

A Bridge to Sustainability & Recovery for Nonprofits

- Investment in JOBS – KY's 3rd Largest Industry, Employing 10% of the State's Workforce
- Strengthens KY's Communities & Quality of Life, Including Services for the Most Vulnerable
- Supports More Kentuckians Returning to Work

A Bridge to Sustainability & Recovery for Nonprofits

1. Address Nonprofit Workforce Crisis

2. Establish Nonprofit Sustainability & Recovery Fund

3. Enhance Tax Incentives to Increase Charitable Giving

Establish Nonprofit Sustainability & Recovery Fund

- \$150 million fund from American Rescue Plan Act – 6% of Kentucky's funds – allocated to a grant program for charitable nonprofits
- Grants of \$25,000 - \$750,000 available
- Eligibility as provided for by ARPA:
 - Experienced a loss of income caused by broad-based economic damage wrought by the pandemic, or
 - Incurred or will incur expenses in direct response to the coronavirus public health emergency

Enhance Tax Incentives to Increase Charitable Giving

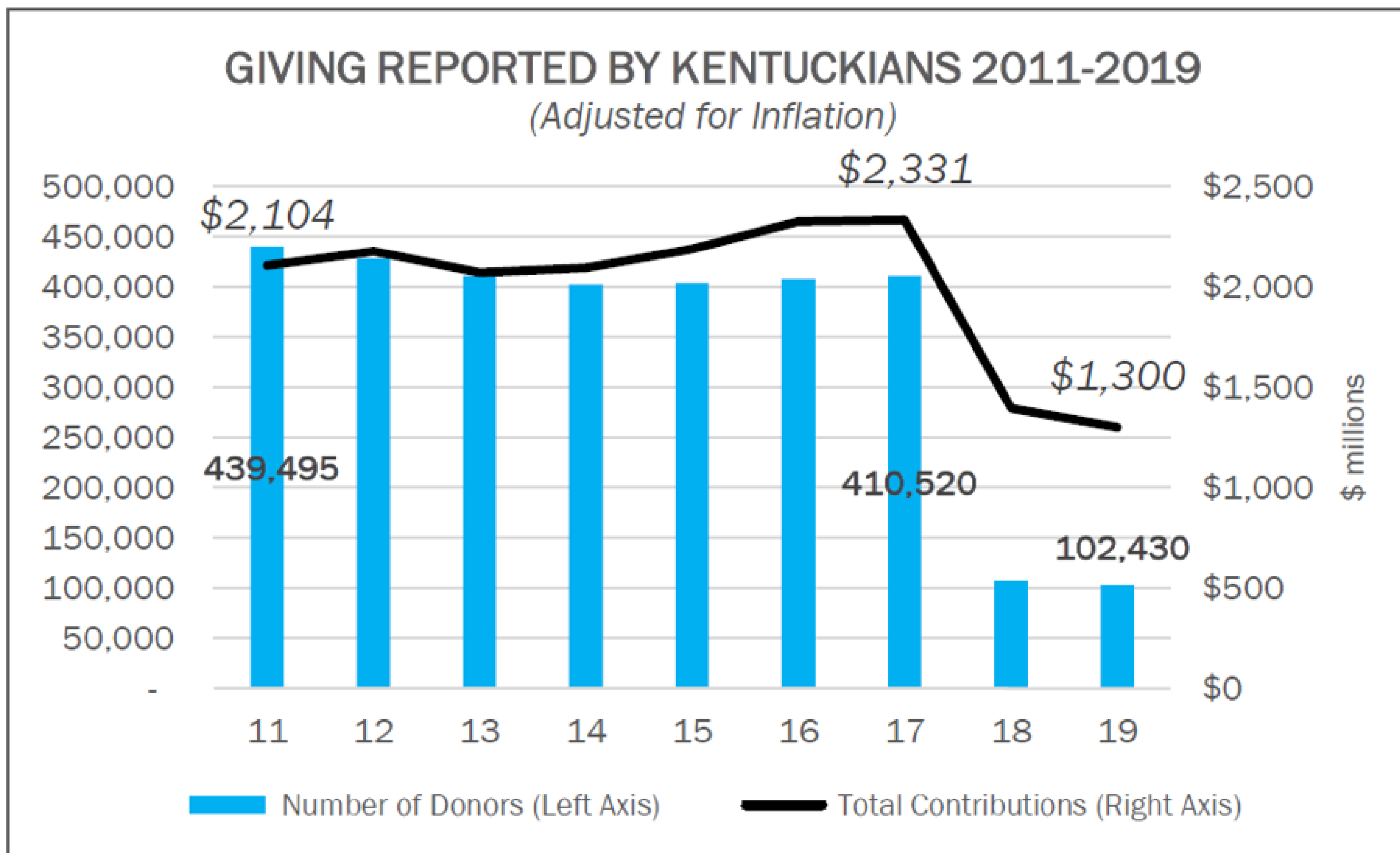
- Charitable donations are essential sources of revenue for a large number of nonprofits – some relying on donations as 100% of their revenue.
- Charitable donations also serve as an important driver and measurement of community engagement – people who donate to charity are more likely to volunteer and engage in advocacy and community issues.
- Charitable giving tax incentives encourage more and larger gifts to charity.

