

Abstract

This week's nonprofit landscape reveals unprecedented federal policy transformations affecting tax-exempt organizations nationwide. The Trump administration terminates over \$17 billion in federal grants while requiring political appointee review of all funding decisions, fundamentally shifting grant oversight from career civil servants. UCLA federal research grants have been frozen. Johnson Amendment enforcement faces historic reversal as the IRS declares churches may endorse political candidates without tax exemption loss. The "One Big Beautiful Bill Act" reduces nonprofit resources by \$81 billion while expanding excise taxes and creating endowment obligations. International partnerships face visa bond requirements up to \$15,000 affecting global programming. State pay transparency laws create complex multi-jurisdictional compliance requirements while cybersecurity threats escalate with insider risks increasing 47% since 2018, costing organizations an average of \$11.5 million annually, demanding enhanced security protocols across the charitable sector.

August 11, 2025 Navigator: Trump Reshapes Grants, UCLA Funding Frozen, Johnson Amendment Reversed, Tax Reform and More!

From Nonprofit Management Navigator




Please see Understanding This Information and Disclaimer at the conclusion of the article

Introduction

Nonprofit leaders confront unprecedented federal regulatory transformation as the Trump administration implements sweeping policy changes altering grant management, tax compliance, and operational frameworks. UCLA federal research grants have been frozen. Federal grant oversight shifts dramatically to political appointees through executive orders requiring senior appointee review of all funding decisions, while over \$17 billion in grant terminations create immediate operational challenges. The IRS reverses 70 years of Johnson Amendment enforcement, declaring churches may endorse political candidates without losing tax-exempt status. Congress passed the "One Big Beautiful Bill Act" reducing nonprofit resources by \$81 billion while expanding excise taxes on executive compensation. International partnerships face visa bond requirements while state pay transparency laws create multi-jurisdictional compliance burdens. Cybersecurity threats escalate with insider risks costing \$11.5 million annually. Organizations must navigate this rapidly evolving environment through enhanced compliance strategies, diversified funding approaches, and adaptive operational frameworks to maintain mission-critical services.

Priority Legend

Priority indicators help nonprofit leaders quickly identify which developments require their most immediate attention based on urgency and operational impact.

 Immediate Action  Requires Organizational Response  Monitor and Prepare

Nonprofit News

Trump Administration Freezes \$584 Million in UCLA Research Grants Over Antisemitism Allegations

The Trump administration suspended \$584 million in federal grants for UCLA, the first major public university targeted over alleged civil rights violations. Multiple federal agencies halted 800+ grants affecting NSF, NIH, and Energy Department funding. The administration seeks a \$1 billion settlement requiring campus compliance monitors and policy changes. UCLA researchers must "immediately stop spending" grant funds, threatening critical research projects. This enforcement action sets precedent for targeting public universities beyond private institutions previously affected. Nonprofits with university partnerships should assess vulnerabilities and develop contingency plans for potential federal funding disruptions affecting collaborative research programs.

Source: [Inside Higher Ed - With Grant Cuts, Trump Pressures UCLA to Make Deal](#) (August 4, 2025)

Ongoing Legal Challenges to Federal Actions Create Ongoing Uncertainty for Nonprofits

Multiple federal court cases challenging Trump administration actions affecting nonprofits remain active, creating legal uncertainty across the charitable sector. The National Council of Nonprofits, Democracy Forward, and coalition partners successfully obtained temporary restraining orders blocking the federal funding freeze, while Americans United for Separation of Church and State seeks to intervene in the Johnson Amendment settlement case. Additional lawsuits challenge various executive orders targeting DEI programs, immigration services, and grant oversight procedures. These ongoing legal battles create operational uncertainty for nonprofits unsure whether current federal policies will be upheld, modified, or overturned, requiring organizations to develop flexible compliance strategies while court decisions remain pending and enforcement priorities continue evolving.

Source: [Just Security - Litigation Tracker: Legal Challenges to Trump Administration Actions](#) (August 9, 2025)

Congressional Pressure Increases on Specific Tax-Exempt Organizations

Senator Tom Cotton called for IRS investigation into CAIR over alleged terrorism ties and tax-exempt compliance, while over 1,500 nonprofits signed letters opposing new IRS stance on church political activities. Political scrutiny of specific organizations and policy changes creates uncertainty about enforcement priorities and compliance expectations. Organizations may face increased public and congressional oversight requiring enhanced transparency and defensive compliance strategies.

