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**Council on
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Introduction

The Congressional Research Service (CRS) provides research support to the United States Congress on topics related to legislation. The CRS, a department within the Library of Congress, includes a team of more than 600 attorneys, policy analysts, and information specialists whose sole job is to respond to and anticipate inquiries from members of Congress. According to [usa.gov](https://www.usa.gov), “The CRS provides comprehensive research and analysis on all legislative and oversight issues of interest to the U.S. Congress. The CRS assists Congress by responding to specific questions and preparing reports on legislative topics in anticipation of questions and emerging issues. The CRS works with members, committees, and congressional staff to identify and clarify policy problems and assess the implications of proposed policy alternatives. CRS experts play a role in every stage of the legislative process.”¹ These reports are comprehensive, well-sourced, credible, and written by people with subject matter expertise.

Because policymakers use these CRS reports to inform their decisions, we conducted a content analysis of CRS reports on foundations and philanthropy to get insight into what members of Congress are interested in learning more about. Additionally, we reviewed these reports to understand which sources experts are drawing on to answer their questions about the philanthropic center, giving insight into the mindsets, views, and opinions shaping discourse about the sector. We found three reports in the last five years that directly focused on foundations and nonprofits, one on colleges and universities over the previous five years, and one that was directly relevant to philanthropy but was published in 2012. We reviewed each report for context, credibility, content, tone, sentiment, and specificity. This report identifies the overarching insights among these reports as well as the methods we used.

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<https://cof.org/content/narrative-shift-congressional-research-service-analysis>

¹ [USA.gov: Congressional Research Service \(CRS\)](https://www.usa.gov)

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Topline Insights

1. This is not a topic that's getting a lot of attention from Congress.

The Congressional Research Service generates more than 700 reports a year. However, only three reports in the past three years specifically discuss foundations. The only other substantive reports were two from 2018 and 2012.

2. There's interest in regulating donor-advised funds.

These reports, unsurprisingly, focused exclusively on regulation and the background needed to understand regulation. They concentrate on donor-advised funds (DAFs) in recent reports because of the perceived need for more regulation.

3. They cite government sources, academics, and think tanks.

The vast majority of sources are government sources, followed by academics, think tanks, and private companies. Some news sources, including NPR and Politico, are quoted to show media sentiment and recency of an issue in the news or to share different perspectives among news outlets like the New York Times, the Washington Post, and the Wall Street Journal. These latter types of citations are direct quotes from news coverage in place of serious media sentiment analysis. The end of this report includes a complete list of media outlets cited.

4. There's no "story" here.

These reports include no stories and none of the narratives identified in "Better Stories, Better Language."

5. Tone and sentiment: this is emotion-free writing with a positive tone toward increasing giving.

These reports do not invoke any emotion—even as illustrative examples. The neutral to positive tone indicates legislative interest in enhancing giving by the sector. There is bi-partisan interest in legislation dealing with non-itemizing taxpayers not being able to claim tax benefits for their philanthropic giving (a post-Trump tax cut issue).

6. What are they talking about? Donor-advised funds—not community foundations.

There may be more momentum around legislation focused on DAFs than private foundations or other types of philanthropy. DAFs are less regulated and face fewer requirements for how they spend their funds. One interesting quote was from a report on DAF regulation where private foundations were compared to DAFs: "private foundations are complicated and costly to set up and run" (Gravelle, 2022). Thus, DAFs are considered less complicated and less costly to set up and run by CRS—and they are considered less regulated and less transparent.

7. They're not interested in individual foundations

In the three main reports, no private foundations were mentioned by name (except as an example of a DAF in a footnote). While political or media discourse about individual foundations may associate them with a political perspective elsewhere, it does not appear anywhere in the CRS reports.