Enhance Tax Incentives to Increase Charitable Giving

KENTUCKY NONPROFITS HIT HARD BY THE TAX CUTS & JOBS ACT OF 2017:

- As a result of doubling the standard deduction via the Tax Cuts and Jobs Act of 2017, the number of Kentuckians itemizing their tax deductions decreased from 513,000 Kentuckians in 2017 to only 122,140 in 2019 - a 76% decrease in the number of Kentuckians itemizing their deductions.
 - Good for simplification of tax filing
 - Not so good for incentivizing charitable giving/investments in nonprofits and communities
- Kentucky had the third greatest decline in charitable giving in the nation – behind Wisconsin & Iowa.
- Contributions in Kentucky dropped by 44% – the second largest drop in the nation, behind only West Virginia.

Enhance Tax Incentives to Increase Charitable Giving



Enhance Tax Incentives to Increase Charitable Giving

CHARITABLE GIVING TRENDS = TROUBLE FOR KY NONPROFITS

- While some data show the total dollar amount of charitable giving has increased over time, the number of donors has consistently decreased.
- The average annual gift to charity has increased, but this is skewed by “megagifts” made by itemizers to hospitals, colleges/universities, etc.
- The majority of charitable nonprofits are smaller, with annual budgets of less than \$500,000 – they rely on the generosity of \$25, \$50, \$100, \$500 donors.
- Data from two of Kentucky's online giving events, Kentucky Gives Day and Give for Good Louisville, mirror state and national giving trends of a decreased number of donors.

3. Enhance Tax Incentives to Increase Charitable Giving

IN KENTUCKY (2019)

- \$1.3 billion total charitable giving
 - a 44% decrease from 2017
 - a 75% drop in reporting donors

Enhance Tax Incentives to Increase Charitable Giving

INCENTIVIZING CHARITABLE GIVING IS GOOD FOR KENTUCKY:

- Kentucky is a state of modest wealth, and the pool of folks with considerable wealth is small. But within that pool, 84% who itemize their deductions also claim a charitable giving tax deduction. There is an active and generous culture of giving - let's incentivize these investments in KY!
- Kentucky households with lower adjusted gross incomes (AGI) donate a larger percentage of their income to charity than their higher AGI neighbors - let's incentive giving by all Kentuckians who are able!
- The commonwealth has an opportunity to encourage growth in charitable giving that benefit Kentuckians and communities - let's make charitable giving tax incentivizes more fair and accessible for all Kentuckians to invest in the work of charitable nonprofits!

Enhance Tax Incentives to Increase Charitable Giving

THE OPPORTUNITY:

An above-the line charitable giving tax incentive or tax credit will encourage private philanthropic dollars to invest in:

- Kentuckians and Kentucky communities
- quality of life that attracts and retains businesses
- and services that ensure active workforce participation