Source: <https://tax.thomsonreuters.com/news/nonprofits-oppose-new-irs-stance-on-church-political-activities/>

National Council of Nonprofits Launches "Nonprofits Get It Done" Campaign

The National Council of Nonprofits launched a national advertising campaign on August 5, 2025, highlighting how local nonprofits strengthen communities and serve neighbors across the country. The campaign showcases real stories of nonprofits solving problems and defending their vital role in American life. This initiative helps nonprofits demonstrate their community impact and counter political attacks, though organizations may face increased scrutiny requiring enhanced public communications strategies.

Source: [National Council of Nonprofits](#)

Over 1,000 Nonprofits Defend Johnson Amendment in National Sign-On Letter

Americans United for Separation of Church and State and the National Council of Nonprofits launched a national sign-on letter with nearly 1,000 nonprofit signatures objecting to Trump administration efforts to weaken the Johnson Amendment. The letter warns that exempting houses of worship risks politicizing nonprofit institutions and eroding public trust. Nonprofits face potential loss of nonpartisan status protections, requiring careful review of political activity policies and public positioning strategies.

Source: [Americans United](#)

Nonprofits Maintain DEI Commitments Despite Federal Pressure and Grant Losses

Multiple nonprofits resist abandoning diversity, equity, and inclusion programs following January 2025 executive orders targeting DEI initiatives. Utah's Center for Economic Opportunity & Belonging lost \$1.2 million in federal funding but continues mission work. New Jersey nonprofits explicitly reject scaling back DEI efforts, with organizations "doubling down" rather than complying with federal restrictions. Legal experts advise reviewing compliance obligations while maintaining organizational values, as executive orders don't change underlying civil rights laws requiring nondiscrimination policies.

Source: [Salt Lake Tribune - Trump DEI orders lead to \\$1.2M grant loss for a Utah nonprofit](#)

Trump Administration Terminates LGBTQ+ Youth Crisis Services from 988 Lifeline

The Substance Abuse and Mental Health Services Administration officially terminated the 988 Suicide & Crisis Lifeline's LGBTQ+ Youth Specialized Services program on July 17, 2025, ending a service that provided crisis support to 1.5 million LGBTQ+ young people. The Trevor Project lost its \$26 million federal contract and specialized "Press 3" option. Organizations serving vulnerable youth populations must assess funding vulnerabilities and develop contingency plans for potential federal contract terminations.

Source: [The Trevor Project](#)

Federal Education and Housing Grants Continue Despite Initial Freeze Attempts

Trump administration released over \$5 billion in frozen education grants after legal challenges, including \$2.2 billion for teacher professional development and programs for English language learners. Congress passed continuing resolution maintaining HUD rental assistance at \$32.14 billion despite proposed cuts. Small business grants, Pell grants, Head Start, and rental assistance programs specifically exempted from funding pauses. Federal appropriations law required education funding to flow July 1, forcing administration to comply with statutory deadlines.

Source: [NPR - Trump Admin Releasing Education Grants](#)

GPT-5 Release and Value for Nonprofits

Released 08/07/2025, GPT-5 unifies advanced reasoning, multimodal input, and task execution into a single system, eliminating the need to switch between specialized models. Key improvements include more deliberate, multi-step thinking across use cases with embedded chain-of-thought reasoning and significantly reduces hallucinations compared to earlier versions. For nonprofits, OpenAI for Nonprofits offers ChatGPT Team at a 20% discount and ChatGPT Enterprise at an even greater discount. These advances mean nonprofits can now execute complete workflows autonomously—from analyzing grant criteria to drafting proposals, managing donor communications, and coordinating volunteer activities—dramatically amplifying impact with fewer resources.

Source: [Botpress](#)

Conservative Groups Target Federal Employees with "Watchlists"

Right-wing American Accountability Foundation publishes DEI-focused "watchlists" targeting federal employees according to Reuters reporting. These efforts create additional political pressure on federal agencies working with nonprofits. Organizations collaborating with federal agencies should anticipate heightened scrutiny of partnerships and prepare communication strategies addressing potential political targeting of federal grant relationships and collaborative programs.

