

United States Senate  
WASHINGTON, DC 20510

May 7, 2020

The Honorable Mitch McConnell  
Majority Leader  
United States Senate  
The Capitol, S-230  
Washington, D.C. 20510

The Honorable Charles Schumer  
Minority Leader  
United States Senate  
The Capitol, S-221  
Washington, D.C. 20510

Dear Leader McConnell and Leader Schumer:

Charitable nonprofits are significant employers ready to serve. The 12 million people working for America's charities are the backbone of our communities: the food banks, shelters, domestic violence services, houses of worship, early care and education centers, after-school facilities, and more that are being called on to feed, house and care for people whose lives have been disrupted by sickness, closures, and job loss. Cities and states are relying on nonprofits to help mitigate the impact of the pandemic. We will continue to rely on the experience, expertise and ingenuity of the sector during future recovery efforts. As we work to build on the CARES Act in the next relief package, we cannot overlook the needs of these community-based institutions and must ensure that charitable nonprofits are fully supported in their service on the front lines of responding to the COVID-19 crisis.

Specifically, we urge you to include the following clarifications and provisions in the next relief package:

1. **Expand Nonprofit Access to Relief and Support**: Expand the eligibility for nonprofits to participate in the Paycheck Protection Program by modifying the current 500-employee cap or by other means. Adjust Economic Stabilization Fund or other mechanisms to implement programs to support nonprofit employers with between 500 and 10,000 employees. Provide clear guidance and maximum flexibility to private lenders to prioritize processing the applications of charitable nonprofits.
2. **Increase Unemployment Insurance Reimbursement**: Treat self-funded nonprofits fairly by increasing the federal unemployment insurance reimbursement for self-funded nonprofits to 100% of costs. As currently written Section 2103 of the CARES Act will subject nonprofits throughout the country to crippling payments to their state unemployment systems later this year, while other employers will likely experience little or no additional costs resulting from mass COVID-19-related layoffs. The impacts will be real. States will be greatly challenged to distinguish among employers in an already overburdened system due to the unprecedented surge in new applicants. Many nonprofits will be hit with a bill for reimbursement to states at a time when they will be in the highest demand for providing services. This could actually inhibit nonprofits' ability to perform.

3. **Strengthen Charitable Giving Incentives:** Encourage donations to the work of charitable organizations in their communities by enabling taxpayers making donations on and after March 13 (date of national emergency declaration) and before July 16 to claim the deductions on their 2019 tax filings. This retroactive application should apply to itemized and above-the-line deductions during this critical period to encourage an influx of donations when these nonprofits need them most. Also, enhance the Above-the-Line Deduction in the CARES Act by increasing the \$300/person cap and extending the effective date of the incentive.

On behalf of the nonprofit charities in each of our districts providing critical services to our constituents, we appreciate your attention to this request and believe that the inclusion of these provisions will directly help charitable nonprofits respond to the fallout from this pandemic and will continue to serve our communities in the aftermath. We appreciate your consideration and attention to this request.

Sincerely,



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JAMES LANKFORD  
United States Senator



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THOM TILLIS  
United States Senator



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MARTHA MCSALLY  
United States Senator



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JOHN HOEVEN  
United States Senator



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KEVIN CRAMER  
United States Senator



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ANGUS S. KING, JR.  
United States Senator



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CHRISTOPHER A. COONS



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RICHARD BLUMENTHAL  
United States Senator



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GARY C. PETERS  
United States Senator



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KAMALA D. HARRIS  
United States Senator



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JOHN BOOZMAN  
United States Senator



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KELLY LOEFFLER  
United States Senator



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DAN SULLIVAN  
United States Senator



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CORY GARDNER  
United States Senator

/s/ **Tim Scott**

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TIM SCOTT  
United States Senator



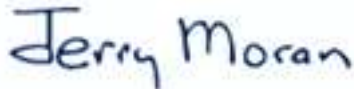
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M. MICHAEL ROUNDS  
United States Senator

/s/ **Richard Burr**

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RICHARD BURR  
United States Senator



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JERRY MORAN  
United States Senator



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CINDY HYDE-SMITH  
United States Senator



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TINA SMITH  
United States Senator



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KYRSTEN SINEMA  
United States Senator



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CORY A. BOOKER  
United States Senator



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AMY KLOBUCHAR  
United States Senator



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TIM KAINE  
United States Senator



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TOM UDALL  
United States Senator



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BRIAN SCHATZ  
United States Senator

/s/ **Martin Heinrich**

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MARTIN HEINRICH  
United States Senator



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JEFFREY A. MERKLEY  
United States Senator

*Steve Daines*

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STEVE DAINES  
United States Senator

*Jon Tester*

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JON TESTER  
United States Senator