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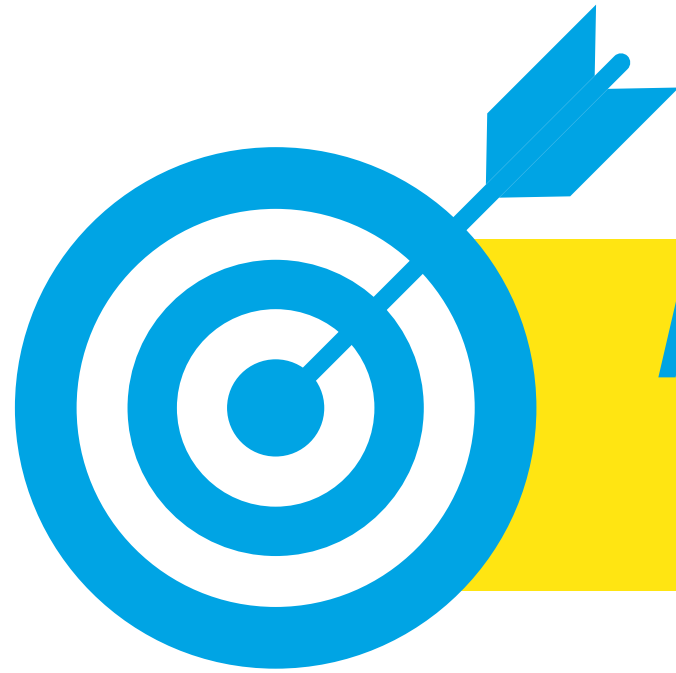
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A Bridge to Sustainability & Recovery for Nonprofits



A strong nonprofit sector is essential to a full economic recovery in Kentucky.

ACTION STEPS

1. Call/Email Legislators

800-372-7181

Please support a bridge to sustainability and recovery for **our organization** and nonprofits across Kentucky by establishing a \$150 million Nonprofit Sustainability & Recovery Fund with ARPA funds and enhancing charitable giving tax incentives to encourage more and larger gifts to Kentucky charities.

ACTION STEPS

2. Share this message with at least 5 other colleagues and ask them to do the same.
3. Forward this message to board members and ask them to do the same.
4. Amplify this message on social media
5. Stay tuned for additional guidance as discussions continue in Frankfort.

NEW More Than Charity Report



151,308

jobs at nonprofits



\$8.5 billion

in annual wages



\$26 billion

in expenditures
benefiting KY's economy



A Major Employer

3,895

registered 501(c)(3) KY nonprofits with paid employees

1 in 10

private sector KY jobs are at nonprofits



3rd

largest private sector employer

Small But Mighty

74%

of nonprofits have annual budgets of less than \$500,000

82%

of nonprofits have annual budgets of less than \$1 million

Year-End Report on the Health of KY's Nonprofit Sector

Increased Demand for Services Means Increased Costs

71%

of responding nonprofits are currently seeing an increased need for services and/or an increase in clients



48,385

Additional Kentuckians currently in need of services due to COVID-19

\$15 million

Total increased expenses to date due to COVID-19

Over 17% of these organizations are NOT confident that they can meet the increased demand. Some of their greatest concerns are decreases in FUNDING, STAFFING, and VOLUNTEERS.



Decreased Revenue Means Fewer Kentuckians Served

\$61 million

Total lost revenue to date due to COVID-19 (average 28% of total pre-pandemic annual revenue for those affected)



42%

of responding nonprofits have had to reduce services offered and/or the number of clients served

Financial Pressures, Uncertainty Threaten Operations

Top 3 reported causes of financial challenges:
Costs related to pandemic guidelines, including PPE supplies - 67%
Canceled fundraising events and associated costs - 51%
Reduction in individual gifts/donations - 31%

Nonprofit Pandemic and Workforce Shortage Relief

Generating Resources to Meet the Needs of Relief and Recovery

Nonprofits are calling on Congress and the Administration to restore and expand the universal charitable (non-itemizer) deduction, and extend the 100% AGI cap on individual donations and the 25% income tax cap on corporate donations through the end of the year.

Addressing Critical Staffing Shortages

Solutions include extending and improving the Employee Retention Tax Credit, investing significantly in high-quality, affordable, and available child care options, enacting the WORK NOW Act nonprofit grants and jobs program, and making essential reforms to the Public Service Loan Forgiveness program to make it more accessible for nonprofit employees.

Promoting the Return of Volunteers

Nonprofits are seeking capacity building grants to assist in volunteer generation and management and relief for volunteer drivers.

TAKE ACTION

1. Pandemic and Workforce Shortage Relief for Charitable Nonprofits Letter

- **Read the Letter**
- **Sign onto the Letter**
- **Share the Letter with your networks and encourage colleague organizations to sign on as well.**


2. Contact your Representative and Senators

- **Email your two Senators and Representative, sending them the new Nonprofit Community Letter.**
- **Tweet your Senators and Representative**

2022 Kentucky Nonprofit Compensation Survey

YOU ASKED AND WE LISTENED!

