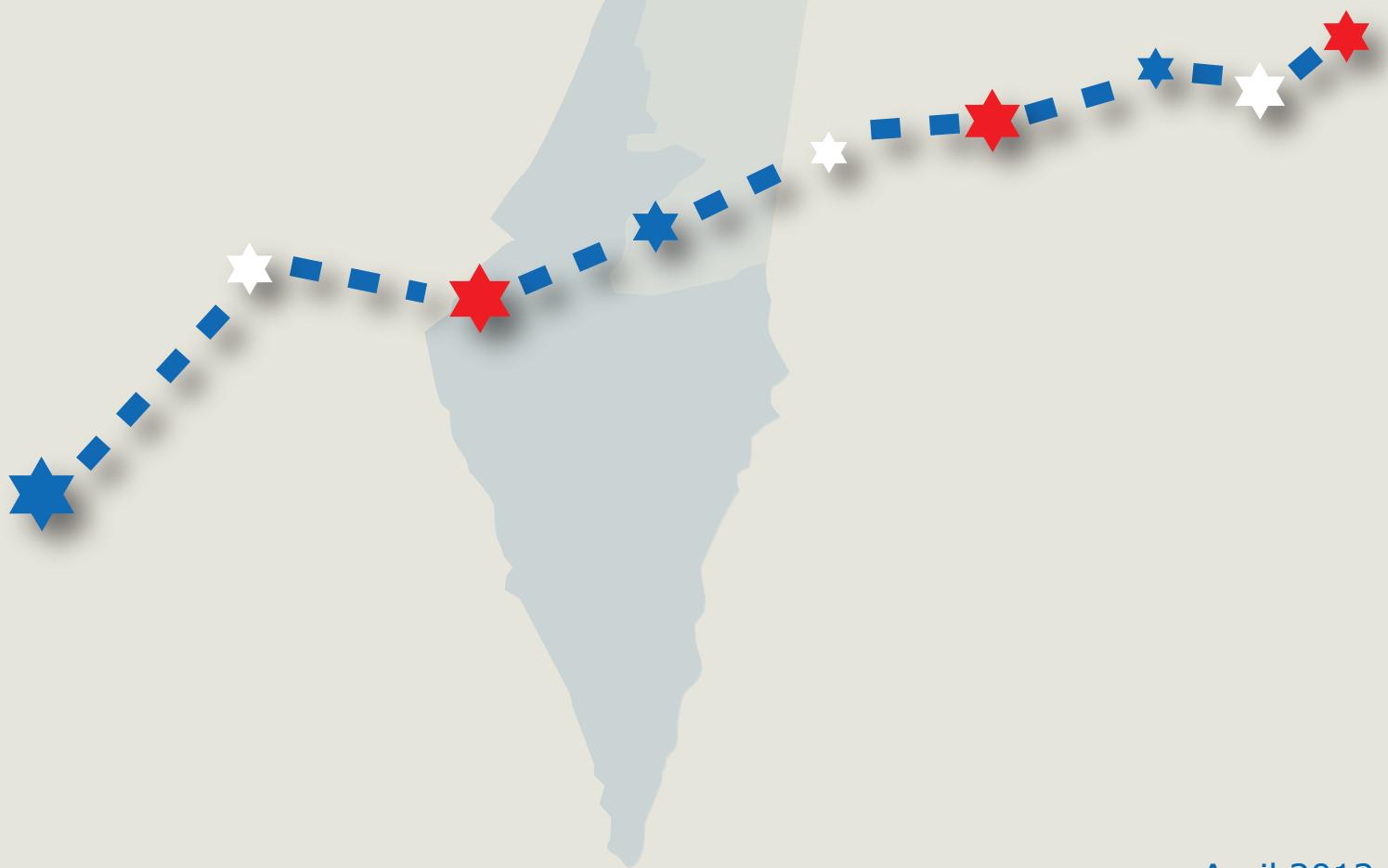


The New Philanthropy: American Jewish Giving to Israeli Organizations

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The New Philanthropy: American Jewish Giving to Israeli Organizations

INTRODUCTION

Diaspora financial transfers are increasingly important topics of scholarly and public policy interest because of their role in homeland development and for what they can teach us about diaspora identity.¹ The main channels for diaspora financial transfers are remittances, foreign direct investment, and philanthropy. The relative importance of each of these channels varies across diaspora communities. The Chinese diaspora has emphasized foreign direct investment. The South Asian and Latin American diasporas have emphasized remittances. The Jewish diaspora has been unique in its emphasis on philanthropy.²

Donations by diaspora Jews played a major role in the establishment and development of the state of Israel.³ Since the 1930s, the main emphasis of diaspora philanthropy has been on the resettlement of Jewish refugees, including Holocaust survivors in the 1940s, Middle Eastern Jews in the 1950s and 1960s, Ethiopian Jews in the 1980s and 1990s, and Jews from the former Soviet Union in the 1990s and 2000s. The main vehicle for diaspora giving has been the United Jewish Appeal and its successor organizations the United Jewish Communities and the Jewish Federations of North America. The UJA-UJC-JFNA raises funds through the annual campaigns of Jewish federations and disperses funds in Israel through the Jewish Agency for Israel.

In recent years, scholars of the American Jewish community have noted declining contributions to the federations and declining transfers by federations to overseas causes

including Israel.⁴ Some observers have expressed concern that this pattern indicates distancing from Israel.⁵ Indeed, the notion that American Jewish donations to Israel are declining has become a core claim of scholars who believe the two largest centers of world Jewry are growing apart.

Over the past two decades, as donations through the federation framework have declined, there has been a concomitant increase in the number of Israeli organizations directly reaching out to American Jewish donors.⁶ Some scholars have estimated that the increase in donations to these independent entities has offset the decline in federation giving.⁷ However, to date, no systematic research has tested this hypothesis.⁸

This is the first research of its kind to provide a comprehensive account (within the limits of the available data) of American Jewish giving in Israel. Our study draws on U.S. Internal Revenue Service documents to describe the sum and distribution of American Jewish donations to causes in Israel and to provide a partial account of historical trends.

METHODOLOGY

The organizational channels for American Jewish donations to Israel derive from U.S. tax law. Since 1917, the U.S. government has offered American taxpayers deductions for domestic charitable giving to organizations that met three requirements: they had to be not-for-profit; they could not be overtly political; and they had to be dedicated to “religious, literary, scientific, educational, recreational, or charitable

purposes.”⁹ Since 1938, donations to foreign non-governmental organizations (NGOs) have also been tax-deductible as long as three additional criteria were met: Donations had to be made through a domestically incorporated not-for-profit organization with a board of directors comprised mostly of American citizens; the foreign NGO had to be deemed equivalent to a U.S. not-for-profit corporation (meaning it *would* fall within IRS criteria for tax-exempt status were it a U.S. corporation); and the responsible American not-for-profit had to exercise oversight over its foreign grants.¹⁰

These rules for overseas donations have given rise to four types of fundraising organizations.

- The Federation System. The UJA-UJC-JNFA transfers a portion of funds raised by 157 federations to an American not-for-profit organization, the United Israel Appeal. In turn, the UIA transfers funds to the Jewish Agency for Israel and ensures that its donations serve their intended purpose. In recent years, a growing number of federations have also made donations directly to select Israeli NGOs.
- American Friends Organizations. These are American not-for-profit organizations established to support one specific organization abroad. Some American Friends organizations are active domestically, but most organizations do nothing other than fundraise in America for their partner Israeli organization. Some have paid professionals and active boards; others are little more than a post office box and a nominal but essentially powerless board of directors that meets infrequently if at all.
- Pass-through Organizations. These groups function as umbrella charities for

donations to Israeli NGOs that by-and-large do not have their own American Friends organizations. Most pass-through organizations do not espouse a particular ideology or agenda; rather, their sole function is to make equivalency determinations and provide oversight of grants in order to enable American donors to earmark donations to Israeli NGOs.

- Ideological Umbrella Funds. These are organizations that fundraise to serve a particular ideological or political purpose in Israel, for example, to support West Bank settlers or to promote democracy and human rights. Ideological umbrella funds support multiple Israeli NGOs that advance their particular purposes.

In addition to these four types of fundraising organizations, tax-exempt donations can be made through private foundations and religious organizations such as synagogues.

In all cases except the last, the grant making organization files an annual tax return known as a Form 990. In recent years, these tax returns have been made readily available through web-based search engines such as Foundation Center and Guidestar. During the summer and fall of 2011, when we conducted our research, tax returns were generally available for the period 1998-2009. Toward the end of our research, tax returns for 2010 were beginning to appear in our searches.

