

The Massachusetts Nonprofit Network (MNN) works to strengthen nonprofits and the communities they serve. In pursuit of those outcomes, MNN works with partners to advance collective goals including racial justice, opportunity for all, and inclusion. Nonprofits across Massachusetts, and the people they serve, have been profoundly impacted by the current crises in public health, racial justice, and economic opportunity. In this critical moment, nonprofit organizations and their services are essential as individuals and communities recover from those crises. Policies that support a healthy, robust nonprofit sector will contribute to a sustainable recovery and elevate the quality of life for all of the Commonwealth's residents.

Helping the People Served by Nonprofits

The first focus of nonprofits is the people they serve. Nonprofits serve people from all backgrounds, in every part of Massachusetts, who have an incredibly wide range of aspirations and challenges—in short, everyone. As an organization representing the entire nonprofit sector, MNN works to advance issues that cut across subsectors and affect people served by most or all of them. Specifically, MNN supports:

- **Supporting economic mobility and opportunity for all.** As the economic fallout from the pandemic continues, this includes the extension of individual unemployment benefits. It also includes ongoing efforts to reduce and eliminate cliff effects and expand the Earned Income Tax Credit (EITC). MNN supports improving this credit in order to boost the income of working households, expand access for working people, and help children succeed.
- **Promoting racial justice and diversity, equity, and inclusion** in the consideration of public policies. MNN will support inclusive policies that promote racial justice, allow immigrants and refugees to thrive, and ensure opportunity and quality of life for all of the Commonwealth's residents. As communities continue to respond to the COVID-19 pandemic, MNN will support policies that target resources to communities that have been disproportionately affected by the public health and economic crises.
- **Expanding nonpartisan efforts** to promote democracy, civic education, civic participation, and voting. Nonprofits know how important civic participation is to the people they serve and the communities in which they work. MNN will work with partner organizations to promote civic engagement by nonprofits, the people they serve, and everyone in the broader community.

Strengthening Nonprofits' Ability to Serve People and Communities

Nonprofits are a cornerstone of our communities. They provide a critical safety net and improve our quality of life. MNN is committed to strengthening nonprofits' ability to serve people and communities—service which is integral particularly in the wake of the COVID-19 pandemic. Specifically, MNN supports:

- **Supporting partnerships between government and the nonprofit sector** to improve the delivery and coordination of services. In pandemic response, this includes ensuring that nonprofits are eligible for federal and state relief. In addition, MNN will work with nonprofit and government leaders on partnership strategies—e.g. streamlining procedures, simplifying procurement policy, enhancing data sharing—that maximize the effectiveness of both sectors.

- **Improving state policies that affect nonprofits as employers**, including the Paid Family and Medical Leave law, unemployment insurance, employer liability, and employer requirements or assessments. MNN strives to raise the unique attributes of nonprofit employers in the policymaking process to ensure that administrative requirements do not unduly burden or hinder nonprofits' charitable missions.
- **Supporting a healthy, robust, and resilient nonprofit workforce**, including employee benefit programs—e.g. retirement (expanding access to the 401(k) CORE plan), healthcare, student loan reimbursement programs—as well as access to resources that nonprofits and their employees need to promote employee wellness, access affordable childcare options, and to maintain safe work spaces.
- **Encouraging volunteerism and supporting nonprofit fundraising efforts**, especially as nonprofits adapt to executing fundraising events, volunteer and donor engagement, and program delivery in a virtual world and a shifting revenue landscape. MNN supports policies that ensure that nonprofits are able to maximize online fundraising and build an adequate volunteer and donor base.
- **Streamlining reporting requirements for nonprofits**, including aligning requirements with the size of nonprofits and balancing requirements with shared goals around sector transparency, accountability, and the integrity of the nonprofit sector. MNN supports the elimination of duplicative requirements placed upon small nonprofits, including but not limited to improving state-level Form 990 filing requirements.

Ensuring Fair Tax Policy and Supporting Accountability

Nonprofit organizations serve the public interest and advance the common good. MNN is committed to preserving the tax-exempt status of nonprofits, expanding incentives to contribute, and supporting policies that promote transparency and accountability, preserving the public trust. Specifically, MNN supports:

- **Protecting the tax exempt status of nonprofits**, and educating decision-makers about the community benefits that nonprofits provide. The tax-exempt status is an important issue for all types of nonprofits, in every subsector and region across the Commonwealth. As state and local economies recover from the economic hardships caused by COVID-19, MNN opposes the imposition of involuntary payments or fees on tax-exempt organizations.
- **Supporting and increasing charitable giving**, including state and federal policies that incentivize individual giving, a key source of revenue for nonprofits of all sizes in every subsector. A new temporary federal universal charitable deduction was made available for donations up to \$300 that were made in 2020. MNN supports increasing this benefit significantly, and making it permanent. At the state-level, MNN supports the restoration of the state charitable tax deduction, scheduled to return in tax year 2022 for contributions made in 2021.
- **Supporting adequate resources and support for transparent oversight**, including accessible and high quality education and technical assistance around requirements, as well as fair enforcement activities that promote charitable nonprofit compliance and preserve the public interest.

The Massachusetts Nonprofit Network (MNN) brings together nonprofits, funders, business leaders, and elected officials to strengthen nonprofits and raise the sector's voice on critical issues. MNN has 750 members from all regions of the Commonwealth.

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