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# Nonprofit Champion | October 31, 2022

Federal

## Limited Public Service Loan Forgiveness Waiver Deadline is TODAY

**TODAY** is the last day for nonprofit workers with federal student loans to apply for the limited PSLF waiver. The PSLF waiver is different from the one-time student debt cancellation of up to \$20,000 announced in August. The waiver means you can receive credit for past periods of repayment that would otherwise not qualify, thereby reducing or potentially eliminating your entire federal student loan debt. The answer to most questions about eligibility, timing, and uncertainty is to **Apply, Apply, Apply!** You **MUST** submit your application by midnight: as long as you complete the [Help Tool application](#) by midnight, you will have met the deadline. More details can be added later.

[Apply Now!](#)

**Resources for Borrowers**

- [Everything You Need to Know About Public Service Loan Forgiveness](#) (1:00:35), National Council of Nonprofits, Oct. 18, 2022.
- [How to Apply for the PSLF Waiver](#) (2:20), National Council of Nonprofits, Oct. 21, 2022.
- [Public Service Loan Forgiveness Q&A](#) (6:02), National Council of Nonprofits, Oct. 12, 2022.
- [Condonación de Préstamos por Servicio Público](#) (6:24), National Council of Nonprofits, Oct. 12, 2022.

**Beware of Scammers:** Among the expanded [efforts to combat scams and misinformation](#), the [Federal Trade Commission](#) reminds borrowers of the following:

- Do not pay anyone to help you fill out applications
- Do not give someone your FSA ID login information
- Do not respond to emails about student loan programs from senders without a “.gov” email address
- Do not respond to someone who reaches out claiming to be affiliated with the Department of Education

Scams can be reported at [ReportFraud.ftc.gov](https://www.ftc.gov/idthelp/report-fraud).

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## Nonprofit Federal Policy Priorities

**Employee Retention Tax Credit:** The Internal Revenue Service recently issued an urgent [news release](#) warning employers “to be wary of third parties who are advising them to claim the Employee Retention Credit (ERTC) when they may not qualify.” It states further, “Businesses are encouraged to be cautious of advertised schemes and direct solicitations promising tax savings that are too good to be true.” The release goes on to provide helpful background information about the ERTC and additional resources.

**Charitable Giving Incentives:** You are invited to register for and participate in the Charitable Giving Coalition (CGC) fly-in lobbying event on Nov. 15-16 to promote restoration and improvement to charitable giving tax incentives. The [Grow Giving Now DC Fly-In](#) is a key element in the CGC's efforts to ensure the renewal and expansion of the non-itemizer charitable deduction that expired at the end of 2021. [Register Here](#).

## Resources

- [Natural Disaster Tax Relief](#)
  - [Preserving the Employee Retention Tax Credit for Nonprofits](#)
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## Federal *FastView*

**Standard Deduction Adjusted:** The federal standard deduction for individual tax filers will be \$13,850 in 2023, reflecting an adjustment for inflation [announced by the Internal Revenue Service](#) this month. This is a \$900 increase from 2022. The 2023 standard deduction for married couples filing jointly will be \$27,700, up from \$25,900 in 2022. See [IRS Revenue Procedure 2022-38](#).

**Supporting Child Care Providers:** Funds provided through the American Rescue Plan Act have supported 200,000 child care providers – many of them charitable nonprofits – according to a [White House fact sheet](#). The \$24 billion Child Care Stabilization Program helped the providers keep their doors open, supported the salaries of more than 1 million child care workers, and served as many as 9.5 million children, enabling their parents to go to work, the fact sheet asserts. In most states, the funding reportedly assisted child care providers in counties with a persistent poverty rate. See the [state-by-state breakdown](#). After salary competition, the lack of access to adequate child care was the greatest factor given by charitable nonprofits [leading to the nonprofit workforce shortages crisis](#).

**Assessing Earmarks for FY2022:** Charitable nonprofit organizations (other than higher education) received more than \$1.7 billion in earmarks that Senators and Representatives requested for them in the just-ended 2022 fiscal year, the [Government Accountability Office reports](#). The funds were awarded pursuant to 1,712 provisions in the Consolidated Appropriations Act of 2022 through 18 federal departments and agencies. These provisions are called "Congressionally Directed Spending" in the U.S. Senate and "Community Project Funding" in the House of Representatives. Federal lawmakers were able to designate projects for FY2023 spending, but none of the 12 appropriations bills has yet been enacted.

