



**Principles for Evaluating Federal Tax and Fiscal Policy  
November 2, 2017**

Feeding America and its network of 200 food banks and 60,000 community agencies work together with corporate partners and in longstanding successful public/private partnerships to provide more than 4 billion pounds of food annually to more than 46 million people, including 12 million children and 7 million seniors.

As the nation's largest private response to domestic hunger, and the country's third largest charitable organization, Feeding America works to advance public policy outcomes that support food insecure individuals and families, and expand the resources necessary for them to access nutritious food. Given that the aggregate annual food budget shortfall for all food insecure families in the United States now stands at more than \$22.25 billion, our highest priority is securing changes to federal nutrition programs that expand their ability to provide food insecure families the resources and nutrition needed to succeed.

At the same time, a large percentage of individuals, including children, who likely struggle with hunger fall outside the public safety net, underscoring the profound need for private food assistance. In 2015, more than a quarter of food insecure individuals nationwide lived in households that earned too much to qualify for most federal nutrition assistance programs. For these working families, the generosity of individuals and corporations provides vital food assistance that might not otherwise be available.

Indeed, the federal tax code provides powerful and invaluable incentives that encourage Americans to act on these generous impulses, helping Feeding America and our network to secure resources needed to address the pervasive lack of access to nutritious food in our country. We therefore advocate for the preservation, and where possible and appropriate the expansion, of federal tax incentives that encourage additional donations of food and money.

The reality is that the lives of individuals and families served by charitable organizations are positively impacted by the generosity of those who give of their time and money, as well as by the significantly larger amount of money the government invests in the delivery of vital federal programs and services.

It is for these reasons that Feeding America urges policymakers to view tax and fiscal policies through the dual lenses of their impact on federal revenues, as well as the extent to which they encourage philanthropy and enable charities to serve people and communities. These goals are best advanced through fiscally responsible policies that balance encouraging Americans to give generously to charity while ensuring government has the resources necessary to meet our

collective obligations to provide for the health and well-being of our neighbors and our communities.

As policymakers in Washington look to enact proposed changes to the federal tax code, Feeding America will evaluate this legislation based on its impact on food insecure individuals and families in the United States, as well as both public and private nutrition assistance efforts. Specifically, our analysis will be based on the extent to which the legislation:

- Prioritizes support for those individuals and families most at risk of being food insecure;
- Supports short- and long-term funding for federal nutrition assistance programs; and
- Preserves tax incentives for the contribution of both food and money, and maintains current levels of charitable giving.