

Provisions in Federal COVID-19 Legislation Benefiting Nonprofit Organizations

Congress, so far, has enacted three pieces of legislation designed to provide funding or other support to fight coronavirus disease 2019 (COVID-19) or to support entities and workers that are adversely affected by the spread of COVID-19 or government responses to the spread of the virus. Some of the provisions included in the Families First Coronavirus Response Act or the CARES Act benefit nonprofit organizations. In some cases, the benefits are limited to organizations with fewer than a specified number of employees, organizations with a number of employees in a specified range, or specific types of nonprofit organizations, such as section 501(c)(3) organizations.

Benefits include, among others, payroll tax credits for providing sick and family medical leave, cash flow assistance loans that may be forgivable in certain circumstances, employee retention tax credits, delay of payment of employer payroll taxes, and emergency relief and emergency disaster loans. In some cases, the benefits are relatively small, while others may provide significant cash relief for eligible organizations. In addition, the CARES Act provides added incentives for both those who itemize charitable deductions and those who do not itemize charitable contributions in 2020.

To help nonprofit organizations navigate the complex assortment of benefits and ascertain what benefits may be available to them, we have put together a comprehensive table showing the provision or benefit, the eligibility requirements for nonprofit organizations and, where applicable, the consequences of accepting a benefit.

We will be updating the table as we learn more about some of the benefits. We can help your nonprofit organization determine which benefits you may be eligible for and help guide you through the process of seeking benefits.

[View the table](#)

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