What We Reviewed

Using the CRS's publicly available reports, we conducted an analysis of research focused on philanthropy's role in the United States and the potential regulation of foundations and nonprofits. We used the search terms "foundations," "nonprofits," and "philanthropy." The search results from this query can be viewed here:

<https://crsreports.congress.gov/search/#/?termsToSearch=Foundations&orderBy=Relevance>

We then excluded content focused on entities they referred to as "quasi-governmental entities," agency-related nonprofit research foundations, and corporations.² We also eliminated from our review all but one more than five-year-old report. Among the thousands of reports on the site, we identified just three that met our search criteria exactly. These three were the only ones on the CRS website that focused on foundations and nonprofits published in the last five years:

1. **Gallo, Marcy E., Henry B. Hogue, John F. Sargent Jr. (2022). Agency-Related Nonprofit Research Foundations and Corporations, R46109, Jun 02, (PDF)**

<https://crsreports.congress.gov/product/pdf/R/R46109>

Summary: This report gives an overview of several congressionally mandated, agency-related nonprofit research foundations and corporations. In this overview, the purpose, intent, structure, and funding of the foundations and corporations are discussed in relation to federal research and development (R&D).

Cited throughout as Gallo et al. (2022).

² Examples of "quasi-governmental entities," agency-related nonprofit research foundations, and corporations include the Foundation for the National Institutes of Health, the National Foundation for the Centers for Disease Control and Prevention, the Reagan-Udall Foundation for the Food and Drug Administration, the Foundation for Food and Agriculture Research, the Henry M. Jackson Foundation for the Advancement of Military Medicine and the nonprofit research and education corporations associated with the Department of Veterans Affairs.

2. **Gravelle, Jane G. (2022). Donor-Advised Funds (DAFs): Proposed Legislation IF12126 PDF, Jun 03: <https://crsreports.congress.gov/product/pdf/IF/IF12126>**
Summary: This report goes over what a donor-advised fund (DAF) is, how much they have grown over the years, and the pros and cons of using them. Additionally, legislative proposals such as the Accelerating Charitable Efforts (ACE) Act and the Biden Administration's proposal are discussed in relation to how existing DAFs would factor into the proposal's budget and funding.
Cited throughout as Gravelle (2022).
3. **Gravelle, Jane G., Donald J. Marples, Molly F. Sherlock. (2020). Tax Issues Relating to Charitable Contributions and Organizations, R45922 PDF Version Download R45922 Aug 04, <https://crsreports.congress.gov/product/pdf/R/R45922>**
Summary: This report covers tax issues related to charitable contributions and organizations. It focuses specifically on the charitable sector from 2016 - 2019, detailing how tax benefits and tax treatments would work for organizations in this sector and then suggesting policy options for different tax incentives related to charitable giving.
Cited throughout as Gravelle et al. (2020).

The team reviewed two additional reports. One focused on colleges and universities that fell within the five-year search range and mentioned philanthropy. The second was directly relevant to our content search but was published in 2012.

1. **Sherlock, Molly F., Jane G. Gravelle, Margot L. Crandall-Hollick, Joseph S. Hughes. (2018). College and University Endowments: Overview and Tax Policy Options R44293 PDF Version Download May 04, <https://crsreports.congress.gov/product/pdf/R/R44293>**
Summary: This report gives an overview of endowments and describes how they impact colleges and universities. Specifically, it gives a description of what endowments are, how they were utilized by colleges and universities, and how the 2017 tax revision impacts this relationship. Finally, the report offers policy options for how colleges and university endowments can be utilized in relation to this revision.
Cited throughout as Sherlock et al. (2018)
2. **Sherlock, Molly F. and Jane G. Gravelle. (2012). An Analysis of Charitable Giving and Donor Advised Funds, CRS Report R42595, <https://crsreports.congress.gov/product/pdf/R/R42595>**
Summary: This report gives an overview of what a donor-advised fund (DAF) is and how the data compares between DAFs in 2006 and 2008 (focusing mainly on DAFs from 2008). It also gives some comparisons of the differences between DAFs and foundations and some policy options for further restricting the rules surrounding the use of DAFs.
Cited throughout as Sherlock and Gravelle (2012).

Report Analysis

After identifying the reports that met our search parameters, we reviewed each one to identify trends or noteworthy points. In our review, we prioritized the five factors below in our reading of the reports:

1. Context: In what context did the reports discuss foundations?
2. Credibility: Which sources did they cite or reference?
3. Content: Which topics did they take on?
4. Tone and Sentiment: Do the reports or individual comments have a notably positive or negative tone?
5. Specificity: Do the reports mention organizations or members of Congress by name?

