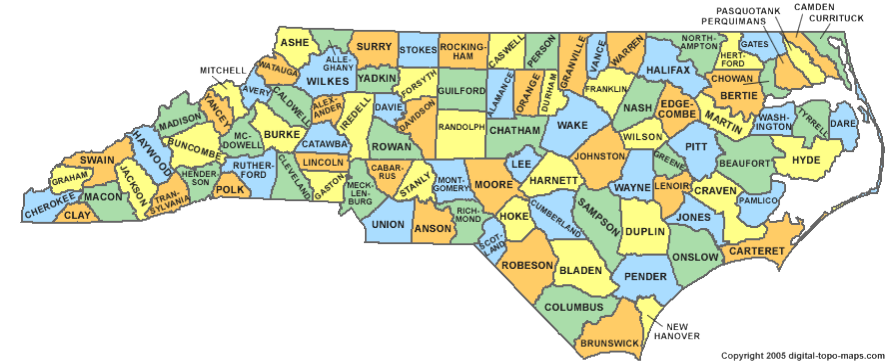


What the 2024 Election Results Mean for North Carolina Nonprofits



Connect Learn Advocate



Important Disclaimers



If you can read this fine print, you are sitting too close to your screen!





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501(c)(3)



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TO YOUR QUESTIONS!**



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What we'll be covering today



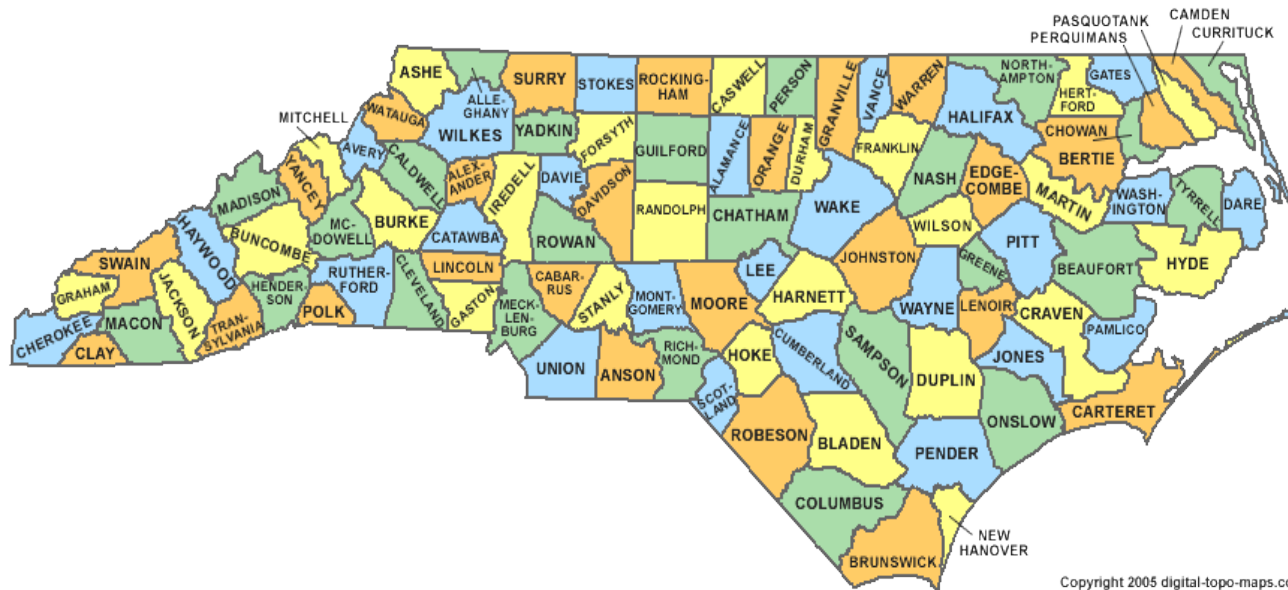
Today's webinar

1. Results of the 2024 election
2. What to expect the remainder of 2024
3. What to expect in 2025 and beyond
4. Next steps for nonprofits