KNN is partnering with Associations TRENDS to help Kentucky nonprofits better understand how to best compensate their employees.

A green rectangular banner with white text and logos. The text reads "2022 Kentucky Nonprofit Compensation Survey" and "Participate today!". It features the Kentucky Nonprofit Network logo (a circle with colored dots) and the Association TRENDS logo (a blue circle with "AT" and the text "Association TRENDS").

2022
**Kentucky Nonprofit
Compensation
Survey**

Participate
today!

**KENTUCKY
NONPROFIT
NETWORK**

AT Association TRENDS™

2022 Kentucky Nonprofit Compensation Survey

WHY IS THIS IMPORTANT?

- 1) Fair and equitable pay is important for the health and wellbeing of the sector and our communities.
- 2) Many nonprofits are struggling to recruit, hire, and retain employees. This survey will help shed light on current compensation trends and provide info to help KY nonprofits be competitive employers of choice.
- 3) The data from this report will help educate funders on fair and competitive compensation for positions, especially positions that your organization is not currently being reimbursed for in full.
- 4) Nonprofits are asked about compensation policies on their annual tax Form 990. Setting fair and competitive executive compensation levels is an important board function.

2022 Kentucky Nonprofit Compensation Survey

COST:

- Participation is free and open to any nonprofit.
- KNN members who complete the survey receive a FREE KY-specific final report.
- Discounted KY-specific reports are available for KNN members who do not complete the survey and potential KNN members competing the survey. (Full report price is \$150; discounted price is \$75)
- *Note that a minimum of 100 survey responses is required to generate a KY-specific report, so it's important that we hear from YOUR NONPROFIT! All survey respondents can access the national report at a 50% discount.

If your organization is not yet a KNN member, join today and participate in the survey to receive a free copy of the Kentucky report.

2022 Kentucky Nonprofit Compensation Survey

DATES:

- The survey will close on April 1, 2022.
- The report (available with 100+ responses) will be available in May 2022.

2022 Kentucky Nonprofit Compensation Survey

WE NEED TO HEAR FROM YOU!

To participate, go to
[www.associationtrends.com/Salary-survey-
registration.aspx](http://www.associationtrends.com/Salary-survey-registration.aspx)

2022
Kentucky Nonprofit
Compensation
Survey

Participate
today!



AT Association TRENDS™

KY GIVES DAY ~ #KYGIVES22 ~ TUESDAY, MAY 10

WHEN AND WHAT IS KY GIVES DAY?

TUESDAY, MAY 10

- #KYGives22 is an opportunity for Kentuckians (near and far) to come together to make donations to Kentucky charities in an effort to raise as much money as possible in 24 hours. Supporters will search for participating nonprofits on a single website, and simply click to donate.
- #KYGives22 is an initiative of KNN. In nine years, the event has raised over \$3.5 million through 27,000 donations in partnership with over 1,000 nonprofits.
- This year, KY Gives Day celebrates ten years of bringing Kentuckians together for a powerful day of giving!

The logo for KY Gives Day features the text "kygivesday" in a lowercase, rounded, sans-serif font. The letters are colored in a gradient: "ky" is blue, "gi" is green, "ve" is purple, "s" is green, and "day" is blue. A small purple heart is positioned between the "i" and "v" in "gives".

KY GIVES DAY ~ #KYGIVES22 ~ TUESDAY, MAY 10

HOW CAN MY NONPROFIT PARTICIPATE?

- Registration is open to any 501(c)(3) nonprofit operating in Kentucky and is FREE to current members of Kentucky Nonprofit Network (membership must be up-to-date on 5/10/2022).
- If you are not yet a member of KNN, we encourage you to join at www.kynonprofits.org/join. If you have any questions about becoming a member of Kentucky Nonprofit Network, please email emailus@kynonprofits.org.
- If you are not a current member of KNN and are not interested in making the sector's collective voice stronger by joining the state association of nonprofits, you may still participate by paying a one-time \$350 Kentucky Gives Day registration fee.