The following section provides a deeper description of each of these factors as well as analysis of the reports from the lens of those factors.

Context

In our review of each CRS report, we paid close attention to the contexts in which the researchers mentioned private foundations. Some possibilities we looked for included potential regulation, investigation, foundations' contributions to addressing social challenges, disaster relief, current giving environment, and more.

The reports seemed to suggest that the current regulatory status of private foundations was sufficient. For example, the "5% rule" is framed as a positive regulation that limits the power of foundations and their ability to grow:

"To address concerns that foundations could retain earnings and grow indefinitely, and because foundations are often closely tied to a family or specific group of donors, tax laws require a minimum payout rate (5% of assets) and restrict activities that may benefit donors. The tax code imposes taxes and/or penalties for self-dealing, for failure to distribute income on excess business holdings, for investments that jeopardize the charitable purposes, and for taxable expenditures (such as lobbying or making open-ended grants to institutions other than charities)" (Gravelle et al. 2020).

This was interesting when private foundations were compared to DAFs and institutional endowments at colleges and universities. Gravelle et al.'s (2022) report focused specifically on DAFs. This report mentions two proposed laws and budget proposals: a Biden Administration proposal and the ACE Act. The report provides an overview of the rise of DAFs and where they fit in the philanthropic space in terms of regulation. Gravelle also notes that DAFs have more freedom than private foundations:

“DAFs are a simpler way to provide sustained giving than through a private foundation, and they are practical for those with smaller amounts of charitable giving. Private foundations are complicated and costly to set up and run” (Gravelle, 2022).

The report also details that DAFs are less costly to set up and to run than private foundations and that “DAFs are also not subject to the private foundation excise tax of 1.39% of investment income or the private foundation rules on self-dealing. Thus, DAFs allow the accumulation of assets without some of the restrictions imposed on private foundations” (Gravelle, 2022).

Based on this read, there appears to be more momentum to have increased legislation focused on DAFs than general private foundations or other types of philanthropy; however, it is important to note how this perception of DAFs can contribute to harmful narratives of philanthropy as a whole.

Two of these reports presented policy options to put DAFs and college and university endowments through regulations similar to those of private foundations. This comparison would suggest a preference for the status quo in terms of foundation regulation, which should reduce some concern for impending legislation.

“Several policy options are related to entities that receive charitable contributions, but do not immediately use these contributions for a charitable purpose. These entities include DAFs, supporting organizations, and university endowments. One option could be to subject these organizations to rules **similar to private foundations** and Type III Non-FISO supporting organizations, and require a minimum payout. Another option is to require all funds in a DAF account to be distributed within five to seven years” (Gravelle et al., 2020).

“Changing the tax treatment of college and university endowments could be used to further various policy objectives. Current-law tax treatment could be modified to increase federal revenues. The tax treatment of college and university endowments could also be changed to encourage additional spending from endowments on specific purposes (tuition assistance, for example)” (Sherlock et al., 2018).

Another interesting context piece is the framing of the 2017 tax cuts. In Gravelle et al., 2020, researchers emphasized how the 2017 tax cuts removed incentives for individuals to make charitable contributions. This focus was combined with policy options to promote more charitable giving, which is a good context for foundations to exist in.

“Changes in the tax revision enacted in late 2017, popularly known as the Tax Cut and Jobs Act (TCJA; P.L. 115-97), while not generally aimed at charitable deductions, reduced the scope of the tax benefit for charitable giving. A higher standard deduction and the limit on the deduction for state and local taxes caused more individuals to take the standard deduction, as opposed to itemizing deductions. As a result, many individuals

who were able to deduct charitable contributions no longer claim this itemized deduction” (Gravelle et al., 2020).

“As mentioned previously, tax incentives for giving are largely confined to higher-income households because these taxpayers are more likely to itemize their deductions (largely deductions for state and local taxes, mortgage interest, and charitable contributions), which tend to rise with income, or choose the standard deduction of a fixed dollar amount. This concentration of tax benefits on higher-income individuals also tends to favor the charities they favor, such as those pertaining to health, education, and the arts, while disfavoring religion and charities aimed at human services. The concentration of charitable giving incentives to those with higher incomes has increased as a result of the 2017 tax revision” (Gravelle et al., 2020).