Results of the 2024 election



North Carolina election results



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NC Senate in 2025

- 31 Republicans*
- 19 Democrats*
- 6 new (ish) faces



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NC House of Representatives in 2025

- 71 Republicans*
- 49 Democrats*
- 18 new (ish) faces



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Returning members of the Council of State

- Elaine Marshall – Secretary of State
- Steve Troxler – Commissioner of Agriculture
- Mike Causey – Insurance Commissioner

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New members of the Council of State

- Rachel Hunt – Lieutenant Governor
- Jeff Jackson – Attorney General
- Dave Boliek – State Auditor
- Luke Farley – Commissioner of Labor
- Mo Green – Superintendent of Public Instruction
- Brad Briner – State Treasurer

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New members of the Council of State

- Rachel Hunt – Lieutenant Governor
- Jeff Jackson – Attorney General
- Dave Boliek – State Auditor
- Luke Farley – Commissioner of Labor
- Mo Green – Superintendent of Public Instruction
- Brad Briner – State Treasurer

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Judicial elections

- NC Supreme Court
 - Republicans won associate justice position
 - 6-1 Republican majority
- NC Court of Appeals
 - Republicans won all 3 seats up for election in 2024
 - 12-3 Republican majority

Returning members of Congress from NC

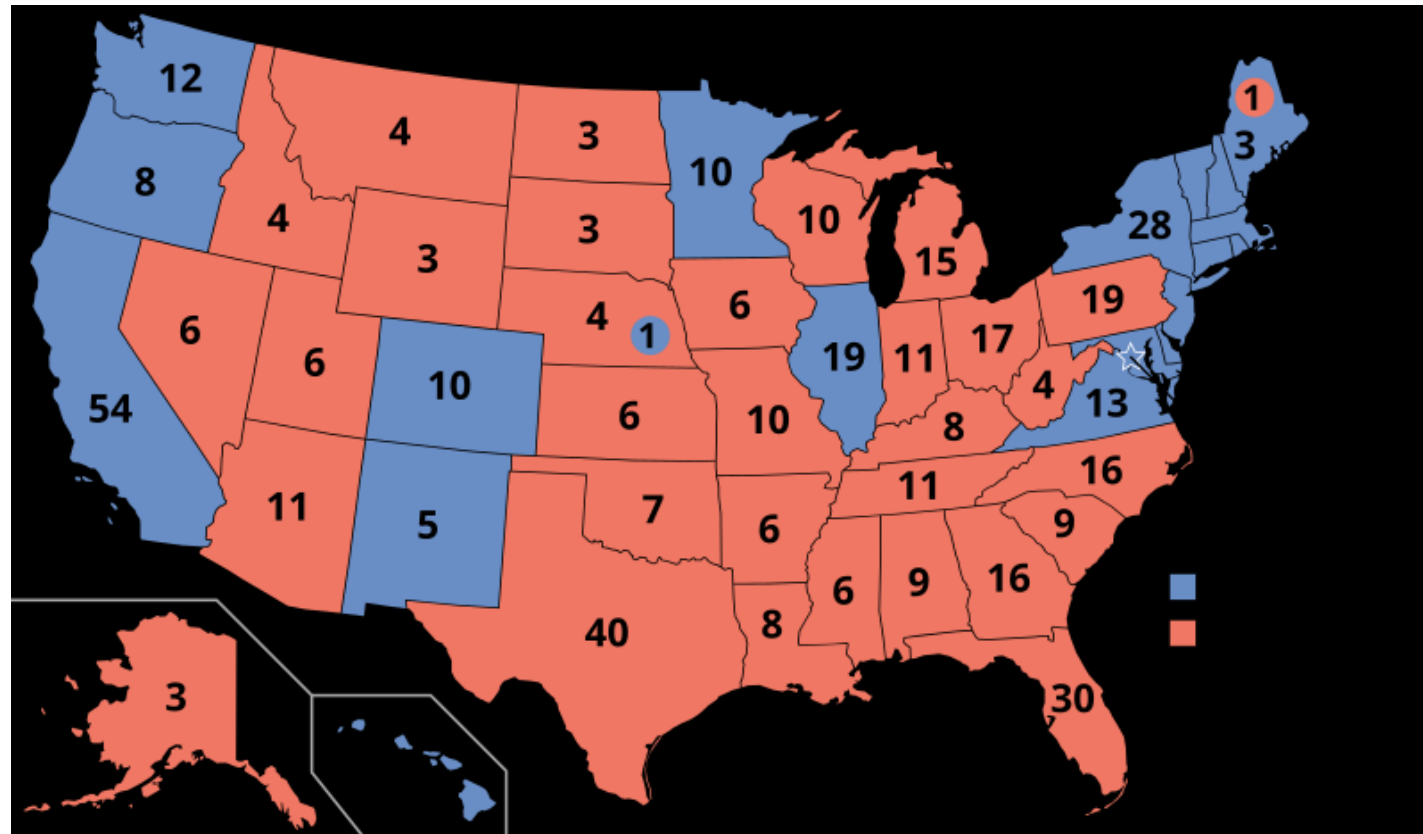
- Don Davis (1st District)
- Deborah Ross (2nd District)
- Greg Murphy (3rd District)
- Valerie Foushee (4th District)
- Virginia Foxx (5th District)

