

**POLICY BRIEF**

# **ERLC Working to Encourage Charitable Giving to Churches, Non-Profits during the Coronavirus Crisis**

Universal Charitable Deduction for Nonprofits Impacted by COVID-19

**BY POLICY STAFF**

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On Thursday, March 19, Russell Moore, president of the Ethics and Religious Liberty Commission of the Southern Baptist Convention, sent the following letter to Congressional leadership on the growing need to support the charitable sector during the coronavirus crisis.

In the letter, Moore expresses concern for the impact of COVID-19 pandemic on the nonprofit organizations that serve the most vulnerable of our society, and our churches and houses of worship, which provide hope and community to people who are hurting and searching for meaning in this difficult season.

The ERLC is calling for bold action on behalf of these organizations that make our communities thrive. We are calling for a two-year Universal Charitable Deduction (UCD) to encourage giving to charities to mitigate the economic impacts of the COVID-19 pandemic.

A two-year UCD (above-the-line deduction) would provide a much-needed tax incentive for all Americans to make generous contributions to the charitable sector during this time of economic crisis. Without dramatic action, many nonprofits and houses of worship will be forced to close their doors. This will ultimately impact our nation's poorest and most vulnerable, who are served by our charities and nonprofits.

The CARES Act includes an above-the-line deduction, but it is capped at \$300. This level of stimulus does not scratch the surface for what charities, nonprofits, and houses of worship need during this time of crisis.

We are calling for a two-year, fully Universal Charitable Deduction—with no cap—to propel American generosity towards the charities, nonprofits, and houses of worship that make our communities strong and care for the nation's most vulnerable

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