KY GIVES DAY ~ #KYGIVES22 ~ TUESDAY, MAY 10

WHEN DOES NONPROFIT REGISTRATION OPEN?

NONPROFIT REGISTRATION OPENS ON MARCH 1!

In the meantime, you should go ahead and ensure your organization has completed its annual charitable solicitation registration with the KY Office of the Attorney General and shows up on the list.

If you do not show up on the Attorney General's list, take steps to comply ASAP.



#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

WHAT IS STATE CHARITABLE SOLICITATION REGISTRATION AND WHY IS IT IMPORTANT?

Kentucky and most states have charitable solicitation laws to protect consumers. Registration varies by state. If you are soliciting funds in Kentucky, annual registration is required by Kentucky law. If you are actively raising funds in other states (and the definition of “actively raising funds” varies by state), you may also need to register in those states or modify your solicitation strategy in those states. Maintaining the public’s trust is important for the nonprofit sector.

Fundraising registration is a simple process, it’s free, and again - it’s the law.

To participate in Kentucky Gives Day, all nonprofits must be registered with the Kentucky Office of the Attorney General and appear on this list by April 18, 2022 (firm deadline).



#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

HOW CAN I FIND OUT IF MY ORGANIZATION IS ON THE LIST AND ADD IT IF NOT?

Locate your organization's name on the list of Current Nonprofit Entities Filing IRS Tax Form 990 with the Attorney General (<https://ag.ky.gov/Resources/Consumer-Resources/charity/Documents/charity.pdf>).

Remember - this is an annual registration. If you have appeared on the list in the past but are no longer on the list, you need to register again.

If you do not see your organization listed or have questions, visit this link for information on how to register:
<https://ag.ky.gov/Resources/Consumer-Resources/charity/Pages/registration.aspx>

Visit www.kynonprofits.org/learn/fundraisingregistration for more information on charitable solicitation registration, including a one-page guide: Does Your Nonprofit Need to Register?



#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

IF I AM NOT ON THE LIST, WHEN SHOULD I REGISTER?

IF YOU ARE NOT ON THIS LIST, WE URGE YOU TO ACT QUICKLY. Charitable solicitation registration is handled via mail, and there can be delays. Allow plenty of time for your registration information to be mailed/delivered to the KY Office of the Attorney General (if you are nearing the deadline, you may even consider sending it by overnight or 2-day mail), and then to be processed/added to the list. The list is updated every Monday.

Nonprofits who are not on the list (confirmed as registered with the Kentucky Office of the Attorney General to legally raise funds in Kentucky) by April 18, 2022 will be deemed ineligible to participate in Kentucky Gives Day.



#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

HOW DO I SHOW PROOF OF MY ANNUAL CHARITABLE SOLICITATION REGISTRATIONS?

When registering for KY Gives Day, you'll simply open the list online, scroll to the page with your organization's name/DBA, take a screenshot, save it as a PDF, and upload the PDF when prompted on the KY Gives Day registration form.

If you've already submitted your KY Gives Day registration form, you may email the PDF to laura@kynonprofits.org.



#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

Go to <https://ag.ky.gov/Resources/Consumer-Resources/charity/Documents/charity.pdf>