Source: [Reuters](#)

Nonprofit Cybersecurity Threats and Solutions

Nonprofits face escalating cyber risks. Cyber adversaries have been very active in 2025, exploiting targets across industries and geographies. Major cyber incidents included ransomware attacks, data breaches, and even life-threatening disruptions, underscoring the urgent need for resilient defenses. Key threats include phishing attacks, malware, and social engineering targeting sensitive nonprofit donor data as well as other confidential data. Essential fixes include implementing zero-trust architectures, AI-powered threat detection, multi-factor authentication, and comprehensive incident response plans to protect against these growing threats. Nonprofits need to be aware of their vulnerabilities. This should begin with a cybersecurity audit which fits the size and complexity of the organization.

Source: [TS2 Technology Solutions](#)

Nonprofit Regulatory Developments

● Federal Grant Monitoring Shifts Toward Increased Political Oversight

Executive Order "Improving Oversight of Federal Grantmaking" signed August 10, 2025, requires senior political appointees to review all federal grant programs and funding opportunity announcements. Agencies must designate senior appointees responsible for reviewing discretionary grants to ensure consistency with "agency priorities and the national interest." The order mandates coordination with OMB and subject-matter expert review, fundamentally shifting grant oversight from career civil servants to political leadership, creating new uncertainty for nonprofit grant recipients.

Source: [White House Executive Order - Improving Oversight of Federal Grantmaking](#)

● Johnson Amendment Legal Settlement Under Federal Court Review

The IRS entered a consent agreement with National Religious Broadcasters allowing churches to endorse political candidates during religious services without losing tax-exempt status, but Americans United for Separation of Church and State filed to intervene as a friend of the court. The settlement awaits judicial approval and could set precedent for nonprofit political activity enforcement. Nonprofits must monitor settlement outcomes and maintain strict nonpartisan policies while preparing for potential changes in political activity enforcement standards across the charitable sector.

Source: [CLA](#)

● OFCCP Invites Voluntary Disclosures from Federal Contractors on DEI Compliance

The Office of Federal Contract Compliance Programs sent a letter dated June 27, 2025, offering federal contractors the option to voluntarily submit information about actions taken in response to Executive Order 14173 regarding DEI program elimination. The disclosure period extends 90

days with content and form determined by contractors. Nonprofits with federal contracts should carefully evaluate disclosure risks and benefits while consulting legal counsel before submitting information that could affect future compliance reviews or enforcement actions.

Source: [Affirmative Action Law Advisor](#)

State Department Launches Visa Bond Pilot Program Affecting International Nonprofit Partnerships

The State Department published a temporary final rule on August 5, 2025, establishing a 12-month visa bond pilot program requiring visitors from certain countries to post bonds of \$5,000, \$10,000, or \$15,000 for B-1/B-2 business and tourist visas. The program begins August 20, 2025, initially targeting nationals from Malawi and Zambia, with additional countries expected to be added based on high visa overstay rates or deficient screening systems. Visa holders must enter and depart through designated airports (Boston Logan, JFK, or Washington Dulles) and are limited to 30-day stays with single-entry visas. This development affects nonprofits hosting international visitors, conducting global programs, or partnering with organizations in affected countries, requiring enhanced coordination with international stakeholders and potential budget adjustments for visitor programs.

Source: [Federal Register - Visa Bond Pilot Program](#)

New Tools Track Evolving Federal Actions Impacting Nonprofits

Nonprofit advocacy groups have launched regularly updated online trackers summarizing federal actions affecting charitable organizations, from grant eligibility changes to new compliance mandates. These resources help leaders quickly assess risks and adapt operations. By monitoring developments in real time, nonprofits can better anticipate funding shifts, regulatory deadlines, and advocacy opportunities.

Source: [GrantStation - Tracking Federal Actions Impacting the Nonprofit Sector](#)

White House Faith Office Establishment Expands Religious Organization Federal Access

Executive order creates White House Faith Office to facilitate faith-based entity participation in federal grants, contracts, and programs while promoting religious freedom in government partnerships. Religious nonprofits gain enhanced federal funding access and advocacy channels, requiring strategic engagement planning and compliance with faith-based initiative requirements for expanded governmental collaboration.

