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*Academic studies and articles that show the importance of federal and state charitable deductions and the negative impacts when they are removed.*

## **Academic Studies**

- Gerald E. Auten, James M. Cilke, and William C. Randolph. *National Tax Journal*, September 1992. "[The Effects of Tax Reform on Charitable Contributions.](#)"
- Gerald E. Auten, Sieg Holder, and Charles T. Clotfelter, *American Economic Review*, March 2002. "[Charitable Giving, Income, and Taxes: An Analysis of Panel Data.](#)"
- Jon Bakija and Bradley T. Heim, *National Tax Journal*, June 2011. "[How Does Charitable Giving Respond to Incentives and Income? New Estimates From Panel Data.](#)"
- Jon Bakija and Bradley T. Heim, 2008. "[How Does Charitable Giving Respond to Incentives and Income? Dynamic Panel Data Accounting for Predictable Changes in Taxation.](#)"
- Kevin Stanton Barrett, Anya M. McGuirk, and Richard Steinberg, *National Tax Journal*, June 1997. "[Further Evidence on the Dynamic Impact of Taxes on Charitable Giving.](#)"
- Arthur C. Brooks, 2005. "[Income Tax Policy and Charitable Giving.](#)" Meetings of the Association for the Study of Religion, Economics, and Culture.
- Center on Philanthropy, Indiana University, 2009. "[How Changes in Tax Rates Might Affect Itemized Charitable Deductions.](#)"
- Joseph J. Cordes, *National Tax Journal*, December 2011. "[Re-thinking the Deduction for Charitable Contributions: Evaluating the Effects of Deficit-Reduction Proposals.](#)"
- Martin Feldstein, *National Tax Journal*, 1975. "The Income Tax and Charitable Contributions: Part I—Aggregate and Distributional Effects" (March) and "The Income Tax and Charitable Contributions: Part II—The Impact on Religious, Educational and Other Organizations" (June).
- Martin Feldstein and Amy Taylor, *Econometrica*, November 1976. "[The Income Tax and Charitable Contributions.](#)"
- Dean Karlan and John A. List, 2007. "[Does Price Matter in Charitable Giving? Evidence From a Large-Scale Natural Field Experiment.](#)"
- Richard Steinberg, 1990. "[Taxes and Giving: New Findings.](#)"



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### **Think Tank/Consultant Studies**

Center for Budget and Policy Priorities, 2009. "[Proposal to Cap Deductions for High-Income Households Would Reduce Charitable Contributions by Only 1.9 Percent.](#)"

Center for Naval Analysis, 1999. Christopher M. Duquette, "[Is charitable Giving by Nonitemizers Responsive to Tax Incentives? New Evidence.](#)" by Christopher M. Duquette. Published in *National Tax Journal*.

Heritage Foundation, 1996. John Barry, "[How a Flat Tax Would Affect Charitable Contributions.](#)"

National Bureau of Economic Research working paper, 1990. Charles T. Clotfelter, "[The Impact of Tax Reform on Charitable Giving: a 1989 Perspective.](#)"

National Bureau of Economic Research working paper, 1988. Daniel Feenberg, "[Identification in Tax-Price Regression Models: The Case of Charitable Giving.](#)"

National Bureau of Economic Research working paper, 2000. Emmanuel Saez, "[The Optimal Treatment of Tax Expenditures.](#)"

Price Waterhouse and Caplin & Drysdale, 1997. "Impact of Tax Restructuring on Tax-Exempt Organizations," report for the Council on Foundations and Independent Sector.

Tax Policy Center, 2009. "[Would Obama's Plan to Curb Deductions Hurt Charities?](#)"

Urban Institute, 1999. Joseph Cordes, "[The Cost of Giving: How Do Changes in Tax Deductions Affect Charitable Contributions?](#)"

Urban Institute, 1999. William C. Randolph, "[Charitable Deductions.](#)" Chapter in *The Encyclopedia of Taxation and Tax Policy*, Urban Institute Press.

### **Government Studies**

Bureau of Labor Statistics, 1999. Ralph Bradley, Steven Holden, and Robert McClelland, "[A Robust Estimation of the Effects of Taxation on Charitable Contributions.](#)"

Congressional Budget Office, 2011. "[Options for Changing the Tax Treatment of Charitable Giving.](#)"



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Congressional Budget Office, 2002. "[Effects of Allowing Nonitemizers to Deduct Charitable Contributions.](#)"

Congressional Budget Office, 2001. Pamela Greene and Robert McClelland, "[Taxes and Charitable Giving.](#)" Published in *National Tax Journal*.

Congressional Budget Office, 1994. Will C. Randolph, "[Dynamic Income, Progressive Taxes, and the Timing of Charitable Contributions.](#)" Prepared for the Office of Tax Analysis, Department of Treasury.

Congressional Research Service, 2010. Jane G. Gravelle and Donald J. Marples, "[Charitable Contributions: The Itemized Deduction Cap and Other FY2011 Budget Options.](#)"