Credibility

We were interested in better understanding which outlets and sources the CRS finds credible for information about the sector, so we paid close attention to the sources the CRS researchers were citing when referring to foundations. Through this, we tried to discern what individuals, outlets, and academics the legislative branch finds reliable. A review of sources and bibliographies for these reports shows that the CRS cites highly ranked academic journals and books, government sources, philanthropic sector research entities, and “think tanks,” with the most citations from government sources. They rarely cite news sources, but when they do, they cite The New York Times, The Wall Street Journal, The Washington Post, NPR, Politico, Stat News, Free Inquiry, Science, and Tax Notes. Most were cited for facts and quotes rather than research studies, and The New York Times was cited more than the Wall Street Journal or other more conservative outlets. NPR was also cited frequently.

A complete list of the sources CRS cited is in the [Sources Cited in CRS Reports](#) section below.

Content

We reviewed the reports for the types of content they include when they reference foundations to see if there were any stories or underlying narratives about philanthropy. None of the reports included direct stories about foundations; every reference to foundations focused on aggregated data about how they operate or how existing or potential operations might affect them. If there are pervasive narratives about foundations among policymakers, they are not represented in the CRS reports.

While we did not notice any underlying narratives in our review, we did notice an interesting comparison of philanthropic work to business practices. Gallo et al. (2022) gave a potentially useful glimpse at how the CRS perceives quasi-governmental entities using approaches from the business world. In “Agency-Related Nonprofit Research Foundations and Corporations,” Gallo et

al. (2022), looked specifically at how quasi-governmental entities that have a research focus (e.g. the National Foundation for the Centers for Disease Control and Prevention) use business approaches to sidestep the slowness of governmental red tape.

“In comparison to traditional government agencies, quasi-governmental entities of various kinds have been touted for their potential to harness business-like entrepreneurial incentives and drive, greater managerial flexibility, and increased employee input in decision making to better carry out the entity’s responsibilities.” (Gallo et al, 2022).

However, there was some critique of this behavior as well:

“In addition to criticisms related to oversight, accountability, and transparency, some have questioned whether private sector management techniques are always appropriate for managing government functions. Most public administration scholars have agreed that public enterprises can benefit from some general management mechanisms developed in the private sector. Some scholars have argued, however, that the blanket application of private sector management assumptions to the public sector might miss important differences between the two.” (Gallo et al, 2022).

Tone and Sentiment

We didn’t expect these reports to reveal emotion, but we were interested to see whether the tone was positive or negative, as this might reveal another narrative. The reports rely on a straight-forward, research-writing style, which is reflected in how the researchers define philanthropic work:

“The focus of this report is the charitable sector. Charities are one type of tax-exempt organization. Specifically, they are organizations with 501(c)(3) public charity status. As illustrated in Figure 1, most 501(c) organizations are 501(c)(3) ‘religious, charitable, and similar organizations.’ Charitable organizations fall within the broader nonprofit sector. In public policy discussions, the term nonprofit sector is often intended to include all organizations with federal tax-exempt status.

“Every 501(c)(3) organization is classified as either a ‘public charity’ or ‘private foundation.’ Public charities have broad public support and tend to provide charitable services directly to the intended beneficiaries. Private foundations often are tightly controlled, receive significant portions of their funds from a small number of donors or a single source, and make grants to other organizations rather than directly carry out charitable activities. 501(c)(3) organizations are presumed to be private foundations unless they qualify for public charity status based on support and control tests” (Gravelle et al., 2020).

Their tone in reference to philanthropy and foundations is neutral to positive. Overall, the extensive report by Gravelle et al. (2020) had a positive tone. It does report on proposed regulatory actions to increase giving. It also reports on a few negative ones aimed at reigning in abuses by the sector, specifically that DAFs don't have the same payout requirements that private foundations do, so the emphasis is on proposals to increase giving. The overall message is that the government can incentivize giving:

“The federal government supports the charitable sector by providing charitable organizations and donors with favorable tax treatment. A primary source of support is allowing a tax deduction for charitable contributions made by individuals who itemize deductions, by estates, and by corporations. For charitable organizations, earnings on funds held by such organizations are exempt from the federal income tax” (Gravelle et al., 2020).