To identify Jewish organizations that transfer funds to Israel, we conducted key word searches using dozens of search terms (e.g., “Israel,” “Tel Aviv,” “keren [fund]”). The Guidestar search engine enables full-document searches yielding hundreds of “hits” for many key terms. Our key word searches identified thousands of

organizations potentially engaged in fundraising for causes in Israel. To narrow the list, we analyzed Form 990 documents, consulted websites, and, when necessary, conducted telephone interviews.

For all organizations that appeared to satisfy our criteria—organizations were Jewish-sponsored and raised funds in the United States and/or distributed funds in Israel—we collected the following information:

- Year the organization was founded.
- The organization's purposes, i.e., the causes it supports in Israel. We gathered this information from the IRS Form 990 and, wherever possible, through a web search. With the exception of the religious educational institutions (i.e., *yeshivot, midrashot*), the vast majority of fundraising/allocating organizations maintain websites that describe their activities.
- The total amount raised by the organization from individual donors and foundations for the year 2007.¹¹ We focused on the year 2007 as the last “normal” year before the great economic crisis of 2008.
- The total amount donated by the organization to causes in Israel for the year 2007. This figure is typically equivalent to the total amount raised minus the cost of fundraising (e.g., “overhead”) and endowment investment.

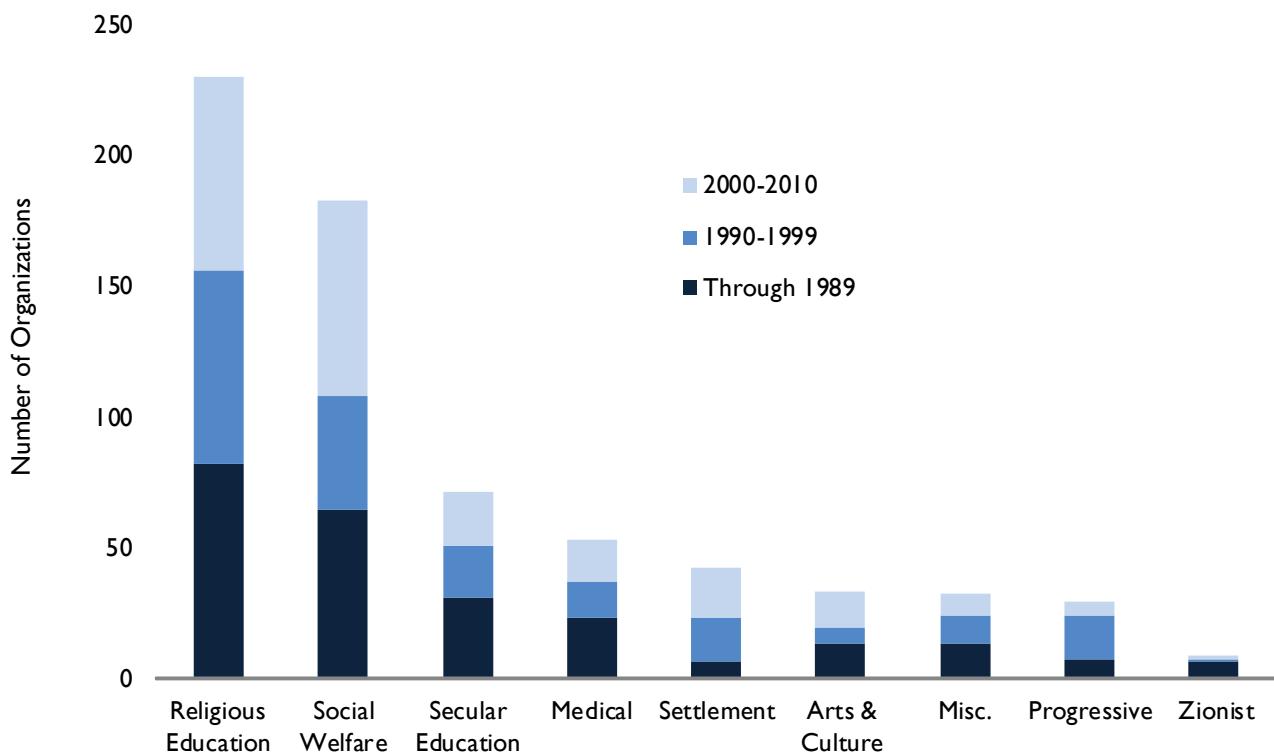
In addition, for the top 10 highest grossing fundraising organizations in each category (see below for a discussion of our categories), we gathered information on total amount raised and total amount donated for every available year, typically 1998-2009.

FUNDRAISING ORGANIZATIONS

After sifting through thousands of organizations potentially engaged in fundraising for causes in Israel, our final list included 774 organizations. The vast majority (86 percent) are “American Friends” organizations. The federation system is represented by the United Israel Appeal (which transfers donations from the federations to the Jewish Agency) and by nine federations that made direct donations to organizations in Israel (i.e., not through the United Israel Appeal/Jewish Agency).¹² In addition, we identified several pass-through organizations including P.E.F. Israel Endowment Funds, established in 1922 by Justice Louis Brandeis, and several ideological umbrella funds, including the New Israel Fund and the One Israel Fund. The individual organizations are listed in the Appendix.

We are aware of no prior study that identifies the number and rate of growth of American Friends organizations.¹³ To assess the size of this group and determine how rapidly the overall number is increasing, we sorted the American Friends organizations by year established. The number of existing American Friends organizations increased from 265 by the end of the 1980s to 436 by 2000 and 667 by 2010. The number of organizations thus more than doubled since 1990 and increased by over 50 percent during the first decade of the 21st century. Figure 1 shows the distribution of organizations by category of primary activity and year established. In all categories the number of organizations increased. The largest increases in the period 2000-10 were in Social Welfare, Arts & Culture, and Settlements.

Figure 1: American Friends Organizations by Year Established and Category



FUNDRAISING AMOUNTS

To ascertain the total raised by American Jewish organizations, we tabulated all funds raised by the United Israel Appeal (i.e., the federation system), American Friends organizations, pass-through funds, and umbrella funds. For 2007, this total is \$1.976 billion. To this sum, we add the amount donated directly in Israel by foundations (\$69.966 million) and federations (\$14.674 million) for a total-raised of \$2.059 billion.¹⁴ The total donated by these organizations in 2007, after fundraising expenses and endowment activity, was \$1.646 billion.¹⁵

It must be noted, however, that although these sums almost certainly represent more

than the proverbial “tip of the iceberg,” they are not comprehensive. Donations through synagogues and donations made directly, without the benefit of tax-deductibility, are not included in these data. In addition, donations in the form of bequests and charitable annuities are not fully accounted for due to the requirements of tax law. It is also possible that our key word searches failed to identify all of the qualifying organizations, as well as all of the private foundations that engage in some direct giving to Israeli organizations. The actual total of American Jewish giving in Israel is therefore certainly greater than we have reported—exactly how much greater we cannot know.

FUNDRAISING BY CATEGORY

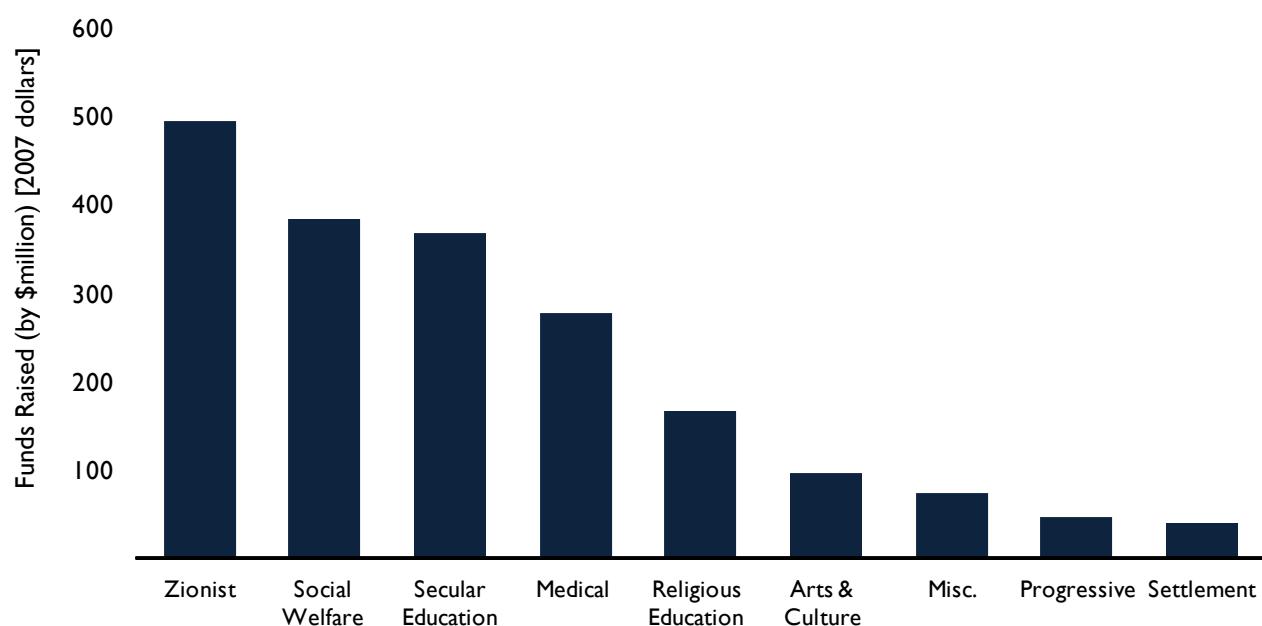
Figure 2 shows the amounts raised by category.¹⁶ The leading category, with nearly \$500 million raised, is comprised of historic Zionist organizations plus a few recent additions that share the same purposes. The group is dominated by the United Israel Appeal, which received \$330 million from the federations for the Jewish Agency for Israel. (The figure was especially large in 2007 due to an emergency campaign in response to the Second Lebanon War.) The group also includes the Birthright Israel Foundation (\$88 million), which funds educational tours of Israel for diaspora young adults,¹⁷ the Jewish National Fund (\$44 million), which raises money for forestation and community-development projects, and other long-standing Zionist organizations such as Women's International Zionist Organization (\$5.7 million).

