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https://www.100test.com/kao_ti2020/227/2021_2022__E9_87_91_E8_9E_8D_E8_8B_B1_E8_c92_227743.htm In the United States, education gets the most foundation dollars -- about twenty-five percent. Next comes health, then programs known as human services. The arts and many other causes also receive foundation money. Early chiefs of American industry who started foundations often did so with a general goal -- "for the well-being of people throughout the world." But wealthy donors today usually want more control over how their gifts are spent. Steven Lawrence at the Foundation Center says donor-advised funds have grown quickly since the early nineteen nineties. These funds are large gifts from individuals, usually to community foundations. The foundation agrees to spend the money as directed by the donor. Donor-advised funds have fewer restrictions than independent foundations and cost less to operate. They can also result in greater tax savings. Changes in tax laws over the years have had different effects on foundations. And that could happen again with legislation in Congress. Last Friday the House of Representatives passed a bill that would reduce the estate tax. This is a tax on large gifts of wealth to family members after a person dies. Opponents call it the "death tax." This tax is a big reason wealthy people form foundations. Right now the top rate is forty-six percent on estates worth more than two million dollars. Existing law would increase that in five years to fifty-five percent on estates worth more than one million dollars. Supporters of the estate tax include the

worlds two richest people, Bill Gates and Warren Buffet. Recently Mister Buffet announced he is giving most of his wealth to the Bill and Melinda Gates Foundation. Some people noted that by giving his money to charity, he will avoid the tax he supports for others. But supporters of charitable giving hope his action will serve as an example to others -- other rich people. Supporters of the estate tax say it increases charitable giving and helps pay for needed services. Opponents say the estate tax is unfair. They also note that people who set up foundations may do so mainly as a tax shelter. Charities do not have to pay many kinds of taxes. And they can choose to give away only the smallest amounts required by law. 100Test 下载频道 开通，各类考试题目直接下载。详细请访问 www.100test.com