Gravelle's (2022) report about DAFs casts them in a positive light; however, the report did note a need for more legislation for DAFs, which likely came from an interest in greater transparency and was likely associated with the [Accelerating Charitable Efforts Act](#).

This neutral-to-positive sentiment makes sense in context, as most of the proposed legislation is intended to increase donations and charitable giving. We saw no political or geographic trends.

Specificity

Lastly, we were interested in knowing if these reports directly named any private foundations or elected officials. This would give us a sense of whether there were specific policymakers with direct attention to this subject or any stories about particular foundations circulating. However, these reports do not mention or reference private foundations. Individual legislators were only named for their proposed pieces of legislation by Gravelle et al. (2020), but there were no direct names beyond said legislation. One example of this was when Gravelle referenced specific members in relation to proposed legislation that would increase charitable giving during the pandemic:

“An alternative to a non-itemized deduction is to provide for a nonrefundable tax credit. It could either be as a substitute for or an addition to the current itemized deduction. Both the Indiana University and Brill and Choe studies estimate revenue effects and increased charitable contributions for a 25% credit ... In the 116th Congress, Senator Jeanne Shaheen and Representative Chris Pappas introduced the Supporting Charitable Institutions Act of 2020 (S. 3525/H.R. 6325), which would allow a new tax credit for cash contributions made during 2020 to organizations supporting coronavirus disease” (Gravelle et al. 2020)

Sources Cited in the Examined CRS Reports

A scan of the sources in the CRS reports listed above on foundations or foundation-related sources shows the vast majority of sources are government sources. This is followed by academic sources and think tank/private company sources. Some journalistic sources are cited, but almost all of them are cited for direct quotes (NPR and Politico) or to show examples for statements about media sentiment, such as “The media reports...” or “Some in the media say...but others say...” These latter types of citations are direct sources of a media story in place of sentiment rather than facts and studies of media sentiment.

Regarding think tanks and institutions overall, a variety of sources were cited from both ends of the political spectrum. Yet, somewhat more liberal-leaning sources were cited than conservative ones. For instance, the Brookings Institute was cited multiple times, but RAND only a few times. The Heritage Foundation was NOT cited.

Regarding journalistic sources, as mentioned above, most were cited for facts and quotes, not research studies. They also leaned slightly liberal, with the NYT being cited more than the WSJ or other conservative outlets. NPR was also cited for quotes especially.

We did NOT list every single cited source below. Some were not included as they were duplicates or from very similar sources, especially from government sources which were cited many times. Instead, we included those that were the most cited or were unique.

Government sources

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Joint Committee on Taxation, Overview of the Federal Tax System as in Effect for 2019, JCX-9-19, March 20, 2019

CRS Report R43517, Recently Expired Charitable Tax Provisions (“Tax Extenders”): In Brief, by Jane G. Gravelle and Molly F. Sherlock.

CRS Report R42595, An Analysis of Charitable Giving and Donor Advised Funds, by Molly F. Sherlock and Jane G. Gravelle, for an analysis of some of the issues surrounding DAFs

CRS Report R42959, Recent Changes in the Estate and Gift Tax Provisions, by Jane G. Gravelle, for a more detailed discussion of the estate tax

CRS Report R46178, The Charitable Deduction for Individuals: A Brief Legislative History, by Margot L. Crandall-Hollick

Congressional Budget Office, Options for Changing the Tax Treatment of Charitable Giving, May 2011, at

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National Academy of Public Administration, An Innovation Foundation for DOE: Roles and Opportunities, Washington, DC, January 2021,

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Vance-McMullen and Heist (only info given in the report, might be from National Bureau of Economic Research)

https://sp2.upenn.edu/wp-content/uploads/2019/02/Heist-Vance-McMullen_Understanding-Donor-Advised-Funds_working-paper-002.pdf

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