The Social Welfare category, comprised of organizations that assist the poor and needy,

provide scholarships and vocational training and fund community development, raised \$384 million. The leading organization in this group, the American Jewish Joint Distribution Committee, raised nearly \$90 million for its activities in Israel. Other leading organizations include Friends of the Israel Defense Forces, which provides scholarships to army veterans (\$47 million); World ORT, which supports educational and vocational training programs (\$20 million); and Hazon Yeshaya Institutions which operates a network of soup kitchens (\$12 million). The category also includes community-specific development funds, for example, the Jerusalem Foundation (\$11 million) and the Haifa Foundation (\$5 million).

The Secular Education category, comprised of Israel's leading research universities, raised \$370 million. The largest fundraisers in the group were the American Committee for the Weizmann Institute of Science (\$111 million) and the American Society for

Figure 2: Fundraising by Category



Technion (\$64 million). American Friends of Hebrew University raised \$38 million and American Associates of Ben-Gurion University of the Negev raised \$34 million. The category also includes organizations that support independent primary and secondary schools in Israel, including Amit Women which operates a network of 98 schools (\$9 million) and Boys Town, which operates a boarding school in Jerusalem (\$4 million).

The Medical category comprised of hospitals and rescue services, raised \$278 million. The leading organization in this category, Hadassah Medical Relief Organization, raised \$160 million—a banner year that included a very large donation for a new hospital wing. The category also includes Magen David Adom (Israel's emergency rescue agency), which raised nearly \$30 million and the American Committee for Shaare Zedek Hospital in Jerusalem, which raised \$22 million. The category also includes smaller medical institutions such as the Friends of the Israel Heart Fund (\$240 thousand) and the Israel Anti Drug Abuse Fund (\$40 thousand).

The Religious Education category comprised mainly of *yeshivot* and *midrashot* (Torah academies for men and women) raised \$167 million. Leading this group are large Jerusalem institutions that attract many American students, including Mir Yeshiva (\$15 million), Hebron Yeshiva Jerusalem (\$13 million), Shalom Hartman Institute (\$7 million) and Pardes Institute (\$5 million). The full spectrum extends from the institutions supported by the Ger Hassidic sect (\$15 million) to dozens of small Torah academies with fundraising revenues of less than \$100,000 each.

The Arts & Culture category, comprised of Israel's leading museums and performing

arts groups, raised \$96 million. The top fundraising organization in this group, American Friends of the Israel Museum, raised \$23 million to fund a major renovation. Other major fundraisers included the American Society for Yad Vashem, the Holocaust Memorial (\$16 million) and American Friends of the Tel Aviv Museum of Art (\$14 million). The category also includes smaller organizations such as the Friends of Israeli Ice Hockey Federation (\$150 thousand), American Friends of the Israeli Opera (\$150 thousand), and Friends of the Jerusalem Academy of Music and Dance (\$50 thousand).

The last two categories include organizations with politically charged missions on both the left and the right. The Progressive category, comprised of groups that advocate for civil rights, human rights, women's rights, democracy and co-existence, raised \$46 million. The leading organization, the New Israel Fund, raised \$29 million for the dozens of left-leaning NGOs it supports, including groups such as the Association for Civil Rights in Israel and B'Tselem. The Progressive category also includes organizations such as American Friends of the Israel Democracy Institute (\$5.9 million) and ICAHD-USA, which supports the Israel Committee against Housing Demolitions (\$1 million).

The Settlements category, comprised of organizations supporting some aspect of community development, education, or religious services within Jewish settlements on the West Bank, raised about \$40 million (coincidentally, about the same sum as the Progressive groups).¹⁸ This sum includes donations to funds that support Jewish settlements, e.g. One Israel Fund (\$1.2 million) and the Central Fund of Israel (about \$6 million).¹⁹ It also includes

donations to support new Jewish communities in Arab neighborhoods of East Jerusalem, e.g., American Friends of Ateret Cohanim (\$1.3 million) and Friends of Ir David (\$3 million) and to support individual settlements, e.g., Hebron Fund (\$1.4 million) and American Friends of Ariel (\$1.6 million). Finally, the sum includes donations to West Bank *yeshivot*, some closely associated with the settler movement (e.g., American Friends of Bet El Yeshiva Center, \$6 million) and others more ideologically neutral (e.g., Etzion Foundation, which supports the Har Etzion Yeshiva, \$2 million).

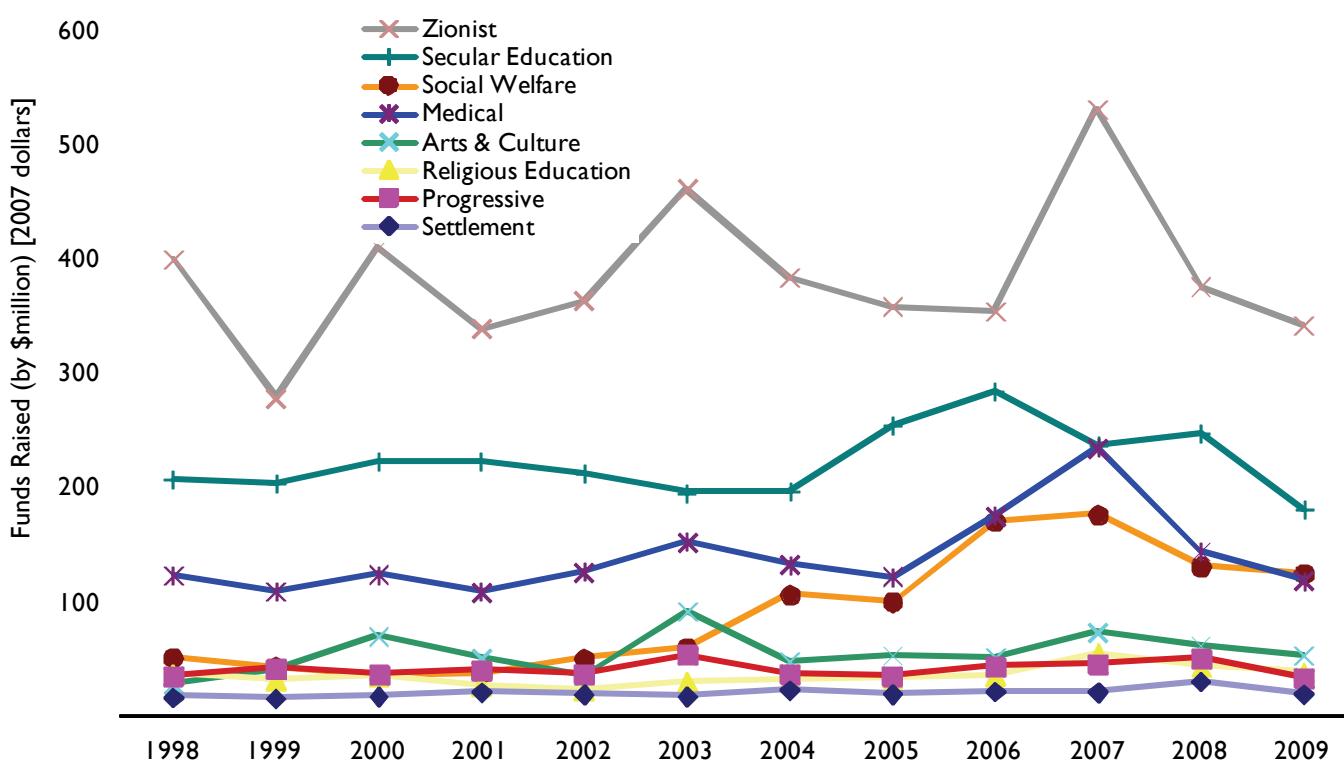
The balance of the donations were either to the P.E.F. Israel Endowments Fund and earmarked for the hundreds of NGOs it supports (\$60 million), or for miscellaneous organizations that did not quite fit our categories, such as the Committee for the Rescue of Israeli Babies (\$1.3 million) and the Jerusalem Society for the Prevention of Cruelty to Animals (\$87 thousand).