David Rouzer (7th District)
Richard Hudson (9th District)
Chuck Edwards (11th District)
Alma Adams (12th District)

New members of Congress from NC

- Addison McDowell (6th District)
- Mark Harris (8th District)
- Pat Harrigan (10th District)
- Brad Knott (13th District)
- Tim Moore (14th District)

National election results



Presidential election

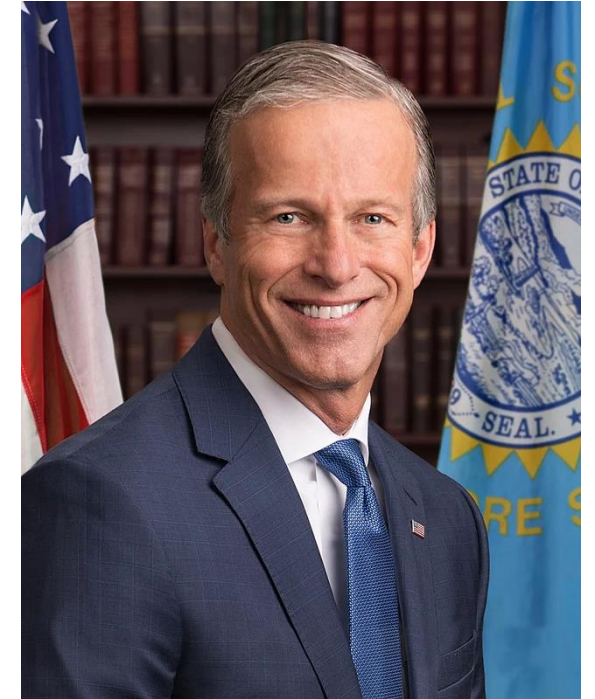


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State policy in the remainder of 2024



Current legislative schedule

- November 19-22 – broad set of bills that can be considered
- December 11-13 – narrower set of eligible legislation

Hurricane Helene relief and recovery



First two state relief bills

- Establishment of Hurricane Helene Disaster Recovery Fund
- Matching funds for FEMA support
- \$50 million in loans for small businesses
- Establishment (but no funding for) grant program for local governments and nonprofits with damages

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First two state relief bills

- \$10 million for child care support
- \$1 million for rental assistance
- \$3 million for child welfare support and \$1.4 million for support for vulnerable adults
- Support for affected private colleges and universities

Third state relief bills

- Coming next week
- Reportedly including more funding than the first two bills
- Grants vs. loans for small businesses and nonprofits?