**EXTENSION: Proposed Independent Contractor Regs:** The U.S. Department of Labor [announced a 15-day extension](#) of the comment period for its notice of proposed rulemaking (NPRM), [Employee or Independent Contractor Classification](#)

[Under the Fair Labor Standards Act](#). The new **date for public comments is December 13**. The [proposed rule](#) would restore an earlier standard for determining whether workers should be classified as employees or independent contractors under the Fair Labor Standards Act (FLSA). The distinction matters because under FLSA, employees, but not independent contractors, must be paid the minimum wage and overtime. The proposed regulations seek to reverse a Trump-era rule making it easier for employers to classify workers as independent contractors. The DOL proposal would restore the traditional six-factor “economic realities” test that considers (1) the individual’s opportunity for profit or loss depending on managerial skill, (2) investments by the parties, (3) the degree of permanence of the work relationship, (4) the nature and degree of control by the employer, (5) the extent to which the work performed is an integral part of the employer’s business, and (6) the worker’s skill and initiative. The [public can file comments here](#). The Small Business Administration Office of Advocacy is hosting a virtual roundtable discussion on the proposed rule on November 9; RSVPs should be sent to [Janis.Reyes@sba.gov](mailto:Janis.Reyes@sba.gov).

**Planning for the 2030 Census:** The U.S. Census Bureau is seeking input and suggestions for the [design and operations of the 2030 decennial census](#). Some of the priorities of the Bureau include ensuring that historically undercounted populations are included and having a better list of group quarters facilities, such as student housing and shelters for unhoused people. The Bureau [invites public comments](#) through **Tuesday, Nov. 15**. Learn more from this [blog post by the Census Bureau Director](#).

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## Promoting Democracy

### Confronting Election Mistruths

To address potential misinformation, some states have hired or created [election security](#) teams, which are tasked with flagging posts that spread misinformation, protecting their elections from cyberattacks, and providing accurate information about their state’s voting practices. The U.S. Election Assistance Commission has additional [voting and election law](#) information on voter accessibility, federal campaign finance, and voting rights.

### Exposing Unlawful Partisanship at Charitable Nonprofits

The Texas Tribune and ProPublica teamed up to present an extensive expose' of actions that appear to be blatant and intentional violations of the Johnson Amendment, the longstanding law that protects the charitable sector by prohibiting charitable nonprofits, including houses of worship, from endorsing or opposing candidates for public office. [Churches are breaking the law and endorsing in elections, experts say. The IRS looks the other way](#), Jeremy Schwartz and Jessica Priest, *Texas Tribune* and *ProPublica*, Oct. 30, 2022. See also, [Protecting the Johnson Amendment and Nonprofit Nonpartisanship](#), National Council of Nonprofits website.

## **Nonpartisan Campaigns to Get Out the Vote**

With the elections coming up, many nonpartisan campaigns have encouraged voters to register to vote, cast their ballots early, and know what to expect on Election Day.

- The [Vote with Your Mission](#) campaign of Memphis-based **Momentum Nonprofit Partners** aims to have 100% of eligible nonprofit staff, board members, and volunteers vote, emphasizing “the importance of voting for the ideals and values that have brought each of us to our nonprofit work.”
- The National Alliance on Mental Illness (NAMI) continues to promote its [#Vote4MentalHealth](#) pledge for increasing voter participation, and is elevating discussions around how mental health intersects with issues ranging from housing to employment.
- [Our Homes, Our Votes](#) is the National Low Income Housing Coalition’s voter engagement initiative to increase turnout and education among low-income renters and partners, noting that “affordable homes are built with ballots every bit as much as they are built with bricks and drywall.”
- CalNonprofits continues to highlight that Nonprofit Votes Count as part of its [Vote with Your Mission](#) work.

As a reminder, nonprofits can engage in voter engagement campaigns so long as they are not endorsing or opposing a specific candidate for public office.

## **Election Resources**

- [Nonprofit VOTE](#)
- [Voting and Election Laws](#), U.S. Election Assistance Commission, updated Oct. 11, 2022.

- [What You Need to Know About the 2022 Midterm Elections](#), Brennan Center for Justice.

## **Worth Quoting**

- “Because of the work they do, nonprofits know best the people they’re serving and are often voices for those who are otherwise unheard, so whenever we are able to educate our communities to vote, that is creating a stronger democracy for everyone.”

— Tiffany Gourley Carter, Policy Counsel for the National Council of Nonprofits, quoted in [Getting Issues Voters to the Polls - Carefully](#), Eric Obernauer, *The NonProfit Times*, Oct. 24, 2022.

- “In our everyday busyness, we often relegate lobbying and engaging with our elected officials to the end of our task list. **However, many nonprofits exist because of inequitable laws, regulations, policies, and practices.** Thus, we must prioritize this work.”

