



Serving Nonprofits. Strengthening West Virginia.

April 16, 2020

Dear Senators Manchin and Capito, and Representatives McKinley, Mooney, and Miller,

Like any other parts of our economy, West Virginia's nonprofit sector – which provides 12.7% of private sector jobs in our state – continues to struggle in the face of the COVID-19 pandemic. The CARES Act includes significant relief for charitable organizations by including nonprofits in the emergency loan programs, extending unemployment benefits to many nonprofit employees, and providing a small tax incentive for charitable giving. Nonprofits are appreciative of this relief.

During the past three weeks, the West Virginia Nonprofit Association and our partners at the national level have heard from many nonprofits about several modifications to provisions in the CARES Act that will help nonprofits recover from the economic challenges stemming from the COVID-19 pandemic. We fully support these recommendations, and we seek your assistance in ensuring that they are included in the fourth COVID-19 stimulus bill that Congress passes. Specifically, nonprofits need the following four modifications to the CARES Act:

1. **Expand access to credit.** Expanding nonprofits' access to credit to provide for immediate financial relief by expanding nonprofit eligibility for the Paycheck Protection Program (PPP) and by establishing a dedicated funding stream for PPP loans to nonprofit organizations.
2. **Bolster charitable giving incentives.** Strengthening temporary above-the-line charitable deduction from the CARES Act by allowing taxpayers to use it on the 2019 taxes, significantly increasing the \$300 cap, and extending it beyond 2020.
3. **Protect self-insured nonprofits.** Holding harmless self-insured nonprofits by providing funding to cover 100% of the costs of these organizations' unemployment claims. Without this change, many nonprofits that provide health care, food assistance, affordable housing, childcare, and other critical services will have to end or curtail services later this year.
4. **Support nonprofits providing essential services during the crisis.** Increase emergency funding so that nonprofits can work with state and local governments to provide essential services to vulnerable families and frontline responders to the COVID-19 crisis.

Thank you for your continued leadership during this crisis. The CARES Act was an important first step in helping nonprofits recover from the COVID-19 crisis. We hope you and your colleagues in Congress can make these important modifications to help nonprofits continue to provide essential services in our communities. Please feel free to reach out to me with questions on any of our recommendations.

Sincerely,

A handwritten signature in black ink that reads "Tasha Anderson". The script is fluid and cursive, with the first name "Tasha" and last name "Anderson" clearly legible.

Tasha Anderson, PhD
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