Focusing in on Diversity, Equity, and Inclusion

This country is reeling from two horrible diseases: a worldwide viral pandemic that is ravaging our community, and a national disorder of racism that tears at the very fabric of our souls. Systemic racism continues to contribute to the growing inequities in our communities. We are suffering in our hearts for Black lives lost, for Black lives disregarded, and for Black lives without opportunity.

LVCF stands united with those calling for racial justice and access to the same freedoms for all people, and we recognize that change begins within. We have taken these past few weeks to pause, to listen, to reflect, and to begin taking action.

First, LVCF’s Board of Governors has committed to continuing the organization’s diversity, equity, and inclusion journey, including the adoption of a set of guiding principles. Second, we have re-affirmed our support of nonprofits that are on their own diversity, equity, and inclusion journeys by continuing to include DEI in our nonprofit effectiveness grant platform. Third, we formalized our support of the United Way’s Fund for Racial Justice & Equity to partner with our community to continue efforts to seek solutions to systemic racism. We have been exploring our role in community conversations on race, and we have begun hosting important entry points to this discussion.

Most importantly, as a funder and a steward of philanthropy, we recognize that we are in a position of power and privilege. We must do more heavy lifting to shift dynamics and achieve change. We have begun to ask ourselves: What barriers might be within our processes that need to be broken down to better partner with more diverse organizations, more leaders of color, and our communities of color? How do we formally apply an equity lens to all that we do? How do we use our voice as a community leader to amplify those who need to be heard? These are hard questions to answer, but we commit to having the critical conversations and reflections that are needed to make change within and throughout.

When partnering with organizations, we value those with a culture of learning and continuous improvement. We hold ourselves to this same standard as we seek wisdom from others, while taking responsibility for educating ourselves and our stakeholders. We will continue to share developments with you as we take action as a learning organization, growing and evolving during these challenging times.

We must stand together, plan for our shared future, and strive to improve the quality of life for all.

In solidarity | Lehigh Valley Community Foundation Staff
As you may know, Congress has passed a series of bills to help with the effects of the COVID-19 outbreak. The CARES Act (Coronavirus aid, relief, and economic security act) has some provisions that address the needs of the charitable sector, and we wanted you to be aware of some of the benefits of giving to non-profit organizations during this challenging time.

**New Above-the-Line Charitable Deduction**

Included in the CARES Act is a $300 above-the-line charitable tax deduction for certain qualified charitable contributions. This will allow **taxpayers who do not itemize** to receive a tax benefit for up to $300.

- **Taxpayers who do not itemize** can claim a deduction of up to $300.
- A qualified charitable contribution must be made in cash and cannot be made to certain charities, including donor-advised funds, supporting organizations, and nonoperating private foundations.
- Applicable per tax return so a couple filing a joint return is limited to a $300 deduction at this time. Applicable to calendar year 2020 only.
- **Donors may give to a wide variety of charities.** There is nothing in the bill that requires these donations to be paid only to charities working directly with coronavirus relief.

The purpose of income tax provisions in the CARES Act is to encourage an immediate impact in the fight against COVID-19 and the economic fallout.

**Increased Percentage Limitations for Charitable Contributions**

For taxpayers who itemize their deductions, the CARES Act temporarily suspends or increases certain percentage limitations for cash charitable contributions made during 2020.

- The 60% limitation on adjusted gross income (AGI) for cash gifts to public charities is suspended for qualified contributions, so up to 100% of AGI can be deducted.
- This provision excludes contributions to donor-advised funds and supporting organizations.

Consider a $300 donation to LVCF’s COVID-19 Response Fund to take advantage of a calendar year 2020 above the line charitable tax deduction.

LVCF is here to help you to make an impact with your philanthropic choices, so please contact us to learn more about current needs in our community and how LVCF charitable funds can support your goals.

Contact Erika Riddle Petrozelli
Vice President for Philanthropy
erika@lvcfoundation.org

---

**Philanthropy’s Response to COVID-19**

The Community Foundation held its Spring 2020 Board of Associates “A Virtual Meeting | Philanthropy’s Response to COVID-19” on May 6 via Webex. Led by Megan Briggs, Director of Community Investments, LVCF; and Erin Connelly, Senior Director of Impact, United Way of the Greater Lehigh Valley; the program focused on the immediate impact of the COVID-19 crisis on the nonprofits and the people they serve in our community.

Below are links to the presentation and other related resources:

**Philanthropy’s Response to COVID-19**

Presentation [PDF](#) | [Video](https://www.youtube.com/watch?v=) (YouTube)

**Support for Nonprofits during COVID-19**

LVCF COVID-19 Response Fund

**Information for Volunteering**

The Volunteer Center

**To Donate Supplies**

Pennsylvania COVID-19 PPE & Supplies

Business-2-Business (B2B) Interchange Directory

**Funds Supporting Nonprofits**

- LVCF COVID-19 Response Fund
- Lehigh Valley Arts & Culture Relief Fund
- Upper Bucks COVID-19 Response Fund