Unemployment – 1-minute overview

- Options for nonprofits
 - Pay state unemployment tax (SUTA) – based on experience rating
 - Self-insure instead of paying SUTA – must reimburse UI Trust Fund for UI claims of nonprofit's employees
 - Exempt from SUTA – churches, religious nonprofits, and 501(c)(3)s with fewer than four employees – no UI benefits

Unemployment and Hurricane Helene

- SUTA – 12 weeks with maximum weekly benefits of \$600 per week (normally \$600 per week)
 - \$250 per week in additional temporary benefits through March 1, 2025
 - Benefits NOT charged to the accounts of nonprofits that pay SUTA or reimburse through March 1, 2025
 - No benefits for employees of nonprofits exempt from SUTA
 - Waiver or work search requirements through March 1, 2025

Unemployment and Hurricane Helene

- Disaster Unemployment Assistance (DUA)
 - Federal program in area of disaster declaration
 - Coverage starts after SUTA ends for employees of covered employers at same weekly benefit rate as SUTA
 - Coverage starts immediately for employees of non-covered employers with benefits of \$152 per week

Legislative support for nonprofits

- Nonprofit recovery fund
- Including nonprofits in business grants and regulatory relief
- Incentives for charitable giving
- Sales tax exemption
- Seeking input from nonprofits

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Other state policy priorities in 2024

- Veto overrides
- Constitutional amendments?
 - Photo ID for absentee voting
 - Lowering income tax cap
 - Removing literacy test from voting requirements
- Child care funding
- Other hard-to-pass legislation

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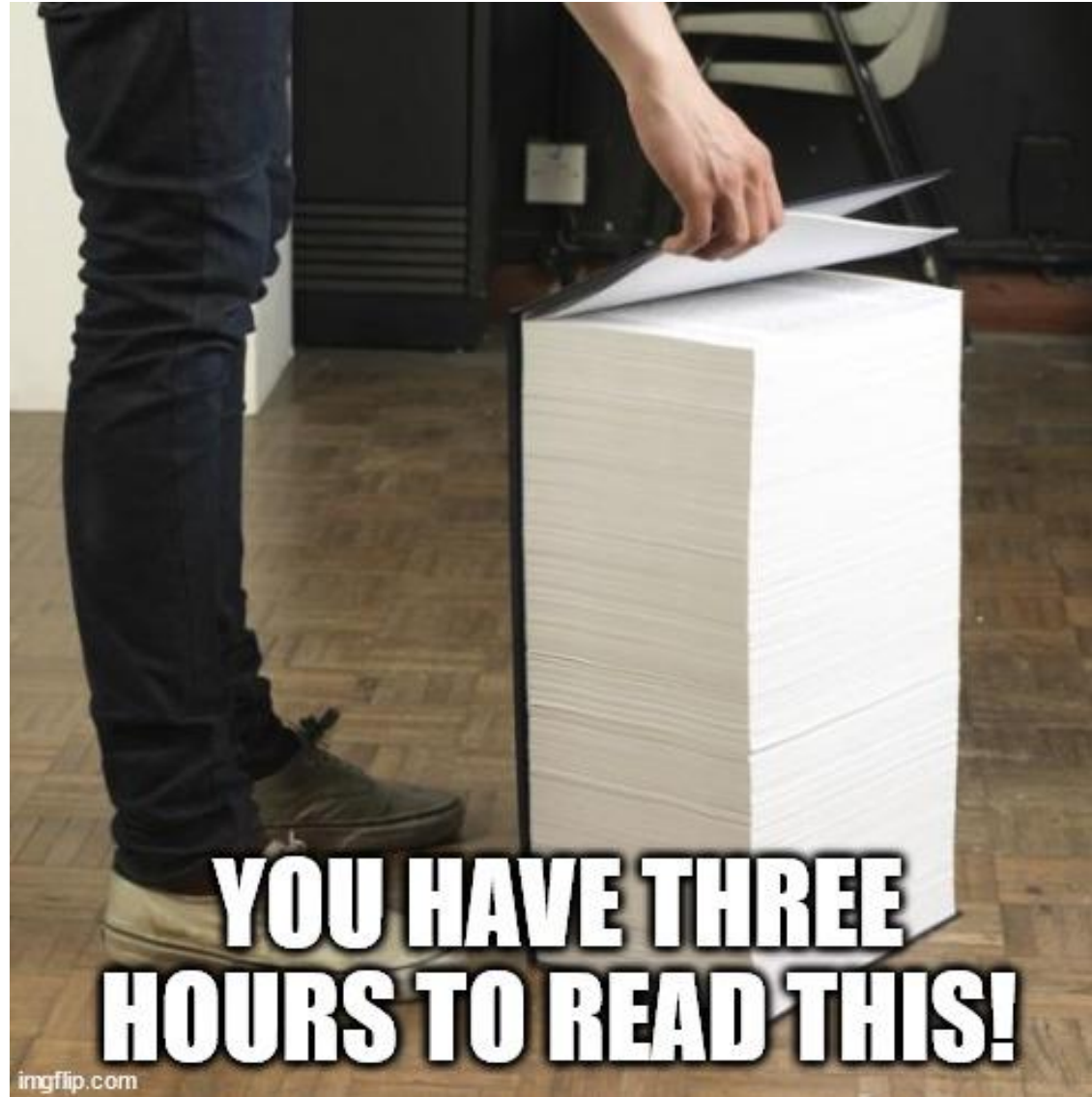
State policy in 2025