Source: [Minnesota Council of Nonprofits - Executive Orders affecting nonprofits](#)

Nonprofit Human Resources Developments

Office of Personnel Management Merit Hiring Plan Requirements for Federal Partners

The Office of Personnel Management's Merit Hiring Plan issued May 29, 2025, requires federal agencies to vet candidates based on support for Trump administration policies and provides preferential hiring for applicants demonstrating policy alignment, fundamentally altering traditional merit-based federal employment practices. Nonprofits collaborating with federal agencies may encounter delays in partnership development and program implementation as agencies prioritize political loyalty over technical expertise in hiring decisions, potentially affecting grant management and program delivery requiring enhanced nonprofit capacity for federal relationship management.

Source: [Federal News Network](#)

2025 Nonprofit Executive Compensation Shows Regional Variations with National Averages Rising

Executive director compensation averages \$214,219 nationally, ranging from \$163,546 (25th percentile) to \$284,793 (75th percentile). San Francisco leads at \$273,677 average. Organizations adopt compensation committees conducting comparability reviews for IRS compliance. Geographic location, budget size, and mission focus significantly influence levels, with healthcare and education offering higher salaries than arts organizations.

Source: [The NonProfit Times - The 2025 NonProfit Organizations Salary & Benefits Report](#)

Are Board Members Compensated?

While nonprofit board members typically serve as unpaid volunteers, compensation is legally permissible under federal law. According to 2012 Leading with Intent, a BoardSource survey, only three percent of the organizations completing the survey compensated their board members. The IRS requires that any compensation be "reasonable" and properly documented. If an exempt organization pays its board members to attend board meetings or otherwise compensates them for performing their duties as directors, the organization should treat them as independent contractors.

Source: [BoardSource](#)

Employee and Volunteer Security Risks in Nonprofits

One of the biggest vulnerabilities in nonprofits is the actions of employees. Many data breaches happen due to employee negligence or malicious intent, including credential sharing, phishing susceptibility, and misuse of access privileges. Insider threats have increased by 47% since 2018 with an average annual cost of \$11.5 million per incident. Nonprofits must implement strict

vetting procedures, access controls, regular security training, and monitoring systems to mitigate risks from both intentional misconduct and accidental data exposure by internal personnel.

Source: [Bright Defense](#)

Volunteers: FLSA Limits on "Unpaid" Help Still Apply

Volunteers to nonprofits aren't "employees" if they serve freely for public, religious, or humanitarian aims without pay expectations. But paying stipends, displacing staff, or treating regular work as "volunteering" risks back wages and penalties. Nonprofits should tighten role descriptions, avoid quasi-wages, and keep volunteer duties separate from staff work.

Source: [DOL Web Apps](#)

Independent Contractors: DOL's 2025 Enforcement Playbook

DOL's Field Assistance Bulletin 2025-1 tells investigators to use an "economic realities" analysis for contractor status and to pursue misclassification. Nonprofits using freelance fundraisers, trainers, or tech talent should refresh contractor agreements, audit control/factor evidence, and fix risky roles before enforcement actions.

Source: [DOL](#)

IRS and Accounting Developments

Donor Advised Fund Trends and Federal Treatment

The "One Big Beautiful Bill Act" creates a permanent above-the-line charitable deduction (\$1,000 single/\$2,000 married filing jointly) effective 2025, but specifically excludes donor-advised fund contributions. This creates a two-tiered system favoring direct charitable gifts over DAF contributions. While existing DAF tax benefits remain for itemizing taxpayers, the exclusion signals federal policy shift toward incentivizing immediate charitable distributions. Nonprofits must educate donors about differential tax treatment and adjust fundraising strategies accordingly.

Source: [Akron Community Foundation - Understanding the One Big Beautiful Bill Act: Three Insights for Philanthropy](#)

AICPA Issues Exposure Draft on Enhanced Auditor Fraud Responsibilities

The AICPA Auditing Standards Board released an exposure draft proposing new Statement on Auditing Standards addressing auditor responsibilities when fraud or suspected fraud is identified. The proposed standard establishes required procedures for fraud situations,

emphasizes professional skepticism throughout audits, and would supersede current AU-C Section 240. Comments are due October 3, 2025, with potential implementation challenges for audit firms serving nonprofits requiring enhanced fraud detection protocols.

