

1. Record Nr.	UNINA9910777024303321
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Titolo	Federal tax policy and charitable giving // Charles T. Clotfelter
Pubbl/distr/stampa	Chicago : , : University of Chicago Press, , 1985
ISBN	1-281-22322-0 9786611223229 0-226-11061-3
Descrizione fisica	1 online resource (xii, 321 pages) : illustrations
Collana	National Bureau of Economic Research monograph
Disciplina	336.2/06 336.206 336.24
Soggetti	Charitable bequests - United States - Mathematical models Corporations - Charitable contributions - United States - Mathematical models Income tax deductions for charitable contributions - United States - Mathematical models Voluntarism - United States - Mathematical models
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliography and indexes.
Nota di contenuto	Front matter -- National Bureau of Economic Research -- Relation of the Directors to the Work and Publications of the National Bureau of Economic Research -- Contents -- Preface -- 1. Tax Policy and Support for the Nonprofit Sector: An Overview -- 2. Contributions by Individuals: Estimates of the Effects of Taxes -- 3. Contributions by Individuals: Simulating the Effects of Tax Policies -- 4. Volunteer Effort -- 5. Corporate Contributions -- 6. Charitable Bequests -- 7. Foundations -- 8. Charitable Giving Behavior and the Evaluation of Tax Policy -- Appendix A. Description of Pooled Data Set for Individual Contributions -- Appendix B. Means, Estimated Coefficients, Variances, and Covariances for Individual Giving Equations, 1975 -- Appendix C. Volunteering and Giving in a Simple Model of Individual Behavior -- Appendix D. Description of National Study of Philanthropy and Related Transformations -- Appendix E. Calculation of Marginal Tax Rates on Corporate Income -- Appendix F. Top Marginal Tax Rates on Corporate

Sommario/riassunto

The United States is distinctive among Western countries in its reliance on nonprofit institutions to perform major social functions. This reliance is rooted in American history and is fostered by federal tax provisions for charitable giving. In this study, Charles T. Clotfelter demonstrates that changes in tax policy—effected through legislation or inflation—can have a significant impact on the level and composition of giving. Clotfelter focuses on empirical analysis of the effects of tax policy on charitable giving in four major areas: individual contributions, volunteering, corporate giving, and charitable bequests. For each area, discussions of economic theory and relevant tax law precede a review of the data and methodology used in econometric studies of charitable giving. In addition, new econometric analyses are presented, as well as empirical data on the effect of taxes on foundations. While taxes are not the most important determinant of contributions, the results of the analyses presented here suggest that charitable deductions, as well as tax rates and other aspects of the tax system, are significant factors in determining the size and distribution of charitable giving. This work is a model for policy-oriented research efforts, but it also supplies a major (and very timely) addition to the evidence that must inform future proposals for tax reform.