CH_Web_Registered

ag.ky.gov/Resources/Consumer-Resources/charity/Documents/charity.pdf

CH_Web_Registered

Current Non-Profit Entities Filing IRS Tax Form 990 with the Attorney General

Updated: 2/7/2022

ID	Name	DBA	Contributions	Revenue	Yr Last Filed	Address 1	Address 2	City	State	Zip
12505	Accuracy In Media, Inc.		\$1,724,143.00	\$2,100,962.00	2020	1717 K Street NW, Suite 900		Washington	DC	20006
13863	Aceing Autism, Inc.		\$1,102,697.00	\$1,150,399.00	2020	2001 S. Barrington Ave.		Los Angeles	CA	90025
4400	Acenda, Inc. fka Acenda Integrated Health fka Robin's Nest		\$38,874,215.00	\$48,619,140.00	2020	42 South Delsea Drive		Glassboro	NJ	08028
11180	ACFE Foundation		\$175,142.00	\$199,627.00	2020	716 West Avenue	222 3rd St.SE Suite 600, Cedar Rapids, IA 52401	Austin	TX	78701
13394	ACOEL Foundation		\$0.00	\$0.00	2020	1730 M Street NW		Washington	DC	20036
9660	ACOG Foundation		\$3,360,125.00	\$4,640,041.00	2020	409 12th St., SW		Washington	DC	20024-2188
12682	ACSI Children Education Fund, Inc.		\$6,697,570.00	\$6,697,570.00	2019	731 Chapel Hills Drive		Colorado Springs	CO	80920
10987	ActBlue Charities		\$7,035,665.00	\$231,233,475.00	2020	366 Summer Street		Somerville	MA	02144
11075	ActBlue Civics, Inc.		\$4,676,498.00	\$187,908,307.00	2020	366 Summer St.		Somerville	MA	02144
10795	Action Institute For The Study of Religion and Liberty		\$8,177,879.00	\$8,804,881.00	2020	98 E Fulton St., Ste. 101		Grand Rapids	MI	49503
1869	Action on Smoking and Health		\$585,686.00	\$782,975.00	2020	1250 Connecticut Ave, 7th Floor	Suite 200	Washington	DC	20036
9027	Action without Borders, Inc.		\$302,000.00	\$5,041,081.00	2020	302 Fifth Ave	11th Floor	New York	NY	10001
6982	Actionaid International USA		\$4,451,430.00	\$4,453,185.00	2020	1220 L Street NW, Suite 725		Washington	DC	20005
13	Actors Theatre of Louisville, Inc.		\$3,152,930.00	\$7,022,129.00	2019	316 West Main Street		Louisville	KY	40202
13490	ACVO Vision for Animals Foundation, Inc.		\$78,844.00	\$140,638.00	2020	302 Pearl Street, Suite 108	(Natasha Kay-Hazou, 1949 Palomar Oaks Way, Ste 300	Providence	RI	02907
4659	ADA Foundation		\$417,783.00	\$1,183,675.00	2020	211 East Chicago Avenue		Chicago	IL	60611-2637
11594	Adaptive Training Foundation		\$1,374,359.00	\$1,499,741.00	2020	4125 Old Denton Rd		Carrollton	TX	75010
9162	Adara Development (USA)		\$522,236.00	\$745,177.00	2020	300 Admiral Way	Suite 106	Edmonds	WA	98020
15174	Addie and Baylor Kirchgessner Foundation Inc		\$0.00	\$0.00	2020	9403 Summer Wynde Court		Louisville	KY	4027
14486	Adira Foundation		\$42,420.00	\$43,222.00	2020	7330 Staples Mill Road	#288	Ri		
15039	Adirondack Center For Loon Conservation		\$245,681.00	\$312,463.00	2020	Po Box 195		Ri		
11123	Adirondack Land Trust, Inc.		\$1,647,750.00	\$1,856,017.00	2019	PO Box 130	2861 NYS Route 73	Kr		
10949	Adjutant General Corps Regimental Society - Gold Vault Chapter		\$2,531.00	\$65,599.00	2019	PO Box 160		Fc		
4272	Admiral Nimitz Foundation		\$3,697,609.00	\$5,583,614.00	2020	328 E. Main Street		Fredericksburg	TX	78624

Search for and scroll to the page with your organization's name/DBA.

Use your mouse to highlight your organization's name.

Take a screenshot, save it as a PDF, and upload the PDF to your KY Gives Day registration form.

If you have already submitted your KY Gives Day registration form, email the PDF to laura@kynonprofits.org

#KYGIVES22 - CHARITABLE SOLICITATION REGISTRATION

HOW DO I SHOW PROOF OF MY ANNUAL CHARITABLE SOLICITATION REGISTRATIONS?

Note: Being a registered 501(c)(3) with the KY Secretary of State is NOT the same process as lawfully complying each year with state requirements to register funds with the KY Office of the Attorney General.

Do NOT upload proof of your Secretary of State registration or any other document other than the screenshot showing your organization's name on this list.



#KYGIVES22 - IMPORTANT DATES

NONPROFIT REGISTRATION OPEN

TUESDAY, MARCH 1 - TUESDAY, APRIL 19

WEBINAR: GETTING READY FOR KY GIVES DAY

THURSDAY, MARCH 3 @ 10:30AM ET

MUST SHOW UP ON ATTORNEY GENERAL'S LIST

MONDAY, APRIL 18

KENTUCKY GIVES DAY!

TUESDAY, MAY 10