Source: <https://www.cpapracticeadvisor.com/2025/07/07/aicpa-seeks-comment-on-proposed-update-to-auditors-responsibilities-related-to-fraud/164418/>

IRS Confirms No Changes to Form W-2 and Withholding Tables for 2025

The IRS announced no modifications to individual information returns, Form W-2, Form 1099, Form 941, or withholding tables for 2025 under the One Big Beautiful Bill Act provisions. This maintains current payroll processing requirements for nonprofit employers but provides stability amid other tax law changes. Organizations can continue existing payroll systems without immediate updates, though future legislative changes may require adjustments.

Source: <https://www.irs.gov/newsroom/irs-announces-no-changes-to-individual-information-returns-or-withholding-tables-for-2025-under-the-one-big-beautiful-bill-act>

One Big Beautiful Bill Act Establishes Universal Charitable Deduction

The new law creates a permanent above-the-line charitable deduction of \$1,000 for single filers and \$2,000 for married couples filing jointly, effective 2025, excluding donor-advised fund contributions. This provision may increase charitable giving from non-itemizing taxpayers but creates implementation challenges for organizations tracking deductible versus non-deductible gifts. Nonprofits must educate donors about eligibility limitations and modified giving incentives.

Source: <https://ncnonprofits.org/public-policy-blog/tax-provisions-affecting-nonprofits-one-big-beautiful-bill-act>

Enhanced Estate Tax Exemptions Affect Planned Giving Strategies

The One Big Beautiful Bill Act permanently increases estate and gift tax exemptions to \$15 million for individuals and \$30 million for married couples beginning in 2026, indexed for inflation. Higher exemptions reduce estate tax pressure on wealthy donors but may decrease charitable bequest motivations. Nonprofits must adjust planned giving strategies to emphasize lifetime giving opportunities and non-tax benefits of charitable estate planning.

Source: <https://www.akroncf.org/story/understanding-the-one-big-beautiful-bill-act-three-insights-for-philanthropy/>

State Nonprofit News

● **State Pay Transparency Laws Continue Multi-Jurisdictional Expansion Creating Complex Compliance Requirements**

Vermont's pay transparency law took effect July 1, 2025, requiring employers with 5+ employees to disclose salary ranges in job postings. New Jersey's requirements began June 1 for employers with 10+ employees, while Massachusetts implementation approaches in October. These join Illinois, Minnesota, and twelve other states with active disclosure mandates. Each state implements different requirements for salary ranges, benefits descriptions, and employee notifications, creating complex multi-jurisdictional compliance challenges. Organizations must review job posting practices, establish promotion communication protocols, and track varying state requirements. Most enforcement focuses on coaching compliance rather than punitive measures, providing adaptation time for evolving regulatory standards.

Source: [Epstein Becker Green - Coast to Coast, Pay Transparency Continues to Trend in 2025 \(2025\)](#)

● **Minnesota Leads Multistate "Operation Robocall Roundup" Targeting Illegal Communications**

Minnesota Attorney General Keith Ellison launched Operation Robocall Roundup on August 7, joining 50 bipartisan attorneys general in warning 37 voice providers to stop illegal robocalls. The multistate effort targets telecom companies violating FCC rules on government traceback requests and robocall mitigation databases. Nonprofits may benefit from reduced scam calls that often target charitable organizations and vulnerable populations they serve.

Source: https://www.ag.state.mn.us/Office/Communications/2025/08/07_Robocall-Roundup.asp

● **Oklahoma AG Demands Accountability for \$100 Million Fire Aid Wildfire Donations**

Oklahoma Attorney General Gentner Drummond leads a 14-state coalition seeking transparency from Fire Aid regarding \$100 million raised for Los Angeles wildfire victims during a January 30 benefit concert. Multiple reports indicate fire victims haven't received direct assistance despite promises of immediate relief. This scrutiny highlights donor accountability concerns and the importance of transparent charitable fund distribution that nonprofits must navigate carefully.

