Class Reunions: Camaraderie and Reconnection

Reunions are about more than just nostalgia: they are a venue for invaluable moments of connection between classmates and fellow alumni—and with the Law School itself. This past year, over the course of two weekends in October and April, nearly 1,300 alumni and friends from classes spanning from 1953 to 2019 returned to campus to reflect on how they and the institution have changed.

Busy Days, Festive Nights
At both reunions, alumni started off the festivities by taking part in classroom visitations, enjoying a look at the current-day presentation of courses they may have once taken themselves or exploring new offerings. Afternoons held opportunities to attend concurrent sessions on a remarkable array of thought-provoking topics, to explore the school's past and present through open houses and tours, and to connect in groups for social hours, class symposia, and traditional class photos on the steps of Austin and Langdell. In the evenings, alumni gathered either in Wasserstein Hall or at the Four Seasons Hotel in Boston for grand receptions and individual class dinners, all of which featured music, good food, and even better company.

Fall's Friday luncheon included the presentation of the Harvard Law School Association (HLSA) Award and a keynote from Guy-Uriel Charles, the Charles J. Ogletree, Jr. Professor of Law, on “The Future of Racial Equality in the Twilight of the Civil Rights Consensus.” In the spring, the HLSA Award presentation was followed by a keynote from Noah Feldman, the Felix Frankfurter Professor of Law and Founding Director of the Julis-Rabinowitz Program on Jewish and Israeli Law, on “International Law and the Middle East Conflict.”

Pictured at the Fall 2023 Reunion Luncheon and HLSA Award Presentation are then-Dean John F. Manning ’85; awardee H. Rodgin Cohen ’68; HLSA President Lindsay Breedlove ’09; and HLSA President-Elect The Honorable Yvonne E. Campos ’88.

Along with a keynote at Fall Reunion, Professor Guy-Uriel Charles, the Faculty Director of the Charles Hamilton Houston Institute for Race & Justice, led a session on the Houston Institute and the legacy of Charles J. Ogletree, Jr.
Hearing from the Deans
The Saturday program for both reunions featured a Conversation with the Dean, a fixture of all HLS class reunions. In the fall, alumni heard from John F. Manning ’85, the Morgan and Helen Chu Dean and Professor of Law (now on leave). His conversation with Steven Oliveira, HLS Dean for Development and Alumni Relations, included insight into life and learning at HLS, as well as how the school was responding to challenges on campus. He reaffirmed HLS’ longstanding commitment to initiatives fostering civil discourse. In March, Manning was appointed Interim Provost of Harvard University, in part because of the role he played in fostering respectful dialogue at the Law School.

In the spring, alumni met—or were reintroduced to—longtime faculty member and new Interim Dean of HLS John C.P. Goldberg, the Carter Professor of General Jurisprudence. He was introduced by Manning, who shared an update on initiatives in the Office of the Provost. Goldberg, an expert in tort law, tort theory, and political philosophy, joined the HLS faculty in 2008 and served as a deputy dean from 2017 to 2022, helping the school navigate the unprecedented challenges of the pandemic.

In a lively and wide-ranging conversation with Oliveira before a packed Ames Courtroom, Goldberg reflected on his first 20 days as interim dean. He also pledged to uphold the goals of his predecessor: “There are two bedrock principles of HLS. We must be a community of free inquiry and open debate; you can’t learn to be a good lawyer unless you’re engaged in argument and disagreement. At the same time, we must have a culture that is respectful. As practicing lawyers know, you need to cultivate a combination of both vigorous disagreement and respect.”

Along with sharing details on how HLS will adhere to these commitments, Goldberg announced the launch of the Opportunity Fund, a financial aid program for students with substantial financial need, and a new Writing Center that will help all students hone and receive feedback on their writing.

He closed with a reflection on the environment at HLS:

“Today, if you walk around campus or you’re teaching a class or having a faculty discussion—it’s still business as usual, and that business is great. People are learning, thinking, debating; all the things you’d want to happen at a school. Miraculous things are happening every day. The school is thriving thanks to my incredible predecessors, amazing faculty and staff, an extraordinary student body, and an incredibly supportive group of alumni.”