— Anne Gingerich, Executive Director of the Pennsylvania Association of Nonprofit Organizations (PANO), writing to nonprofits urging them to review the [responses to the PANO candidate questionnaire](#) of 36 candidates for public office in the Commonwealth. See also, [In Support of Democracy: What Nonprofits Can Do](#), PANO website.

## **Worth Reading**

- [The Role of Nonprofits During an Election Cycle](#), Jalissia Haynes, **Delaware Alliance for Nonprofit Advancement** blog, Oct. 24, 2022.
- [Don’t Wait: Vote Early!](#), Lisa Hazirjian, **North Carolina Center for Nonprofits** blog, October 2022.
- [Why election results may not be known right away](#), Christina A. Cassidy, Associated Press, Oct. 27, 2022.
- [Nonprofits Urged to Join Voter-Protection Efforts](#), Linda J. Rosenthal, For Purpose Law Group blog, Oct. 19, 2022, citing the work of Nonprofit VOTE, Bolder Advocacy, Nonprofit Staff Vote, Power the Polls, Vote Early Day, and several items from *Nonprofit Advocacy Updates*.

- [The Value of Nonprofits: What Candidates Are Saying](#), Advocacy in Action, Oct. 17, 2022, highlighting candidate responses to questionnaires from our colleagues in **Connecticut, Maine, and North Carolina**.
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## ***Post-Election Webinar***

### **Federal Mid-Term Elections: Impact on Charitable Nonprofits**

Mon. Nov 14 @ 2:00 pm Eastern

Join nonprofits from across the U.S. to discuss the impact of the federal elections on nonprofits, their missions, and our communities. This webinar will focus on the election results, how they affect the lame-duck session of Congress starting next month, and what nonprofits from many different subsectors can expect from and achieve in the 118th Congress.

[\*\*Register for the Post-Election Webinar Now!\*\*](#)

## **State and Local**

### **Ballot Measures 2022: Proposals at the Local Level**

In addition to scores of statewide measures on next week's ballots, voters will decide on local proposals. **New York City's** [Ballot Question 2](#), if approved, would amend the city charter to create an Office of Racial Equity and require city government to release Racial Equity Plans every two years. At least 10 counties and cities will decide whether to change the date of their municipal elections to align with their state's general election date. San Francisco, **California's** [Proposition H](#) would change the signature threshold for adding ballot initiatives to two percent of registered voters in the city. Oakland voters will decide on [Measure X](#), which would establish councilmember term limits, count councilmember absences and abstentions as "no" votes in determining whether the Mayor may break a tie, and

allow the Public Ethics Commission to set City Attorney and Auditor salaries. In Columbus, **Ohio**, the [Hiring Qualified, Diverse Employees measure](#) would allow for some flexibility in the testing for City employment to speed up the hiring process without lowering the City's standards.

**Note:** For charitable nonprofits, advocating for or against ballot measures is considered allowable legislative lobbying, and not the forbidden partisan activities for or against candidates running for public office. Charitable nonprofits can take a position on a ballot measure and engage in activities such as organizing volunteers to support (or oppose) a position, although these costs count toward the limits on lobbying. Learn more at [Nonprofit VOTE](#).

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## ARPA Investments in Nonprofits

State and local governments continue to allocate ARPA funding to ensure that charitable nonprofits can carry out their missions and support their communities.

- **California** Governor Newsom signed a bill to create the [Performing Arts Equitable Payroll Fund](#) and provide support grants to small nonprofit performing arts organizations; funding will be determined in the next legislative session.
- Scranton, **Pennsylvania**, awarded ARPA grants to [49 nonprofits](#) for programs and services such as GED programming and expanding nursing teams to offer maternity and reproductive health services.
- In **Oklahoma**, [Cleveland County](#) Commissioners awarded \$500,000 to a nonprofit outpatient treatment center to expand its clinical and mental health services for people facing addiction and mental health challenges.

### Tracking ARPA Spending

- **Nationwide:** [ARPA Spending, National Council of Nonprofits](#), updated regularly.
  - **State:** [ARPA State Fiscal Recovery Fund Allocations](#), National Conference of State Legislatures, updated Sep. 2, 2022.
  - **Local:** [Local Government ARPA Investment Tracker](#), Brookings Institute, updated regularly.
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**UPDATE**



# Nonprofit Workforce Shortages Crisis

The networks of the National Council of Nonprofits continue to track the shortage of nonprofit employees and volunteers and seek solutions to the resulting multiple crises fueled partly by rising demand for services. Learn more at [Nonprofit Workforce Shortages: A Crisis That Affects Everyone](#).

