



## What's Caught Our Attention

### Charitable Giving in an Election Year

While charitable giving [historically](#) has been resilient in the midst of elections, it's worth bearing in mind that some [sources](#) predict that political donations will eat into your clients' budgets for charitable gifts. As you talk with clients about their philanthropy plans for 2024, you might pass along these trends so your clients can factor into their target gift amounts the potentially greater demand for funding

community organizations. This is also a good time to remind clients that political donations are [not tax deductible](#). This may seem elementary, but it still trips up some people who don't track the rules closely.

### Rounding Up at the Register

Although the majority of your clients' charitable giving is likely strategic, including giving through a donor-advised or other type of fund at the Chester County Community Foundation, there are definitely exceptions in any household. One of those exceptions for many of your clients may be a form of giving called "[checkout charity](#)." The spare change really does [add up](#)—to the tune of \$749 million nationwide in 2022 alone!

### Legal Pitfalls for Nonprofits

As you counsel your clients who are on the boards of nonprofit organizations, or perhaps even lead them, be aware of a handful of [legal issues](#) that are surfacing as areas of concern, including the always-relevant topics of employees versus independent contractors and unrelated business activities, as well as emerging issues related to artificial intelligence.

For more information, contact the Chester County Community Foundation:

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*The team at the Chester County Community Foundation is a resource and sounding board as you serve your philanthropic clients. We understand the charitable side of the equation and are happy to serve as a secondary source as you manage the primary relationship with your clients. This newsletter is provided for informational purposes only. It is not intended as legal, accounting, or financial planning advice.*