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CHILD CARE CLIFF



Additional Hurricane Helene relief and recovery





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Federal policy in the remainder of 2024



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Fair Labor Standards Act and the 2024 Overtime Rule

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Fair Labor Standards Act

- Minimum wage
- Overtime pay for non-exempt employees
- Equal pay for equal work

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Fair Labor Standards Act

- Exemptions for executive, professional, and administrative staff
 1. Paid on salary basis
 2. Must be paid at least the minimum salary threshold – currently \$844/week or more (\$43,888 per year)
 3. Must meet duties test



DOL regulations – recent history

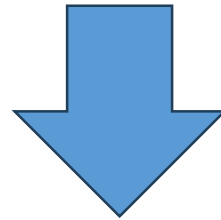


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2024 final overtime rule

Salary threshold – July 1, 2024

\$684/week (\$35,568 per year)

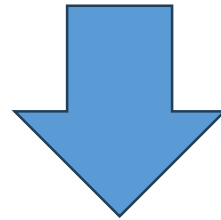


\$844/week (\$43,888 per year)

2024 final overtime rule

Salary threshold – January 1, 2025

\$844/week (\$43,888 per year)



\$1,128/week (\$58,656 per year)

2024 final overtime rule

Updating salary threshold

Every three years, starting July 1, 2027



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Federal policy issues in 2025

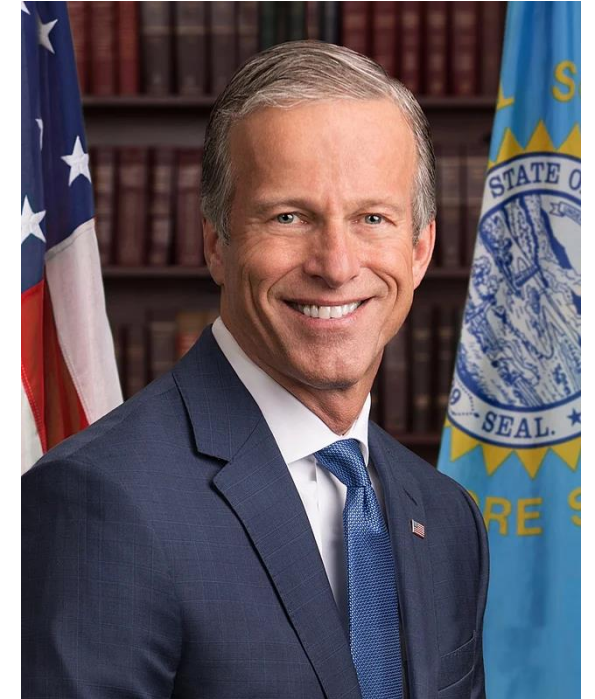
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A reality check . . .



