



In March 2020, Congress passed an economic relief package known as the Coronavirus Aid, Relief, and Economic Security (CARES) Act. [According to the U.S. Department of the Treasury](#), “The CARES Act provides *fast and direct* economic assistance for American workers, families, and small businesses, and preserve jobs for our American industries.”

Of the many provisions of the CARES Act, there are two specific items that incentivize individuals to increase their charitable giving to nonprofit endeavors such as those supported by ECF grants. The Episcopal Community Foundation is able to offer its resources and grants through the generosity of Episcopalians who provide for people experiencing poverty and oppression through ECF’s [annual fund](#) and [legacy giving programs](#). The following information [provided by the Association of Fundraising Professionals](#) outlines how individuals can take advantage of these incentives:

- **Temporary Universal Charitable Deduction**—Taxpayers who do not itemize their deductions can take a one-time deduction of up to \$300 for gifts made to charitable organizations. The provision is intended only for the year 2020; however, in the text of the bill, it states taxable years “beginning in 2020 ...” and does not include a sunset date, thus it conceivably could extend beyond 2020. The deduction is **ONLY** for gifts of cash made in calendar year 2020 and does not cover other types of gifts or contributions made to donor-advised funds or private foundations.
- **Suspends the 60 percent adjusted gross income limitation for individuals’ charitable contributions for the year 2020.** In a typical year, individuals can only take a charitable deduction of up to 60 percent of their adjusted gross income, no matter how much they give. For 2020, there is no limit, making cash contributions fully deductible.

To show your support for those in need, [please consider a one-time or monthly donation to ECF!](#)



Dr. Lindsey E. Hardegree (she/her) is the Executive Director of the Episcopal Community Foundation for Middle and North Georgia and a member of the Cathedral of St. Philip in Atlanta. Lindsey has over 18 years of experience in the nonprofit sector and is a three-time Lay Deputy to the General Convention of The Episcopal Church (GC80, GC81, GC82). [Learn more about the ECF Staff](#)

SUPPORT ECF

Your one-time or monthly donation allows us to serve people experiencing poverty and oppression throughout our Diocese. [Make a donation at https://episcopalcommunityfoundation.org/donate/](https://episcopalcommunityfoundation.org/donate/)