and reliable data to support community engagement, planning and economic development.

Charitable Deduction Policy Statement:

NY Funders Alliance supports making the charitable deduction available to all taxpayers to incentivize charitable investments in communities and causes around the nation which will foster the growth of a giving culture in America.

Johnson Amendment Policy Statement:

NY Funders Alliance supports enforcing current law (the “Johnson Amendment”) that prohibits 501(c)(3) charitable organizations from engaging in partisan campaign activities and endorsing, opposing or contributing to political campaigns. NY Funders Alliance does not and will not support any proposals that would weaken or repeal this protection.

Donor Advised Funds Policy Statement:

NY Funders Alliance supports policies that expand and enhance charitable giving, which is why NY Funders Alliance promotes the continued availability of donor advised funds. We oppose any new requirement of a timeframe for donor advised fund distribution and support expanding the IRA charitable rollover to allow gifts to donor advised funds.

Excise Tax Policy Statement:

✓ Policy Win! The private foundation excise tax was modified from the historical two-tiered system to a flat rate of 1.39% when H.R. 1865 (116) was passed on December 20, 2019, and took effect upon President’s signature.

NY Funders Alliance supports the simplification of the private foundation excise tax on net investment income to a revenue-neutral flat rate which will increases funds available to local communities.

Unrelated Business Income Tax (UBIT) Policy Statement:

Partial Win! Thanks to the efforts of nonprofits throughout the country, Congress approved, and the President signed, legislation to repeal the tax on transportation benefits provided by nonprofits to their employees. Taxes related to nonprofit separate trades and businesses have not yet been addressed.

NY Funders Alliance supports the repeal of new Unrelated Business Income Tax (UBIT) policies under the Tax Cuts and Jobs Act. This new legislation will increase the amount of taxes paid by organizations in the nonprofit sector and will subsequently result in job losses and a decrease in available funds to communities.