COMPARATIVE TRENDS

How large, relatively speaking, is the sum of \$2.059 billion raised in 2007? To answer this question, ideally we would want to replicate our tabulation of 2007 donations for earlier and later years. Guidestar provides on-line access to 990 forms for 10-12 years but the task of assembling complete data for more than one year is beyond our present capacity. Instead, we base our estimate of trends on alternative, less comprehensive data.

One approach is to track donations to the largest organizations in each category for the period 1998-2009. This approach can tell us whether the most successful fundraising organizations increased their revenue over the past decade. Figure 3 shows the total amount raised by the top five organizations within each category, by year, in 2007 dollars (i.e., adjusted for inflation).²⁰

Figure 3: Revenue, Top Five American Friends Organizations by Category and Year



The data suggest an increase of about 50 percent in donations to top fundraising organizations through 2007 followed by a decline in the 2008-9 recession years (See Figure 4).

Tracking trends in the top five organizations, however, does not quite capture the dynamism in the field. The most important development in American Jewish giving to Israel has been the increase in the number of Israeli NGOs appealing directly to American Jews. To get a full sense of historical trends, therefore, we need to estimate the sum donated to all fundraising organizations. For this task, however, we have complete historical data only on federation fundraising for the UJA-UJC-JFNA system. For donations to organizations of all other types, we must rely on the contemporaneous estimates of other scholars. In 1975, Goldberg estimated that American Friends organizations raised \$60 million. Ten years later, Kosmin estimated that American Friends groups raised \$200 million. In 1994,

citing Bank of Israel data, Wertheimer estimated direct diaspora donations to Israeli NGOs at \$690 million; for our own purposes, we estimate the American share at 80 percent or \$550 million.²¹ Table 1 summarizes the results of this exercise, with adjustments for inflation. Combining data on federation giving through the UJA-UJC-JFNA system with direct giving by American Friends and other organizations, we note a substantial increase. Total donations during the 1970s—1990s hovered around \$1 billion annually (in 2007 dollars), but by 2007, had jumped to over \$2 billion.

Beyond the historical trends, we might also ask how large is the sum of \$2.059 billion in comparison to overall American giving to causes overseas. For 2007, Giving USA estimated giving in the “international affairs” category at 4.2% of total giving, or \$13.22 billion.²² At this rate, Jewish giving to Israel comprises about 16% of all donations by Americans to international causes.

Figure 4: Top Five Overall

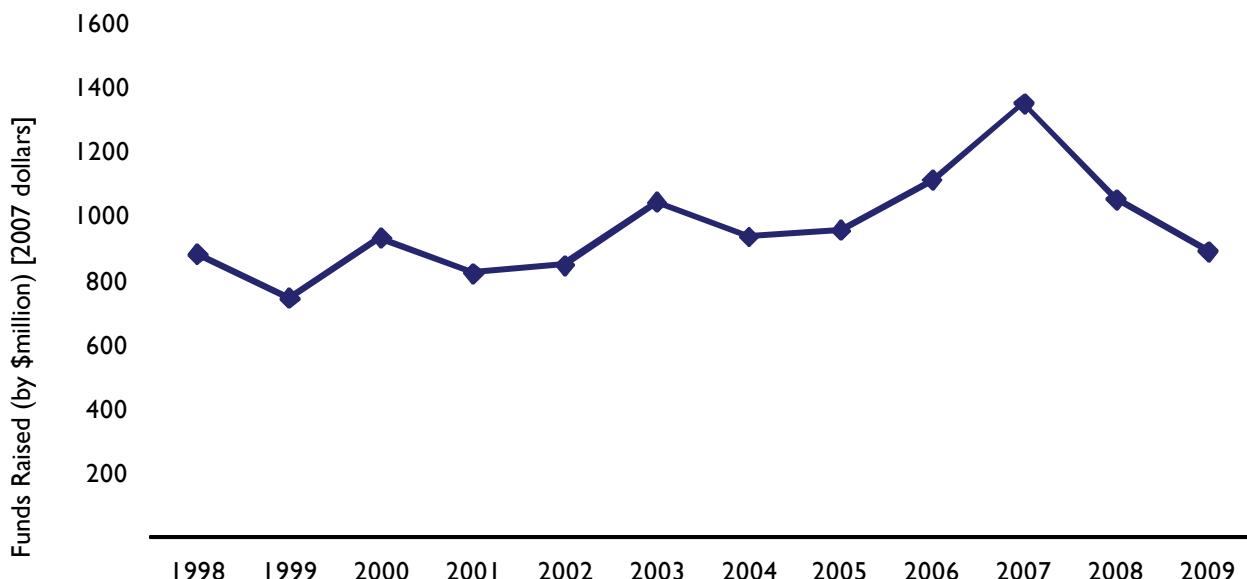


Table I: Total Donations, Select Years*

Year	Jewish Agency (UJA)	Direct Donations to Israeli NGOs	Total (current \$)	Total (2007\$)
1975	\$223 M	\$60 M	\$283 M	\$1.05 B
1985	\$261 M	\$200 M	\$461 M	\$888 M
1994	\$224 M	\$550 M	\$774 M	\$1.08 B
2007	\$330 M	\$1.729 B	\$2.059 B	\$2.059 B

* Italicized figures derived from scholarly estimates; see Wertheimer, "Currents in American Jewish Philanthropy" and Goldberg, "Jewish Communal Services: Programs and Finances." Non-italicized figures derived from IRS documents.

DISCUSSION

What explains the increase in American Jewish giving to causes in Israel? Research conducted by one of the co-authors on the feelings of American Jews about Israel finds overall stability during the last quarter-century.²³ It is therefore unlikely that changing attitudes explain increased giving.

More plausibly, the increase in giving reflects dynamics in the operation, organization and culture of the philanthropic field. In several dozen interviews with directors of the larger fundraising organizations, including the Jewish National Fund, Friends of the IDF, Magen David Adom, the Joint Israel, and most of the universities, we learned that improved data base management, on-line advertising and creative marketing are key strategies employed by organizations that are increasing their revenues. We also learned that many of the leading fundraising organizations have increased the size and improved the training of their professional fundraising staff.

The increase in Israel-giving also reflects increased outreach by Israeli NGOs coupled with a growing preference for designated giving among American donors. As we

noted above, the sheer number of Israeli organizations engaged in direct appeals through their American Friends organizations increased substantially in the 1990s and 2000s, reflecting the diversification of the Israeli Third Sector and its increased sophistication.²⁴ American Jewish donors seeking greater control over their donations have generally responded favorably to these direct solicitations. The era of UJA-UJC-JFNA dominated field is clearly over. Moreover, the evidence presented in this paper suggests that today's more open, freewheeling system may generate more donations—at least under contemporary conditions.

One way to assess the importance of American Jewish giving is to consider its contribution to total revenue in the Israeli "Third Sector." The \$1.65 billion donated by American Jewish organizations in 2007 amounted to 9.3% percent of the total Israeli Third Sector's revenue, estimated at \$17.7 billion.²⁵ In 2004, however, all philanthropy (from supporters in both Israel and abroad) supplied just 19% of Third Sector revenue (the rest derived from government grants and self-generated income). American Jewish donations thus contributed approximately and one-half of all *philanthropic support* for Israel's NGOs.²⁶

Finally, we believe this study contributes modestly to our understanding of the American Jewish connection to Israel. Scholars who have cited declining American Jewish donations as evidence of “distancing from Israel” are apparently mistaken.²⁷ However, an alternative hypothesis, that increasing donations mask a shrinking donor-base, cannot conclusively be discarded solely on the basis of the evidence we have assembled.

CONCLUSIONS

This study provides a roadmap of American Jewish giving to Israel. Overall, we identified 774 organizations that transfer American Jewish donations to Israel, including 667 “American Friends” organizations. By analyzing the years these organizations were established, we identified substantial growth in the number of Israeli NGOs engaged in raising funds from American Jews.

For the peak year of 2007, we tabulated \$2.059 billion in donations contributed to causes in Israel through American Jewish organizations and foundations. Using various methods to estimate historical trends, we argued that Jewish donations to causes in Israel increased substantially during the 1990s and 2000s.

We further argued that American Jewish giving in Israel contributes significantly to the Israeli Third Sector and signals ongoing American Jewish connection to Israel.