Looking Back, Looking Ahead
With rosters of engaging programming, opportunities to spend quality time with friends new and old, and chances to hear directly from HLS leadership, this year’s reunions were a resounding success. As one alumnus shared, these events provide insight into the direction HLS is taking in its mission to educate its students and prepare them for leadership roles. Attendees left with a renewed connection to that mission and to each other, reminded that no matter how many changes may take place, the qualities that matter most—intellectual curiosity and a shared pursuit of justice—are evergreen.

Pictured at the Spring Reunion Luncheon and HLSA Award presentation are Interim Dean John Goldberg; awardee Tammy Albarrán ’99; HLSA President Lindsay Breedlove ’09; and HLSA Awards Committee Chair Christopher C. Wheeler ’02.

Professor Noah Feldman delivered a keynote on “International Law and the Middle East Conflict.”
December 31, 2025: that is the date when numerous important tax changes brought about by the Tax Cuts and Jobs Act (TCJA) are set to sunset (or expire), bringing back the tax law that was in effect in 2017. If Congress allows this scheduled expiration to occur, most taxpayers will notice a significant impact on their financial and estate plans. To a lesser extent, you may take a slightly different approach to charitable giving as you adjust to some of the changes. Fortunately, there is still time to learn about the upcoming changes, review your plans, talk to your estate and financial professionals, and make any suitable adjustments to minimize the impact if Congress does not take action.

OF GREATEST INTEREST TO DONORS

1. Estate and Gift Taxes
The TCJA doubled the 2017 federal estate and gift tax exemption amount, and the sunset will cut it in half. The 2024 exemption of $13.61 million will drop into the $6-7 million range in 2026, even with inflation adjustments.

Example: Jeffrey plans to transfer his $12 million estate to his grown children when he passes. If this occurs before December 31, 2025 (assuming he did not make any other reportable gifts that impacted the exemption amount), his estate would fall under the exemption cap. However, if Jeffrey dies in 2026 or after, he would only be able to shield roughly half of his estate under the reduced estate tax exemption amount, leaving the remaining portion (approximately $5-6 million) subject to the federal estate tax.

Planning pointer: If your estate is not currently large enough to be impacted by the estate tax, but it may be after the sunset, charitable giving is one way to meet multiple goals. You can accomplish planned philanthropy while removing assets from your estate, reducing the amount that may be subject to the estate tax. Keep in mind that most charitable gifts provide other tax and planning benefits as well.

2. Increased Deduction Limitation on Charitable Gifts of Cash
Under the TCJA, the deduction for cash gifts to a qualified charity is capped at 60% of adjusted gross income (AGI). Once the TCJA sunsets, the cap will return to 50% of AGI.

Planning pointer: This change won’t have a substantial impact, but if you are planning to make a large cash donation in the near future, you may consider making it in 2024 or 2025 if the timing works well within the parameters of your other planning considerations.

3. The Standard Deduction
The standard deduction is a simple, set amount a taxpayer can claim rather than itemize individual deductions. It is indexed for inflation. For the average taxpayer, one of the most significant changes under the TCJA was a doubling of the standard deduction. This resulted in many more taxpayers using the standard deduction instead of itemizing. The 2024 standard deduction is $14,600 for single filers, $29,200 for married individuals filing jointly, and $21,900 for heads of household. Once the TCJA provisions expire, these amounts will be cut in half (but adjusted for inflation), resulting in increased numbers of taxpayers itemizing deductions.

Planning pointer: For taxpayers who benefit from the current higher standard deduction, the sunset will bring a return of substantiation requirements for itemized deductions, including charitable gifts. Donors will need to start keeping records of gifts again to satisfy IRS substantiation requirements.

OTHER ITEMS OF INTEREST

4. Income Tax Brackets
The TCJA expanded the tax brackets and shifted them downward, which meant most individual taxpayers benefited from a lower income tax rate. Once the TCJA expires, the top income tax rate will return to 39.6%, with a small increase in every bracket except for the lowest (which will remain at 10%).

5. Personal Exemptions
Prior to the TCJA, a taxpayer could claim $4,050 as a personal exemption for themselves, their spouse, and
each of their dependents. The TCJA eliminated the personal exemption, but the sunset of the TCJA will bring it back (adjusted for inflation).

