



## Federal Public Policy Issues

### Charitable Giving

The Tax Cuts and Jobs Act doubled the standard deduction and altered the estate tax, which research projects will decrease charitable giving. It is estimated by the U.S. Congress Joint Economic Committee Democrats that the new law places approximately \$285 million in charitable giving at risk for our state. **To remedy this, please support the creation of a Universal Non-Itemizer Charitable Deduction by cosponsoring H.R. 5771, H.R. 3988, and S. 2123.**

### Johnson Amendment Repeal

The Johnson Amendment is the provision of the IRS tax code that mandates nonpartisanship among charitable organizations (including religious institutions). We support maintaining the Johnson Amendment so that nonprofit organizations can focus on their missions instead of partisan politics. **Please support maintaining the Johnson Amendment by opposing the effort to repeal or weaken it. One way is to oppose the policy rider at Section 112 of the FY 2019 Financial Services and General Government operations bill.**

### 2020 Census

The federal government is currently making preparations for the constitutionally required 2020 Census. **With nearly \$14 billion in federal funds at stake for Washington State, we are calling on Congress to do what it takes to ensure an accurate count in 2020. This means supporting the necessary funding for Census implementation and removing the proposed citizenship question.**

### Public Service Loan Forgiveness (PSLF)

Washington Nonprofits supports maintaining the Public Service Loan Forgiveness program, which many nonprofit employees use to manage their student debt. Quite simply, this federal program enables talented individuals to pursue nonprofit careers. The PROSPER Act (H.R. 4508) contains a provision that would end PSLF for future borrowers. **Please oppose this provision and as well as other proposals to limit or reduce the PSLF program.**

### UBI Tax on Employee Transit Benefits

A provision contained in the Tax Cuts and Jobs Act imposes an Unrelated Business Income Tax on the transportation benefits offered to nonprofit employees. We submitted comments to the IRS urging it to delay implementing Section 512 (a)(6) and (a)(7) of the Internal Revenue Code until clearer guidance is issued. **Please join us in requesting that the IRS delay implementing this new piece of the tax code.**

### Expansion of “Public Charge” Criteria for Immigrants

Under current regulations, immigrants seeking U.S. citizenship who use a specific set of public support programs are deemed a “public charge.” This is a negative classification that typically leads to a denial of their citizenship request as well as possible deportation. The Trump Administration signaled its intent to expand the list of services to include many programs and services that are administered by nonprofit organizations. The effect of such a change is that many immigrants will cease to use those programs because they are fearful of being deemed a “public charge.” Our members have reported to us that the speculation alone has caused a drop in participation among immigrant communities in certain programs. **Please oppose the Trump Administration’s forthcoming regulations to expand the “public charge” criteria.**