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How To Be Generous Cheaply

Private giving to educational, research, and welfare organizations would greatly increase, so many members of the scientific community have come to believe, if the tax deductions for philanthropy now allowed persons in the top-income bracket were allowed all taxpayers. Under the present laws it costs a wealthy man considerably less to give away a dollar than it does a man of moderate means. When a person with a taxable income of over \$400,000 a year gives a dollar to philanthropy, 9 cents comes from his pocket and 91 cents from the tax that he would otherwise have had to pay. When a person with a taxable income of \$5000 gives away a dollar, 80 cents comes from his pocket and 20 cents from his tax payment.

An increase in private philanthropy could prove, in turn, to be part of the answer to the problem of increasing the support of educational, research, and welfare organizations without further resort to federal funds. Last year a number of aspects of the proposal to equalize the out-of-pocket costs of the gift dollar were studied in detail in a report prepared for the American Association for the Advancement of Science by the Surveys and Research Corporation. The report, titled "Stimulating Voluntary Giving to Higher Education and Other Programs," considered, among other things, the effects of the previous efforts by Congress to encourage private philanthropy and the possible effects of the new proposal.

During the past decade, Congress has encouraged private giving by increasing the deductions permitted in computing adjusted gross income. In 1952 Congress raised allowable deductions of adjusted gross income from 15 to 20 percent, and in 1954 to 30 percent. These changes in the Internal Revenue Code, however, did not result in an increase in private giving, according to the AAAS report. Income-tax data for the past three decades show that philanthropy as a percentage of income has remained fairly constant. It has been much lower than 30 percent or even 15 percent, staying close to 4 percent.

Some idea of the effect on private giving to be expected from the new proposal may be gained by considering philanthropy as a function of the cost to the giver. It turns out that the higher one goes on the income scale, the smaller the cost of the gift dollar to the giver and the larger the percentage of his income that he gives away. According to the AAAS report, in 1953, the last year for which complete data are available, contributions reached 11.6 percent of adjusted gross income for people who had to pay only 9 cents on the gift dollar. To be sure, the cost to the giver may not be the only factor affecting philanthropy, for people with a lot of money may tend to give away a greater percentage of what they have than people in more moderate circumstances.

On 15 January, as a result in part of the AAAS report, Frank Thompson, Jr. (D-N.J.) introduced in the House of Representatives a bill (H.R. 2440) designed to equalize the out-of-pocket costs for persons, and also for corporations, of gifts to institutions of higher education. There may still be room for disagreement about the details of the proposed legislation, for some observers may feel that the tax credits will prove too generous and others may want to broaden the gifts to include contributions to research and welfare organizations. Our guess is, however, that most members of the scientific community would like to see a touch of giftsmanship in the law.—J.T.