6. State and Local Tax Deduction
State and local tax (SALT) deductions allow itemizers to deduct certain taxes paid to local and state sources on their federal taxes. Prior to the TCJA, this deduction was uncapped, making it a very important deduction for high-income taxpayers in states with high local taxes. The TCJA introduced a non-inflation indexed $10,000 cap on these deductions—a cap that will disappear with the sunset.

7. Mortgage Interest Deduction
Currently, taxpayers can deduct the first $750,000 paid on debt for the purchase or substantial renovation of a primary or secondary residential home. However, when this TCJA provision expires, taxpayers will be able to deduct the first $1 million paid as well as the first $100,000 in home equity debt.

8. Pease Limitation
The Pease limitation was a reduction in the total amount of itemized deductions for high-income taxpayers. It reduced the amount of deductions by 3% of the amount by which a taxpayer’s income exceeded the thresholds set by the IRC (capped at 80% of the total value of the deductions). When the TCJA expires, this limitation will return, and taxpayers above a set income threshold (in 2017, it was $261,500 for single filers and $313,800 for married filing jointly) will have their deductions phased down.

9. Qualified Business Income (QBI) Deduction
The TCJA introduced a new deduction specifically for pass-through businesses (LLCs, partnerships, S corporations, and sole proprietorships). In 2024, single/joint filers with under $191,950/$383,900 in income can deduct 20% of their qualified business income. When the business owner’s income exceeds the threshold, the deduction is limited subject to a formula and based on the type of business. The sunset of the TCJA will repeal this deduction, thereby increasing the tax liability for businesses currently taking advantage of it.

10. Moving Expenses
The TCJA eliminated the deduction for moving expenses for everyone but members of the Armed Forces and their families. Once the TCJA expires, taxpayers may deduct certain moving expenses again if: (1) they are not reimbursed or offset by the employer, (2) the new work location is at least 50 miles from the former home, and (3) the employee worked at least 39 weeks full-time within the first 12 months.

Fund a Gift Annuity from your IRA
The Secure 2.0 Act of 2022 created a new way to give to charity from your IRA. If you are 70.5 years of age or older, you can now use up to $53,000 (in 2024) from your IRA for a one-time gift to Harvard Law School in exchange for a charitable gift annuity, which will pay you and/or your spouse an income for your lifetimes. Spouses can each contribute up to $53,000 from separately owned IRAs for a total of $106,000. The gift can count toward your required minimum distribution. An IRA gift for a gift annuity will count as part of your qualified charitable donation limit of $105,000 (annual aggregate amount for 2024).

For example, if you were 75 years old and withdrew $50,000 from your IRA to contribute to HLS for a gift annuity, Harvard would pay you an annual annuity of 6.7%, which equals $3,350, for your lifetime. If you were 80 years old, the percentage would increase to 7.7%, which would equal $3,850 annually for life. If you add a second beneficiary to the gift annuity, your annuity percentage will change, and HLS can calculate this adjustment for you.

There is no charitable deduction as there usually is from a gift annuity funded with cash or marketable securities. Please contact the HLS Planned Giving team for transfer instructions and calculations specific to your circumstances.

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*Rates are subject to change. Contact HLS Planned Giving to verify the rate for your age.
Celebrating 70+ Years of HLS Women Graduates

Welcome over 250 alumnae back to campus, this year’s C70+ celebration honored the past, present, and future of women with an exciting two-day roster of events. With plenty of opportunities to learn, share, and reconnect, the event was a joyous return to the Celebration of Alumnae, undampened even by early spring showers.

C70+ opened with classroom visitations and informal opportunities for attendees to refamiliarize themselves with the campus before transitioning into welcome remarks by the celebration planning committee. After, attendees had a choice between sessions on artificial intelligence and on international women’s rights. At lunch, a panel representing a variety of career paths discussed the evolution of the HLS experience and legal profession from the 1970s to the present; the lunch also honored members of the Class of 1953, the first class of alumnae. The afternoon was comprised of sessions on topics as wide-ranging as gender identity, succeeding on corporate boards, and working in entertainment. Capping off the day was the HLSA Award presentation recognizing Solicitor General Elizabeth Prelogar ’08, followed by a conversation with Prelogar and a reception.