## **Worth Quoting**

“About half [of nonprofits responding to a recent survey] said they were at current capacity, unable to meet the full demand of public needs that come through their door, meaning they don't have enough staff currently or they don't have enough scale to meet the full demand on their services. ... [W]e really need to figure out ways that we can help our nonprofits and our state and our local community scale up, whether that's through hiring more program staff to meet those needs, such as providing rental assistance or case management services and really help them meet the full, full demand.”

— Kevin Bailey, CEO of the **Idaho Nonprofit Center**, quoted in [About half of Idaho nonprofits say inflation is keeping them from meeting their community's needs](#), George Prentice, *Boise State Public Radio*, Oct. 28, 2022.

## **Worth Reading**

[The Civil Beat Editorial Board Interview: Leaders Of Hawaii Community-Based Organizations](#), *Civil Beat* Editorial Board, Oct. 23, 2022, including observations by Lisa Maruyama, CEO of the **Hawai`i Alliance of Nonprofit Organizations**, on topics ranging from the nonprofit workforce shortage to federal funds coming to the state and the need for government grants/contracting reforms.

## **Worth Watching**

[Where are the Workers? Recruitment and Retention in a Time of Labor Shortage](#) (51:13), **Montana Nonprofit Association** Town Hall webinar, Oct. 19, 2022.

## **Worth Listening**

[Explaining the nonprofit workforce shortage and how it's being addressed](#)

(13:42), Delaware Public Media, Oct. 14, 2022, featuring an interview with Sheila Bravo, President and CEO of the **Delaware Alliance for Nonprofit Advancement**, who explains the nonprofit workforce shortage and potential solutions.

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## ***Trend Spotting:***

### **Nonprofit Hospital Community Benefits**

A growing number of states are reconsidering rules or oversight of nonprofit hospitals.

- In **Montana**, lawmakers are looking at [setting standards](#) for nonprofit hospitals to justify their tax exemptions and increase oversight following a [state audit](#). The [legislative proposal](#) would authorize the Department of Public Health and Human Services to develop standards of care and community benefit spending, as well as require annual reports.
  - **Oregon's** Service Employees International Union Local 49 [published a report](#) that reviewed the compliance by nonprofit hospitals with a 2019 law requiring hospitals to offer a minimum level of charity care. The union report concluded that there are “significant issues with health systems’ adherence to the law.”
  - On October 25, the **North Carolina** State Treasurer released a [report on Medicare finances](#) at that state’s nonprofit hospitals, signaling proposals that include their elimination of state and local tax exemption. The **North Carolina Center for Nonprofits** [raised concerns](#) that the report overlooks the nonprofit workforce shortage that leaves hospitals with fewer staff to meet demand for services, that the state opts out of Medicaid expansion, and that nonprofit hospitals contribute [significant tax revenue](#) to the state.
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### **Numbers in the News**

**132**

The number of statewide ballot measures in 37 states that will be decided on Nov. 8. Louisiana voters will vote on three ballot measures on Dec. 10.

**Source:** [2022 ballot measures](#), Ballotpedia, updated. See also, [2022 Ballot Measures](#), National Council of Nonprofits, Oct. 3, 2022.

## 13.1%

The increased cost of Halloween candy this year as compared to last, marking the largest yearly jump in candy prices that the Consumer Price Index has ever recorded.

**Source:** [The cost of candy is up a scary 13% just in time for Halloween](#), Becky Sullivan, *NPR*, Oct. 16, 2022.

## Is Your State one of ...

[The 9 state legislatures at play in the midterm elections](#), Reid Wilson, *Pluribus News*, Oct. 27, 2022

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## November is

[Native American Heritage Month](#)

*Other Key Dates*

- **Daylight Saving Time** ends Nov. 6
  - **Veterans Day** is Nov. 11
  - **National Philanthropy Day** is Nov. 15
  - **Thanksgiving** is Nov. 24
  - **Giving Tuesday** is Nov. 29
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## Upcoming Events

- Nov. 2-3, [Conference for North Carolina's Nonprofits](#), North Carolina Center for Nonprofits
- Nov. 8, [2022 Conference for Louisiana's Nonprofits](#), Louisiana Alliance for Nonprofits
- Nov. 10, [Fall Policymaker Roundtable](#), Massachusetts Nonprofit Network

- Nov. 10, [Nonprofit Summit of the Midlands](#), Nonprofit Association of the Midlands (Nebraska)

## Advocacy in Action

### **Passing a Law Is the Beginning, Not the End, of Advocacy**

What's a great law that's not implemented? A waste of time. Follow-through isn't just important; it's essential if the time and effort dedicated to passing the law are to be redeemed. We share two examples, both related to the American Rescue Plan Act (ARPA) enacted by Congress in March 2021.

[Continue reading "Passing a Law Is the Beginning, Not the End of Advocacy"](#)