

About CASE

- One of the largest global associations of educational institutions
- More than 3,600 colleges, universities, independent schools, and nonprofit organizations in 82 countries
- More than 90,000 advancement professionals at member institutions
- Led by volunteers with more than 4,800 advancement professionals serving as board members, speakers, authors, conference planners and more

Context

- Presidential Election Year
- Partisanship
- Divided Government
- COVID-19



What's Next – COVID Relief Legislation

- HEROES Act passes House on May 15, 2020
- Senate GOP putting together their own package
- Goal: Final package before August recess (Aug. 10)
- Flash points:
 - Payroll tax cut
 - Liability protection
 - Aid to state and local governments
 - Overall size of package (\$1 trillion vs. \$3 trillion)

CARES Act: Charitable Giving

- Temporary Universal Charitable Deduction through 2020
 - Expands charitable deduction to non-itemizers
 - \$300 cap
 - No gifts to donor-advised funds, supporting organizations
- Suspension of AGI limitations for cash gifts through 2020
 - No gifts to donor-advised funds, supporting organizations
- For corporate gifts, 10% limitation increases to 25% for 2020.

Universal Giving Pandemic Response Act (S. 4032, H.R. 7324)

- S. 4032 introduced by Sens. James Lankford (R-OK), Chris Coons (D-DE), Amy Klobuchar (D-MN), Mike Lee (R-UT), Tim Scott (R-SC), and Jeanne Shaheen (D-NH)
- House companion (H.R. 7324) introduced by Reps. Mark Walker (R-NC) and Chris Pappas (D-NH)
- If enacted, it would:
 - Raise the \$300 cap to over \$4,000 for individuals/\$8,000 for couples
 - Extend the availability of the deduction to the 2019 and 2020 tax year
 - Allow all taxpayers (itemizers and non-itemizers) making donations between December 31, 2019 and July 15, 2020 to claim those gifts on their 2019 tax filings

CASE Resources

- COVID-19 Resources
 - <https://www.case.org/covidresources>
- CASE Advocacy Network
 - <http://community.case.org>
- CASE Advocacy Resources
 - <https://www.case.org/resources/public-policy>

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