The second day included a morning seminar on public service introduced by Boston Mayor Michelle Wu ’12 and a discussion on careers outside traditional practice. In the afternoon, attendees departed for the nearby Sheraton Commander hotel, where they attended a luncheon featuring C70+ awards, a fireside chat with former U.S. Attorney General Loretta Lynch ’84, a final panel titled “Supreme Court Review: Women on the Docket,” and a closing reception that included a special chocolate tasting.

We look forward to seeing our alumnae at C75!

Debating Society’s Most Critical Issues—With an Audience

This January, 500 people gathered in HLS’ Wasserstein Hall—and an overflow room—for a spirited discussion on “Trump v. Anderson: Does the 14th Amendment Disqualify Trump from Public Office?” The event, which now has over 130,000 views on YouTube, was part of the Harvard Law School Rappaport Forum series.

Established by the Phyllis & Jerome Lyle Rappaport Foundation in 2020, the series promotes and models rigorous, open, and respectful discussion of issues facing the world. The forum brings thought leaders together multiple times each year. The January event featured Akhil Amar, Sterling Professor of Law and Political Science at Yale Law School; Michael Mukasey, former U.S. Attorney General and Chief Judge of the U.S. District Court for the Southern District of New York; and moderator Jeannie Suk Gersen ’02, the John H. Watson, Jr. Professor of Law at HLS. Other discussions have addressed universal injunctions, constitutionalism, censorship and the First Amendment, Roe v. Wade, intellectual property and AI, free speech on campus, Supreme Court reform, and more.

During a challenging year, the Rappaport Forum has been one way the Law School has addressed divisive issues. “To be effective, great lawyers and leaders must be able to hear, to listen generously to, those with whom they disagree. The Harvard Law School Rappaport Forum helps train the next generation of lawyers to be skillful in not just preparing a strong argument, but in understanding all perspectives,” said John F. Manning, Morgan and Helen Chu Dean and Professor of Law at HLS (on leave) and Interim Provost of Harvard University.

Alumni are invited to view the livestream of Rappaport Forum events. Email us at alumrec@law.harvard.edu to subscribe or view recordings at youtube.com/@HarvardLawSchool.
A Gift to Harvard Law School in Your Will or Trust

Many alumni and friends of Harvard Law School have found giving through a will or testamentary trust is a highly effective way to help the Law School and its mission.

When planning your estate you will want to identify your primary objectives and the assets available to accomplish them. You can decide exactly how you want your estate distributed to heirs and to charity. If you are planning on making charitable gifts in your will or trust, you should use appropriate language.

The first step in planning your will or trust is to decide which gifts you will make during your lifetime and which will be made through your will or trust. In certain cases, lifetime gifts can carry out your objectives more effectively than a gift through your will or trust. Lifetime gifts can reduce the size of your estate and the amount potentially subject to estate taxes. Be sure to consult your advisors.

Should a gift be a specific dollar amount or a percentage of the value of your estate?
Leaving a percentage of the value of your estate to your designated beneficiaries and Harvard Law School can sometimes be the best way to carry out your objectives because each beneficiary will share in increases or decreases in the value of your estate. You may wish to leave a specific dollar amount if you would like to set up an endowed scholarship fund or a professorship, both of which have fund minimums. Please contact HLS Planned Giving if you would like to discuss this.

**Which assets pass under your will or trust?**
Life insurance proceeds, as well as IRA and retirement plan death benefits payable to designated beneficiaries, generally will pass independently of your will or trust and will be included in your gross taxable estate for determining potential estate taxes.

**Flexibility matters**
An important feature of wills and living trusts is their flexibility. Throughout your lifetime, if you need to make changes or adjustments, you can. This means that your assets always remain available to you to meet current needs.

**Recommended Language**
To include Harvard Law School in your will or trust, please use the following language:

*I give (___ dollars/ __ percentage/ or all of the residue of my estate) to the President and Fellows of Harvard College, a Massachusetts educational, charitable corporation, for the benefit of Harvard Law School and for [its general and unrestricted purposes, or, e.g., an endowed scholarship fund].*

For more information about HLS programs and initiatives, please visit the HLS website at: https://hls.harvard.edu/alumni/

For more information about planned giving, contact:
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