In conclusion, we note that further research is needed in a number of areas. First, the size, composition and general trajectory of the Jewish donor base is unknown. The federation donor base is clearly shrinking.²⁸ Directors of several of the leading American

Friends groups, however, reported growing donor bases. More systematic information, obtained from fundraising organizations or by national survey, would help settle this question.

Second, our methods rely entirely on Internal Revenue Service documents. Donations that do not leave a trace in these documents were not counted. Further research on the volume of donations that flow through religious organizations that are tax-exempt (and therefore file no IRS documents) or go directly to Israeli beneficiaries would complete the picture we attempt to draw.

Third, our approach does not capture the full array of strategies employed by American Jews (and non-Jews) to contribute to causes in Israel. For example, Jewish donors increasingly sponsor programs that bring Israeli students to elite academic institutions in the United States for advanced studies, and sponsor inter-institutional collaborations between Israeli and American universities. Because such programs occur in the United States they are not included in our study. As well, American Jews (and non-Jews) express their connection to Israel by contributing to a widening array of advocacy organizations. Such donations, while also motivated by an interest in Israel, are not included in our study.

Finally, increasing American Jewish donations to causes in Israel should ideally be understood in the context of broader patterns in wealth and giving. Future research might profitably compare trends in donations to causes in Israel with donations to other Jewish and secular causes. As well, future research might consider trends in Jewish giving in the context of trends in Jewish wealth, which reportedly increased in the 2000s.

Notes

¹ Robin Cohen, *Global Diasporas* (Seattle: University of Washington Press, 1997); Milton J. Esman, *Diasporas in the contemporary world* (Malden, MA: Polity, 2009); Peggy Levitt, “Transnational villagers,” (Berkeley and Los Angeles, CA: University of California Press, 2001).

² Davesh Kapur, *Diaspora, development and democracy: The domestic impact of international migration from India* (Princeton, NJ: Princeton University Press, 2010); Nick Young and June Shih, “The Chinese diaspora and philanthropy,” (Cambridge, MA: Global Equity Initiative, Harvard University, 2003); Yossi Shain, *Kinship and Diasporas in international affairs* (Ann Arbor, MI: University of Michigan Press, 2007).

³ Melvin Urofsky, *We are one! American Jews and Israel* (Garden City, NY: Anchor Press, 1978); Marc Raphael, *A history of the United Jewish Appeal 1939-1982* (Providence, RI: Scholars Press, 1982); Jack Wertheimer, “American Jews and Israel: A 60-year retrospective,” in *American Jewish Yearbook 2008*, ed. David Singer and Lawrence Grossman (New York: American Jewish Committee, 2008); Ernst Stock, *Partners and pursestrings: A history of the United Israel Appeal* (Lanham, MD: University Press of America, 1987).

⁴ Gerald B. Bubis and Steven Windmueller, *From predictability to chaos: How Jewish leaders reinvented their national communal system* (Baltimore: Center for Jewish Community Studies, 2005); Helen Roberts, “American Jewish donations to Israel,” *Contemporary Jewry* 20 (1999).

⁵ Gabriel Sheffer, “Loyalty and criticism in the relations between world Jewry and Israel,” *Israel Studies* 17, no. 2 (Summer 2012); Chaim I. Waxman, “American Jewish philanthropy, Direct giving and the unity of the Jewish community,” in *Toward a new ethic of Jewish philanthropy*, ed. Yossi Prager (New York: Yeshiva University Press, 2010); Steven Rosenthal, *Irreconcilable differences* (Hanover, NH: Brandeis University Press/University Press of New England, 2001).

⁶ Gabriel Sheffer, *Diaspora politics: At home abroad* (New York: Cambridge University Press, 2003); Jack Wertheimer, “Current trends in American Jewish philanthropy,” in *American Jewish Yearbook* (New York: American Jewish Committee, 1997).

⁷ Sheffer, “Loyalty and criticism in the relations between world Jewry and Israel”; Shain, *Kinship and Diasporas in International Affairs*; Theodore Sasson, “Mass mobilization to direct engagement: American Jews’ changing relationship to Israel,” *Israel Studies* 15, no. 2 (2010).

⁸ EHL Consulting published studies of a selection of American Friends organizations in 2008 and 2010. See Robert I. Evans and Avrum D. Lapin, “American Friends: U.S. philanthropic support for Israel,” (Willow Grove, PA EHL Consulting September 2011). Their emphasis, however, was principally concerned with the effects of the economic downturn on giving patterns to causes in Israel.

⁹ Harvey Dale, “Foreign charities” *Tax Law Review* 48(1995): pp. 5-11; Nina J. Crimm, “Through a post-September 11 looking glass: Assessing the role of federal tax laws and tax policies applicable to global philanthropy by private foundations and their donors,” *Virginia Tax Review* 23, no. 1 (2003): pp. 55-67.

¹⁰ Crimm, “Through a post-September 11 looking glass: Assessing the role of federal tax laws and tax policies applicable to global philanthropy by private foundations and their donors.”

¹¹ We excluded donations by the U.S. Government to the United Israel Appeal. In a few cases in which an organization was active in several countries we extracted only sums raised for/donated in Israel.

¹² Most federation giving to causes in Israel is conducted through the UIA/JAFI system, including earmarked federation donations. We tabulated direct donations by federations to Israel NGOs only for the top 25 (by revenue) federations.

¹³ Evans and Lapin, for example, write that “while no exact count of American Friends organizations exists, hundreds of them operate in the US, competing for increasingly scarce philanthropic dollars.” Evans and Lapin, “American Friends: U.S. philanthropic support for Israel.” Wertheimer similarly describes “hundreds” of American Friends organizations. Wertheimer, “Current trends in American Jewish philanthropy.”

¹⁴ Federations and Independent Foundations make donations to American Friends organizations, pass-through organizations, and directly to NGOs in Israel. To avoid double counting donations made to American Friends and pass-through organizations, we included only federation and foundation donations directly to NGOs in Israel. For our purposes, the category Independent Foundations includes several grant-making American non-profit organizations, e.g., Hillel, the American Jewish Committee and Mazon. Our analysis of direct giving by federations focused on the top 25 (by revenue) only. See Appendix for lists of foundations and federations engaged in direct giving in Israel.

¹⁵ Some organizations invested a portion of revenue in endowment funds; others drew from endowments to fund donations. In the case of federations and foundations, we treated the amount “raised” and the amount “donated” as identical.

¹⁶ Direct donations in Israel by federations and independent foundations are not included in these totals. (They are counted in the overall totals for funds raised and funds donated).

¹⁷ The Israel Experience Tour has long been a key element in the repertoire of Zionist education and remains a major focus of the Jewish Agency for Israel. We therefore elected to assign Taglit-Birthright Israel—a program that spends almost all of the money it raises in Israel—to the “Zionist” category.

¹⁸ The categories “progressive” and “settlements” derive from the public discourse that defines these kinds of contributions as politically controversial. An alternative typology, for example, one that distinguished between left-wing and right-wing groups, would produce different results.

¹⁹ The Central Fund of Israel channels earmarked donations to causes on both sides of Israel’s 1967 Green Line. In the absence of information about the distribution of donations, we have arbitrarily assigned half of the fund’s 2007 revenue to the category “Settlements.”

²⁰ To identify the top five for each year, we collected full historical data for organizations that were in the top ten, by category, in 2007; from this data set, we identified the top five for each year. The Joint Israel began reporting as a separate entity in 2003. For the years 2001-2 we report on the Israel-based activities of the parent organization, the American Jewish Joint Distribution Committee. For the years 1998-2000 we have no data on the Joint’s activities in Israel and report instead on the next largest organization in the social welfare category.

²¹ S.P. Goldberg, “Jewish communal services: Programs and finances,” in *American Jewish Year Book, 1978*, ed. Morris Fine and Milton Himmelfarb (New York and Philadelphia: 1978), p. 191. Data attributed to Barry Kosmin and Jack Wertheimer cited in Wertheimer, “Current trends in American Jewish philanthropy.”

²² American Association of Fund-Raising Counsel, *Giving USA 2008 The Annual Report on Philanthropy for the Year 2007* (New York, 2008).

²³ Theodore Sasson et al., “Understanding young adult attachment to Israel: Period, lifecycle, and generational dynamics,” *Contemporary Jewry* 32, no. 1 (2012). Theodore Sasson, Charles Kadushin, and Leonard Saxe, “Trends in American Jewish attachment to Israel: An assessment of the “distancing” hypothesis,” *Contemporary Jewry* 30, no. 2-3 (2010).

²⁴ The Sector of Philanthropic Foundations and Funding Organizations in Israel: Its Characteristics, Functions, Relationship with Government and Patterns of Management 2006

²⁵ This estimate is based partly on data from the Israeli Central Bureau of Statistics, the Bank of Israel, the World Bank; Benjamin Gidron, “The Israeli third sector: Patterns of activity and growth, 1980–2007,” in *By the People, For the People, Without the People? The Emergence of (Anti)Political Sentiment in Israel and in Western Democracies*, ed. Tamar S. Hermann (Jerusalem: The Israel Democracy Institute, 2012).