Source: <http://www.news9.com/story/6893b7c7416a9b021b0a35d5/drummond-leads-14-state-demand-for-answers-about-fire-aid-s-100m-in-wildfire-donations>

● **California Opens \$48 Million CalCRG Grants for Community-Based Organizations**

California's Community Reinvestment Grants program launched its FY 2025-26 solicitation on August 4, with online applications available August 11. The program awards \$600,000 to \$3 million grants over three years to nonprofits serving communities disproportionately affected by past drug policies. Phase 1 applications are due September 8, creating urgent preparation requirements for eligible organizations to demonstrate geographic and service eligibility while meeting complex regulatory compliance standards.

Source: <https://business.ca.gov/california-community-reinvestment-grants-program/>

Washington State Prepares Nonprofit Security Grant Program for Summer Launch

Washington Military Department expects to release the FY25 Nonprofit Security Grant Program Notice of Intent deadline for August 18, with full funding opportunity details coming in summer 2025. The federal program provides target hardening and physical security enhancements for nonprofits at high terrorist attack risk. Organizations must begin vulnerability assessments and documentation preparation immediately, as previous rounds required extensive security evaluations and detailed investment justifications for successful applications.

Source: <https://mil.wa.gov/grants-nsgp-application-details>

California Law May Ease Beach Permit Requirements for San Diego Nonprofits

New California state legislation could relax permitting requirements for certain nonprofits operating programs at San Diego beaches, potentially reducing regulatory barriers for community organizations. The law addresses ongoing challenges nonprofits face accessing public spaces for programming and events. Local nonprofits should assess current permit obligations and prepare to take advantage of streamlined processes, while ensuring compliance with remaining environmental and safety regulations that may still apply.

Source: <https://www.nbcsandiego.com/news/local/state-law-may-relax-permits-for-some-nonprofits-at-city-of-san-diego-beaches/3881974/>

Hawaii's \$50 Million Nonprofit Aid Package Faces Constitutional Challenges

Hawaii lawmakers proposed a \$50 million aid package for nonprofits, though legal experts warn the legislative process may violate constitutional requirements. The substantial funding commitment reflects recognition of nonprofit sector needs but creates uncertainty about implementation timing and distribution methods. Hawaii nonprofits should prepare for potential delays and develop alternative funding strategies while monitoring constitutional challenges that could affect final program structure and eligibility requirements.

Source: <https://www.civilbeat.org/2025/07/lawmakers-plan-to-give-50m-to-nonprofits-may-be-unconstitutional/>

Wisconsin Criminal Justice Nonprofits Receive Technology Equity Grants

Wisconsin nonprofits EXPO and LIFT received Catalyst Grants to advance racial equity within the criminal justice system through technology and data initiatives. The grants support innovative approaches to addressing systemic inequities in justice outcomes. Criminal justice-focused nonprofits should explore similar technology-driven equity initiatives and consider partnerships with data organizations to strengthen their advocacy and service delivery while meeting increasing demands for evidence-based programming and measurable impact.

Source: <https://wisconsinexaminer.com/briefs/criminal-justice-non-profits-receive-a-grant-supporting-their-use-of-data-and-technology/>

● New York Nonprofits Push for State Contracting Reform Legislation

Over 500 New York nonprofits urge Governor Hochul to sign contracting reform legislation improving state procurement processes and payment timelines. The coalition advocates for streamlined contracting procedures and faster reimbursement cycles. Nonprofits should engage in advocacy efforts while preparing for potential administrative changes that could affect contract management requirements, cash flow planning, and compliance documentation needed for state funding relationships.

Source: <https://empirejustice.org/news/press-release-over-500-nonprofits-call-on-governor-hochul-to-sign-contracting-reform-legislation/>

About Nonprofit Management Navigator

[Nonprofit Management Navigator](#) is a trade name of PMG46, LLC doing business as Nonprofit Management Navigator. Nonprofit Management Navigator provides this complimentary weekly subscription service designed for nonprofit leaders. This essential resource provides curated news updates on the legal, regulatory, and operational developments impacting organizations, saving executives time while keeping them informed about the important changes directly impacting their organizations. In addition to timely news, Nonprofit Management Navigator also offers in-depth reports and practical management guidance to help leaders navigate an increasingly unpredictable operating environment. What makes Nonprofit Management Navigator particularly valuable is its commitment to accessibility—the entire service is available as a complimentary subscription, ensuring critical operational intelligence reaches nonprofit leaders regardless of budget limitations during these chaotic regulatory times.

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