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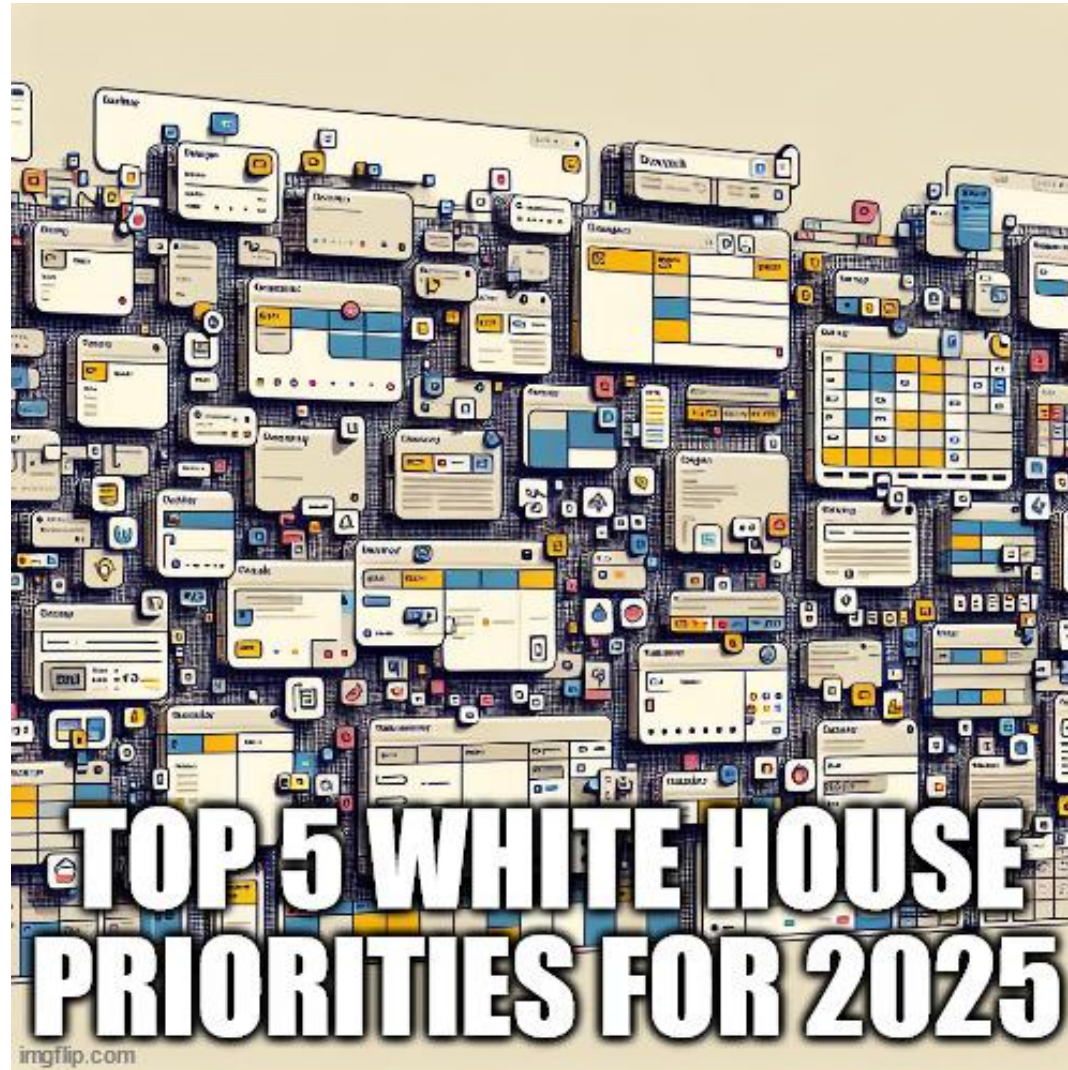


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With that in mind . . .





TOP 5 WHITE HOUSE PRIORITIES FOR 2025

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Potential nonprofit issues in tax legislation