²⁶ Ibid.

²⁷ For example, Rosenthal, *Irreconcilable differences*.

²⁸ Shain, *Kinship and Diasporas in International Affairs*.

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Appendix: List of Organizations By Category

Note: The Cohen Center's research on American Jewish giving in Israel is ongoing. Please help the Center improve its database of organizations by submitting additions or corrections to our research blog: <http://blogs.brandeis.edu/cmjs/>

American Friends, Pass-Through, and Umbrella Organizations

Arts/Culture
America-Israel Cultural Foundation
American Friends of Batsheva Dance Company Inc.
American Friends of Beth Hatefutso
American Friends of Keshet Elion Inc.
American Friends of Neot Kedumim
American Friends of the Bible Land
American Friends Of The Ghetto Fighters Museum Inc
American Friends of the Israel Chamber Music Society
American Friends of the Israel Museum
American Friends of the Israel Museum of Science
American Friends of the Israel Philharmonic Orchestra, Inc.
American Friends of the Israeli Opera
American Friends of the Nazareth Galilee Orchestra
American Friends of the Tel Aviv Museum of Art
American Israeli Partnership for the Arts
American Society for Yad Vashem
Center for Jewish Cultural & Creativity
Friends of the Israel Sports Center for the Disabled
Friends of Bezalel Academy of Arts and Designs Inc.
Friends of ISOH Inc.
Friends of Israeli Ice Hockey Federation
Friends of Jerusalem Academy of Music and Dance
Friends of the Jerusalem Symphony Orchestra Inc.
Israel Tennis Center
Jerusalem International Basketball- Sports Center Corporation
Shtetl Foundation
SWC Museum Corp
The Association of Israel's Decorative Arts
The Friends of the Israel Antiquities Authority Inc.
United States Committee Sports for Israel Inc.
US Friends of the Menachem Begin Heritage Foundation Inc.
Western Wall Heritage Foundation Inc.

Education-Secular

Afula Educational Center Inc.
Alexander Muss Institute for Israel Education Inc.
Alliance for the Future of Israel
American Associates Ben-Gurion University of the Negev Inc.
American Committee for Shenkar College in Israel Inc.
American Committee for the Weizmann Institute of Science Inc.
American Foundation for Basic Research in Israel
American Friends of Beth Jacob Teachers Institute of Jerusalem
American Friends of Carmel School Inc.
American Friends of Children's Nurseries & Children's Town in
American Friends of Chinuch Jerusalem Inc.
American Friends of Halichos Yerushalayim Inc.
American Friends of IDC
American Friends of Mercaz Harmony Inc.
American Friends of Merkaz Hachinuch Habeer Inc.
American Friends of Netanya College Inc.
American Friends of Nishmas Yisroel Inc
American Friends of Ohr Jerusalem Inc.
American Friends of Ophel Bas Zion Institutions Inc.
American Friends of Orot Israel College for Women Inc.
American Friends of Ptach
American Friends of Shchunat Hatikva Inc.
American Friends of Shehebar Sephardic Center Incorporated
American Friends of Shvut Ami
American Friends of the Cardozo School
American Friends of the Citizens Empowerment Center in Israel
American Friends of the Hebrew University Inc.
American Friends of the Jaffa Institute
American Friends of the Open University of Israel Inc.
American Friends of the Technoda Inc.
American Friends of the Tel Aviv University Inc.
American Friends of the Yitzhak Rabin Ctr for the Study of Israel
American Friends of Tmura Inc
American Friends of Yemin Orde
American Society for Technion – Israel Institute of Technology, Inc.
American Society of the University of Haifa
Amit Women Inc.
Bar Ilan University
Bet Shemesh Educational Center Inc

Boys Town Jerusalem Foundation of America Inc.
Friends of Israel Scouts Co. Inc.
Friends of Jerusalem College of Technology Ltd.
Friends of Ofanim Inc
Friends of the Arava Institute Ltd.
Gesher Foundation Inc.
Girls Town Or Chadash
Givat Haviva Educational Foundation
Habonim Labor Zionist Youth
Hand in Hand American Friends of Cntr for Jewish-Arab Edu in Israel
Innovation Israel Inc.
International Sephardic Education Foundation
Jerusalem Fellowships Inc.
Jerusalem Summit Inc.
L man Tishma Foundation Inc.
Labor Zionist Alliance Inc. (NY)
Le Zion B Rina Inc.
Leo Baeck Education Center Foundation
Meor Israel Friends Of
Mickey Leland Kibbutz Internship Foundation
Nesiya Institute
North American Friends of Oranim
Or-Letzion
Shalem Foundation
Society for the Welfare of Israeli Underprivileged Gifted Children
The American Friends of Beit Issie Shapiro Inc.
US Friends of the Van Leer Jerusalem Institute
Walworth Barbour American International School in Israel Inc.
Yad Yemin

Education-Religious

Aish Hatorah Special Projects Inc.
Am Yisroel Chai Foundation Inc.
American Committee for the Adv of Torah Education in Israel Inc.
American Friends of Chomat Shlomo
American Friends of Emek Beracha Inc.
American Committee for the David Shapell College of Jewish Studies, Inc.
American Foundation for Rabbinical College Yeshivath Beer Yaakov
American Friends of Ner Yisroel Inc.
American Friends Amshinover Yeshiva Jerusalem Inc.

American Friends of Agudat Shetile Zetim Inc. C O Joseph Hamaouyui
American Friends of Am Yisrael Echad-Jewish Youth United
American Friends of Amaleh Shel Torah Inc.
American Friends of Bais Hamedresh Taharos
American Friends of Bais Medrash Lhoraah Inc.
American Friends of Bais Midrash Ner Gedalia Inc.
American Friends of Bait Shmaya School Inc.
American Friends of Bat Ayin Yeshiva
American Friends of Beer Hatorah Inc.
American Friends of Beit Morasha
American Friends of Beit Reuven Inc.
American Friends of Bet Knesset Feigenson Inc.
American Friends of Beth Jechiel Torah Center
American Friends of Beth Yitzhak Halevy Torah Center
American Friends of Biala Yeshiva Inc.
American Friends of Bimad Alon Moreh Inc.
American Friends of Binyan-Av Foundation
American Friends of Bircat Elazar
American Friends of Birchas Mordechai
American Friends of Birkat Efraim
American Friends of Bnei Akiva Yeshivas in Israel Inc.
American Friends of Darche Noam Inc.
American Friends of Darchei Hashleimus Inc.
American Friends of Eperion Shlomo Ltorah Vchesed Inc.
American Friends of Eretz Hemdah Inc.
American Friends of Gaon Yacov Inc.
American Friends of Genesis Jerusalem Inc.
American Friends of Hadrat Melech Inc.
American Friends of Halichot Haaretz
American Friends of Hamesorah Talmud Torah Inc.
American Friends of Hebron Yeshiva Jerusalem Inc.
American Friends of Imre Emes
American Friends of Institute of Torah Ethics
American Friends of Institution Noam Hatorah Zichron Sinai
American Friends of Israel College Of Technology for Women
American Friends of Jerusalem Institute of Talmudic Research
American Friends of Kahillas Kamenitz
American Friends of Keser Bnai Torah
American Friends of Kiryat Chinuch Labonim Inc.
American Friends of Kol Banaich Inc.

American Friends of Kol Yehuda Inc.
American Friends of Kol Yerushalayim Inc.
American Friends of Kolel Tiferes Yisroel
American Friends of Kollel Toras Zeraim Jerusalem Inc.
American Friends of Kollel Biet Yechtel Esformes Inc.
American Friends of Kollel Mishnas Eliezer Inc.
American Friends of Kollel Mishnas Rabbeinu Inc.
American Friends of Kollel Nachlas Moshe
American Friends of Kollel Ohr Yosef
American Friends of Kollel Ruach Chaim
American Friends of Kollel Shaarei Simcha Inc.
American Friends of Kollel Zichron Shimon Inc.
American Friends of Kollel Zichron Yosef Inc.
American Friends of L Maan Daat
American Friends of Lev Aharon
American Friends of Lilmod Ulelamed
American Friends of Livnot Ulehbanot
American Friends of Lubavitch -Haifa Inc.
American Friends of Lubavitch Campus Jewish Studi Ramat Aviv Inc.
American Friends of Maarava Machon Rubin Inc.
American Friends of Maon Hatalmud Inc.
American Friends of Melitz
American Friends of Meoros Daf Hayomi
American Friends of Mercaz Hatorah Inc.
American Friends of Merkaz Hatorah Inc.
American Friends of Meshech Chochma Ohr-Yehoshua
American Friends of Michkane Meir Inc.
American Friends of Midreshet Berot Bat Ayin Inc.
American Friends of Migdal Torah Inc.
American Friends of Mikdash Shaul
American Friends of Mishkan Yecheskel
American Friends of Moriah Inc.
American Friends of Mosdos Bais Dovid
American Friends of Mosdos Bet Shemesh
American Friends of Mosdos Bnei Brag-Tel Aviv
American Friends of Mosdos Hakerem Inc.
American Friends of Mosdos Nachlas Shimon Inc
American Friends of Mosdot Beer Yitzchak Inc.
American Friends of Mosdot Magen Avot Inc.
American Friends of Mosdot Meir of Israel Inc.

