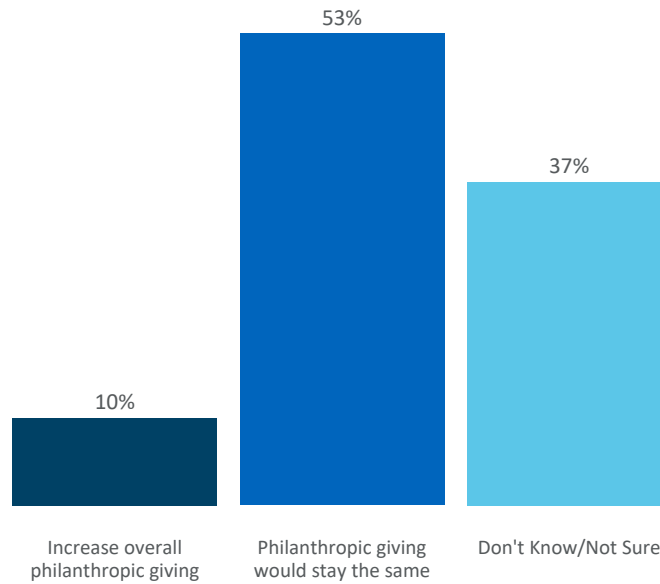


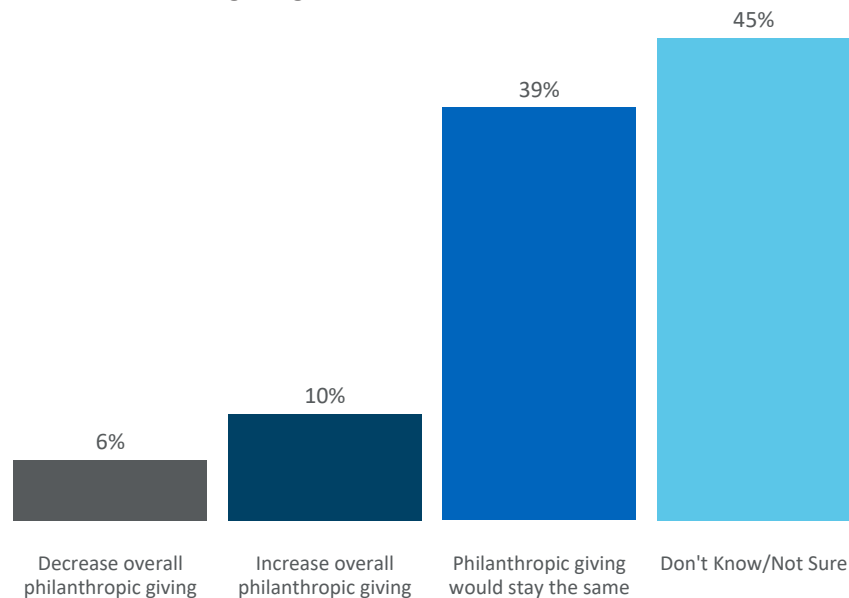
Tax Reform and Donor Attitudes

Marts & Lundy recently started including a question in campaign planning studies about the impact of tax law changes on personal philanthropy.

Across 105 feasibility interviews, donors generally indicated their giving would remain the same, but 37% of participants were unsure.



In addition to personal interviews with top donors, we help clients expand engagement through online surveys. Across 2,542 survey responses, we see that respondents were somewhat more uncertain than feasibility interviewees. Unlike among the feasibility interviewees, some survey respondents indicated that their giving would decrease.



Survey respondents who reported making gifts of less than \$5K annually were the most unsure about the impact of new tax laws on their philanthropic giving. This group of respondents is also most likely to report their philanthropic giving will change in some way (either increase or decrease) in response to new tax laws.