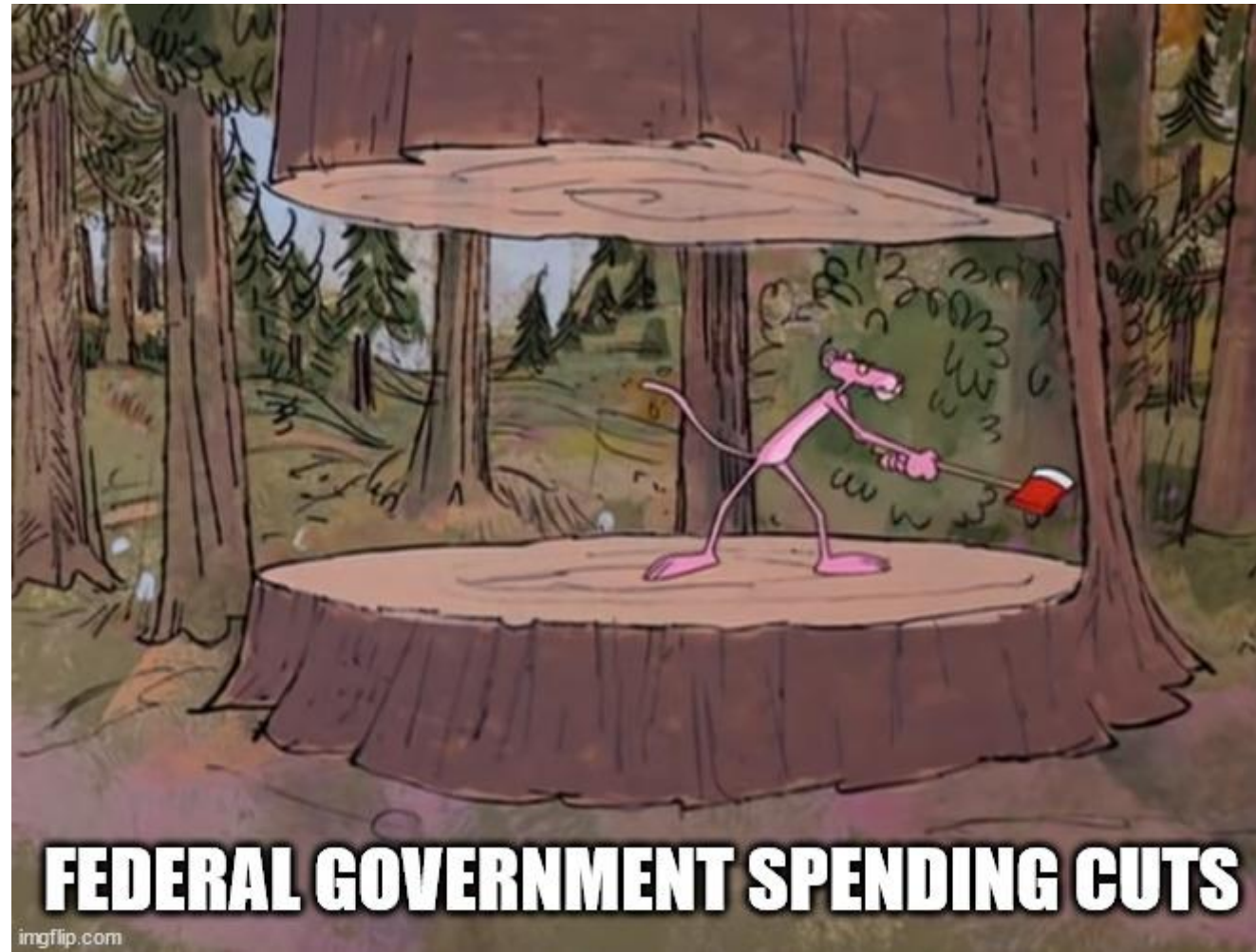
- Incentives for charitable giving
- Nonprofit nonpartisanship
- Child tax credit
- Revocation of tax exemptions
- Foundations and DAFs
- Nonprofit hospitals and higher education institutions

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Immigration policy

www.ncjustice.org

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Environmental policy

www.nccconservationnetwork.org

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Healthcare policy

The future of federal regulations . . .



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Some future regulations that could be impacted by *Loper Bright* . . .

- DAF regulations
- Other Treasury regulations affecting nonprofits
- FTC oversight over 501(c)(3) nonprofits
- DOL regulations under FLSA
- Other federal rules related to health care, environmental protections, safety regulations, etc.

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Next steps for nonprofits



1. Get to know new elected officials

2. Communicate your policy priorities

3. Focus on policy *solutions*

4. Advocate!

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