American Friends of Mosdot Mesilat of Avot Inc.
American Friends of Mosdot Ner David Inc.
American Friends of Mosdot Zera Yitzchak Inc.
American Friends of Nehora Inc.
American Friends of Ner Moshe Institute
American Friends of Ner Yaakov Inc.
American Friends of Netiv Aryeh Inc.
American Friends of Netiv Ohr
American Friends of Netivot Haturah
American Friends of Neveh Zion
American Friends of Nezer Hatorah Inc.
American Friends of Nishmat
American Friends of Ohel Moshe
American Friends of Ohel Rabeinu Yonosson Ublima Inc.
American Friends of Ohel Sarah Inc.
American Friends of Ohr Somayach Inc.
American Friends of Or Etzion Inc.
American Friends of Ora
American Friends of Ora Vsimcha
American Friends of Orchos Chaim Inc.
American Friends of Peer Hashalom
American Friends of Puah
American Friends of Raanana Community Learning Group Inc.
American Friends of Rabbinical College of Telzstone Inc.
American Friends of Rabbinical Colleges of Natanya
American Friends of Ramot Torah Schools Inc.
American Friends of Sfath Emeth Yeshiva
American Friends of Shaar Hashamayim Inc.
American Friends of Shaalei Torah Inc.
American Friends of Shaarei Shimon Aryeh
American Friends of Shavei Yisrael Inc
American Friends of Sucath David Inc.
American Friends of Tehila Ldovid
American Friends of the Jerusalem Kollel
American Friends of the Old City Cheder in Jerusalem Inc.
American Friends of the Rabbinical College Kol Torah Inc.
American Friends of the Shalom Hartman Institute Inc.
American Friends of Torah B-Yisrael Inc.
American Friends of Torat Meir Inc.
American Friends of Tzohar

American Friends of Yeshiva Ahavas Torah
American Friends of Yeshiva Das Torah
American Friends of Yeshiva Dmir Inc.
American Friends of Yeshiva Hdarom of the Rabbinical Council Of
American Friends of Yeshiva Mateh Aharon
American Friends of Yeshiva Meah Shearim Inc.
American Friends of Yeshiva of Kodshim
American Friends of Yeshiva Shaare Chaim Inc.
American Friends of Yeshiva Shaarei Yerushalayim
American Friends of Yeshivas Bircas Hatorah Inc.
American Friends of Yeshivas Derech HaTalmud and Ohel Yosef Inc.
American Friends of Yeshivas Toras Moshe
American Friends of Yeshivat Achuzat Yaakov Gan Yavne Youth Vil
American Friends of Yeshivat Birkat Moshe
American Friends of Yeshivat Har Hamor
American Friends of Yeshivat Hesdder Sderot Inc.
American Friends of Yeshivat Lev Hatorah
American Friends of Yeshivat Ohr Yerushalayim Inc.
American Friends of Yeshivath Keren B'Yavneh
American Friends of Yesod Hatorah Inc.
American Friends of Ziv Hatorah
American Friends of Zvi Latzadik Breslov Research Institute Jerusalem
American Friends Yeshiva L Tzeirim Ner Israel D Chassidei Goor
American Pardes Foundation
Ariel American Friends of Midrasha and United Israel Institutions Ltd
Azamra Institute Inc. c/o Kirschenbaum
Beer Miriam Charitable Foundation
Birkat Esther Inc.
Center for Torah Vechesed Inc.
Chaya Torah Foundation Inc.
Chochmat Shlomo USA Inc.
Chomat Zion Inc.
Emet Veshalom
Foundation for Conservative Mesorati-Judaism in Israel
Friends Circle Organization of Yeshiva Harambam U Beit Yosef Inc.
Friends of Bais Yisroel
Friends of Kol Haneshama Inc
Friends of Mayanot Institute
Friends of Michlalah Yerushalayim
Friends of Mosdot Goor

Friends of Tiferet Tzion Inc.
Friends of Toras Chayim Educational Center of Ashkelon Inc.
Friends of Tzeirei Chabad in Israel Inc.
Friends of Yechaven Daat Institutions Inc.
Friends of Yeshiva Chofetz Chaim Kolel-Israel
Friends of Yeshiva Ohr Elchonon Inc.
Friends of Yeshiva Orot Ha Teshuba Inc.
Friends of Yeshiva Torah Avraham
Friends of Yeshivat Nir Kiryat Arba
Friends of Zichron Kelem of Jerusalem Inc.
Friends of-Or-Israel Charitable Trust
Hallichot Shlomo Inc.
International Sephardic Educational and Cultural Center in Jerusalem
Kamenitzer Yeshiva of Jerusalem Inc.
Kehilos Yaakov Yisroel Institutions
Keren Nesivos Moshe-Development Fund for Torah Chinuch in Israel Inc.
Keren Tifereth Yisroel Foundation
Keren Yad Sarah Inc.
Keren Yitzchok Benyamin
Keser Dovid, Inc.
Keter Shlomo Foundation Inc.
Kinyanei Hatorah Yeshiva Ctr Inc.
Kiryat Telz Stone Inc.
Kollel Chazon Ish
Kollel Kol Aharon Inc.
Kollel Vilna
Machon Meir
Magen Israel Society Inc.
Mesivta Tifereth Israel of Rizhin
Mosdot Beth Yaakov
Nachal Novea Tsfat Fund Inc.
Navat Yisrael Inc.
Netziv-American Institute for Talmudic Research in Israel Inc
Neve Yerushalayim
Ohel Avraham
Ohr Somayach International Inc.
Peylim Lev Lachim
Porat Yosef Foundation
Ramot Shapira World Youth Center Inc.
Religious Zionist Youth Movement- Bnei Akiva of the US & Canada Inc.

Religious Zionists of America Mizrachi Hapoel Hamizrachi Inc.

Shaarei Teshouva Vechaim

Supporters Yeshivath Divrei Chaim Chakowa Jerusalem Inc.

TAT Family Relief Fund of Kolel Sha-arie Shlomo Inc.

The American Friends of Bnot Torah Institute

Tikva Benevolent Fund Inc.

Tikvah Layed Foundation Inc.

Torah Ore Seminary

Uvnah Yerushalayim Inc.

Yad Yaakov

Yekerai Yerushalayim Inc.

Yeshiva Beth Abraham of Jerusalem Inc.

Yeshiva Building Fund Inc.

Yeshiva Ohel Simon of Jerusalem Inc.

Yeshiva Shalom Rav

Yeshivas Chasidei Belz-Belz Institutions in Israel

Yeshivas Nachlas Bnei Shimon

Yeshivath Shaar Hashamaim of Jerusalem Inc.

Zohar Hatorah Inc.

Medical

America Friends of Retorno

American Association for Bikur Cholim Hospital Jerusalem Inc.

American Committee for Shaare Zedek Hospital in Jerusalem Inc.

American Friends of Alyn Hospital Inc.

American Friends of Asaf Harofeh

American Friends of Bnai Zion Medical Center

American Friends of Bshvilach

American Friends of Chaiyanu

American Friends of DVI

American Friends of Ezra Lmarpeh Inc.

American Friends of Hachovesh Har Nof Inc.

American Friends of Hala

American Friends of Hatzolah Beit Shemesh Inc.

American Friends of Herzog Hospital, Inc.

American Friends of Hospice of the Upper Galilee

American Friends of Israel War Disabled Foundation

American Friends of Kiryat Sanz Laniado Hospital Inc.

American Friends of Magen David Adom

American Friends of Magen Lecholel Inc.

American Friends of Meir Medical Center
American Friends of Rabin Medical Center Inc.
American Friends of Sheba Medical Center-Tel Hashomer Inc.
American Friends of the Bene Beraq Hospital Inc.
American Friends of the Medical Center of the Negev
American Friends of the Rambam Medical Center
American Physicians Fellowship for Medicine in Israel
American Red Magen David for Israel
Chesed L Yisrael Vchasdei Yosef Inc.
Ezer Mzion Inc.
Friends of Boruch Rofeh Cholim Inc.
Friends of D Cure of Israel Inc.
Friends of Hatzolah Israel Inc.
Friends of Israel and Rescue Services
Friends of Sheba Medical Center Inc.
Friends of Tel-Aviv Sourasky Medical Center Inc.
Friends of the Israel Heart Society Inc.
Hadassah Medical Relief Association
Israel Anti Drug Abuse Foundation
Israel Cancer Association USA
Israel Cancer Research Fund, Inc.
Israel Children's Cancer Foundation Inc.
Israel Heart Fund Inc.
Israel Special Kids Fund
Jerusalem Dental Center for Children Inc.
Magen David Adom, USA
Medical Development for Israel Inc.
Operation Embrace Foundation, Inc.
Orphan Hospital Ward of Israel Inc.
Save a Childs Heart Foundation US, Inc.

Miscellaneous

Yad L Achim Peylei Israel
American Friends of Agudath Beit Avraham Inc.
American Friends of Beer Chaim Witzchok
American Friends of Chabad Migdal Haemek Israel Inc.
American Friends of Heritage House Inc.
American Friends of Likud Inc.
American Friends of Matan Inc.
American Friends of Maccabee Institution

American Friends of the Cntrl Comm for Taharas Hamishpacha in Israel
American Friends of the Heschel Center
American Friends of the Israel Missile Defense Association
American Friends of the Israel Union for Environmental Defense
American Friends of the Jerusalem Great Synagogue Inc.
American Israel Environmental Council
American Veterinarians for Israel
Ashdod Maercatz Chinuch Inc.
Committee for the Rescue of Israeli Babies
Concern For Helping Animals in Israel Chai, Inc
Friends of Mitzvah Haaretz Inc.
Friends of Tel Bet Yerah
Green Zionist Alliance Inc.
International Israel Allied Caucus Foundation
Israel Air Force Center Foundation Inc.
Israel America Foundation Inc.
Jerusalem Society for the Prevention of Cruelty to Animals
Mishpat Vehalacha Beyisrael
North American Friends of Israel Oceanographic Research Inc.
P E F Israel Endowment Funds Inc.
The American Friends of the Jonathan Institute
The American Society for the Protection of Nature in Israel, Inc.
World Likud, Inc.

Progressive

Abraham Fund Inc.
American Friends of Jerusalem Open House
American Friends of Neve Shalom-Wahat Al-Salam
American Friends of the Israel Democracy Institute Inc.
American Friends of the Peres Center for Peace
Americans for Peace Now
Friends of Beth Daniel Synagogue and Community Center INC
Friends Of The Israel Palestine Center For Research And Information
ICAHD-USA
KBY Congregations Together, Inc
NA AMAT USA CLEVELAND COUNCIL
National Committee for Labor Israel Inc.
New Israel Fund
Rabbis for Human Rights – North America

Settlement
American Friends of Ariel Inc.
American Friends of Ateret Cohanem Inc.
American Friends of Beit Orot Inc.
American Friends of Bet El Yeshiva Center
American Friends of Elon Moreh
American Friends of Everest Foundation
American Friends of Kedumim Inc.
American Friends of Natal
American Friends of New Communities in Israel Inc.
American Friends of the College of Judea and Samaria
American Friends of Yashiva Hagdolah Shar Hatorah Elad Inc.
American Friends of Yeshiva High School of Kiryat Arba.
American Friends of Yeshivat Ateret Yerushalayim Inc. (NY)
Beis Midrash of Beitar
Beitar Foundation Incorporated
Beitar Illit Advanced Talmud Project
Central Fund of Israel
Efrat Development Foundation
Eretz Israel Movement
Etzion Foundation Inc.
Friends of Bahavat Yisrael Inc.
Friends of Gush Katif
Friends of Ir David Inc.
Friends of Itamar
Friends of the Ariel Center for Policy Research Inc.
Friends of Zo Artzeinu Inc
Gush Etzion Foundation
Hatzalah Shomron Inc.
Hebron Fund Inc.
Helping Israel Fund
Honenu
Jordan Valley Development Fund
Karnei Shomron Foundation Inc.
Maaleh Adumim Foundation
Nachalat Yisroel Foundation
Ohel Harav Yehoshua Boruch Foundation
Ohr Torah Stone Institutions of Israel
One Israel Fund
Riverdale Friends of Hatzala Inc.
Shuvu Bonim
Yekirei Hatzalah Yehuda and Shomron Inc.

Welfare/Development
Adahan Fund For the Poor Inc
All 4 Israel
Amcha for Tsedakah Incorporated
American Associates of the Haifa Foundation
American Committee for Tel Aviv Fdn Inc.
American Forum for New Immigrants in Israel
American Friends of AACI
American Friends of Agudas Birchas Mordechai
American Friends of Ahavas Israel
American Friends of Amudei Shimshon Mosdos Torah Vechesed Inc.
American Friends of Ayelet Hashachar
American Friends of Bais Tefila
American Friends of B Nai Levy Foundation
American Friends of Beis Maoz
American Friends of Birkas Rifka
American Friends of Birkat Kohanim
American Friends of Chaim Layedel Inc.
American Friends of Chasdei Lev
American Friends of Chasdei Yosef Inc.
American Friends of Darchei Avot
American Friends of Ezrat Avot
American Friends of Imrei Noam
American Friends of Israel Elwyn
American Friends of Jacobs Ladder Inc.
American Friends of Jordan River Village Foundation
American Friends of Keren Achim
American Friends of Keren Ezra Shabbos
American Friends of Keren Yad L-Chaim
American Friends of Kesher Inc.
American Friends of Kol Rephael
American Friends of Koret Israel Economic Development Funds
American Friends of Kupat Hair
American Friends of Leket Israel Inc.
American Friends of Libi Inc.
American Friends of Machleidaaf Inc.
American Friends of Meir Autism Treatment Center

American Friends of Meir Panim
American Friends of Meshi Inc
American Friends of Migdal Ohr
American Friends of Mosdos Nachlas Shimon Inc.
American Friends of Naclas Zvi
American Friends of Needy Israeli Sephardic Children, The
American Friends of Neve Hanna Inc.
American Friends of Nimla Tal Inc.
American Friends of Old City Charities
American Friends of Or
American Friends of Orr Shalom Inc.
American Friends of Oseh Chayil
American Friends of Pisgat Yehuda Inc.
American Friends of Ponevez Yeshiva in Israel Inc.
American Friends of Reut Inc.
American Friends of Sanhedria Jerusalem Inc.
American Friends of Selah Inc
American Friends of Shalva Israel
American Friends of Sharai Daas Inc.
American Friends of Shefa Chaim Vrachamim
American Friends of Shvilim
American Friends of the Association for the Adv of Com Centers in Isr
American Friends of the Beer-Sheva Foundation
American Friends of the Israel Free Loan Assn., Inc.
sraeln friends of the lifeline for the old in israel inc
American Friends of Viznitz
American Miklat Committee, Inc.
American Supporters of Yedid, Inc.
American Zionist Movement Inc.
American-Israeli Lighthouse
Amitai Heritage Foundation
Bais Yisrael Foundation
Bayis Lepleitos Ateres Bonos Inc.
Bet Yisrael
Beth Aba Trust
Beth Oloth
Bnai Zion Foundation Inc.
Bridges to Israel- Berkeley
Carehelp and Aid for Israel Inc.
Center for Torah Vechessed Inc.

Chaya Israel Foundation
Chen Vchessed Vrachamim Inc.
Children of Israel Fund
Children's Village of Jerusalem Inc.
Concerned Friends of Cystic Fibrosis Inc.
Diskin Orphan Home of Israel Inc.
E L E M Youth in Distress Inc.
Eli-American Friends of the Israel Association for Child Protection
Emor El Hacohanim
Emuna of America
Family of Israel Fund
Friends of AKIM USA Inc.
Friends of Ethiopian Jews Inc
Friends of Israel Disabled Veterans Inc. Beit Halochem
Friends of Keren Tzlach Jerusalem
Friends of the Israel Defense Forces
Friends of Tsad Kadima
Friends of Yad LaKashish
Friends of Yad Lkashish Lifeline for the Old
Friends of Yad Sarah Inc.
General Israel Orphan Home for Girls Jerusalem Inc.
Gimmel Foundation Inc.
Global Jewish Assistance and Relief Network
Great Charity Chaye Olam Institutions of Jerusalem Inc.
Hadassah Foundation
Haifa Foundation North America Inc.
Hashevaynu Inc.
Hazon Yeshaya Institutions
Henry & Elisheva Borenson Foundation
Israel 21c
Israel Children's Centers Inc.
Israel Food Distribution Inc.
Israel Fund
Israel Guide Dog Center for the Blind
Israel Humanitarian Foundation Inc.
Israel Kosher Food Relief Fund
Israel Relief Fund Inc.
Israel Support Fund
Israel Venture Network
Jaffa Institute for Social Advancement Inc.

JBI International, Inc. dba Jewish Braille Institute
Jerusalem Foundation Inc.
Jerusalem Fund
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