

Abstract

Nonprofit organizations are in the midst of one of the most operationally complex periods they have experienced in recent years as federal agencies accelerate regulatory changes, funding uncertainty expands, workforce compliance pressures intensify, and state governments adopt aggressive new oversight and employment requirements. This May 25, 2026 Navigator News Update examines critical developments affecting nonprofit governance, federal grants, workforce management, DEI compliance, charitable giving, Medicaid funding, and financial resiliency. Key developments include the operational rollout of anti-DEI grant certification enforcement, federal grant withholding actions, expanding False Claims Act exposure, and major workforce and funding disruptions affecting nonprofit organizations nationwide. Nonprofit leaders, boards, and advisors should use this report to identify immediate compliance obligations, assess strategic risks, and prepare their organizations for an increasingly unpredictable regulatory and operational environment.

May 25, 2026 Navigator News Update: Including Anti-DEI Grant Enforcement Risks, Federal Funding Disruptions, and More!

From Nonprofit Management Navigator, a dba of PMG46, LLC

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Introduction

Nonprofit organizations continue to operate in an environment shaped by accelerating regulatory change, heightened federal scrutiny, workforce instability, and increasing uncertainty surrounding public funding. This week's Navigator News Update highlights developments that directly affect nonprofit governance, federal grants, employment practices, financial planning, and long-term organizational sustainability. The developments included in this report demonstrate the growing importance of proactive compliance reviews, contingency planning, workforce audits, and financial resiliency strategies.

The operational environment confronting nonprofit organizations is no longer defined by isolated regulatory changes. Instead, nonprofit leaders are managing overlapping legal, financial, political, and operational pressures occurring simultaneously across multiple levels of government. Boards and executives should carefully review the developments outlined in this report and prioritize immediate response planning where operational, compliance, or funding risks are elevated.

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 and Federal Regulatory Developments

Executive Summary

Nonprofit organizations face growing operational pressure as federal agencies expand oversight authority, delay or withhold appropriated funding, implement anti-DEI enforcement mechanisms, and restructure major federal programs affecting health, housing, education, and food security. Simultaneously, nonprofits are confronting rising service demand, growing financial instability, and heightened uncertainty surrounding longstanding federal funding streams. Multiple developments this week demonstrate that nonprofits operating in federally funded environments must strengthen compliance reviews, contingency planning, governance oversight, and financial resiliency efforts immediately.

Key Actions for This Section

- Conduct immediate legal and compliance reviews of all federal grants, contracts, certifications, DEI programs, and workforce policies.
- Review organizational contingency plans for possible reductions, delays, or interruptions in federal funding streams.
- Assess operational exposure to rising community demand related to SNAP reductions, housing instability, and healthcare funding disruptions.
- Audit homeless services, education, and workforce development programs to ensure compliance with newly updated federal regulatory frameworks.
- Monitor federal budget proposals and agency restructuring initiatives that may significantly alter grant availability and future program priorities.

Memorial Day 2026 — Honoring Those Who Served and the Nonprofits That Carry Forward Their Legacy

On Memorial Day, Monday, May 25, 2026, we pause to honor the men and women of the United States Armed Forces who gave their lives defending our freedom and democratic principles. Originally observed in 1868, the holiday reminds every American that liberty carries a profound human cost. We also honor the more than 45,000 nonprofit organizations registered with the IRS devoted to serving veterans and their families — keeping the promise made to those who served.

Source: [AFBA — Get to Know a Few of the 45,000 Nonprofit Organizations That Support Veterans](#)

● **HUD Removes Shelter Plus Care and Supportive Housing Program Regulations—Effective May 20, 2026**

A final HUD rule published April 20, 2026, removes 24 CFR Parts 582 and 583 (Shelter Plus Care and Supportive Housing Program regulations) from the Code of Federal Regulations, effective May 20, 2026. Both programs were consolidated into the Continuum of Care (CoC) Program under the 2009 HEARTH Act. HUD bypassed the standard notice-and-comment process, citing a “good cause” exception for eliminating already-superseded regulations.

Nonprofit homeless-services organizations operating under CoC grants should audit all compliance documents and grant agreements to remove references to Parts 582 and 583, and confirm operating procedures are aligned with current CoC regulations at 24 CFR Part 578.

Source: [Federal Register – Removal of Regulations for the Shelter Plus Care and the Supportive Housing Programs \(FR Doc. 2026-07633\)](#)

● **Anti-DEI Grant Certification Requirements Are Operational — DOJ Announces First False Claims Act Settlement Under Civil Rights Fraud Initiative**

The April 25 implementation of Executive Order 14398’s anti-DEI certification requirements is past, with False Claims Act exposure fully active. On April 10, DOJ announced its first FCA resolution under the Civil Rights Fraud Initiative — IBM paid \$17 million over DEI-related contract violations, demonstrating that enforcement is now operational. May 25 is the 60-day EO 14398 deadline for the Federal Acquisition Regulatory Council to issue interim implementation guidance. Nonprofits without completed privileged legal audits of programs, hiring, and certifications face immediate FCA liability.

Source: [Foley Hoag LLP — New DEI Compliance Requirements for Federal Grant Recipients \(April 2026\) | Foley Hoag LLP — DOJ Announces First FCA Settlement: IBM to Pay \\$17 Million \(April 2026\)](#)

● **Education Department Issues Final Workforce Pell Rule—Short-Term Training Programs Eligible Starting July 1, 2026**

On May 19, 2026, the Department of Education published a final rule implementing the Workforce Pell Grant program created by H.R. 1. Beginning July 1, eligible students can use Pell Grants for high-quality programs as short as eight weeks that prepare them for high-skill, high-wage positions. Governors must approve programs through state workforce boards; programs must meet 70% completion and job-placement thresholds and articulate into credit-bearing credentials.

Nonprofit community colleges, workforce development organizations, and community-based training programs now have a new pathway to federal student aid eligibility. Institutions should assess eligible programs and begin the state approval process without delay to serve students by the July 1 launch date.

Source: [U.S. Department of Education – Final Rule: Workforce Pell Grant Program \(published May 19, 2026\)](#)

● **OMB Withholds \$2 Billion in Education Grants — New Budget Control Mechanism Poses Broad Threat to Nonprofit Funding**

More than seven months into FY 2026, OMB has yet to release funding for nearly 35 Education Department competitive grant programs — representing roughly \$2 billion — despite congressional appropriations. Apportionment documents show programs listed as unallocated, with binding footnotes prohibiting spending. Nonprofits operating under these grants face severe disruption. The mechanism signals a new budget control tool that could be applied broadly to federally funded nonprofit programs beyond education.

Source: [Education Week — Trump Holds Back \\$2 Billion for Education Grants \(May 6, 2026\)](#)

● **AmeriCorps DOGE Grant Litigation Advances — Nonprofit Coalition Case Awaiting Hearing Could Extend Restoration to All States**

Federal courts have issued multiple orders restoring AmeriCorps funding after DOGE-directed terminations halted \$396.5 million in grants serving 32,465 members across 1,031 programs. The 24-state coalition injunction protects programs only in those states. A related case brought by a nonprofit coalition — in which the National College Attainment Network joined 14 other nonprofit organizations as plaintiff — could extend injunction protection to programs in states not currently covered. A hearing in that case is expected in the coming weeks. A final merits ruling on the full litigation remains expected late 2026. Government appeals remain pending at multiple levels.

Nonprofit programs outside the 24 coalition states must monitor the nonprofit coalition case closely. All programs — regardless of current restoration status — should maintain contingency staffing plans and prepare for potential audit requirements tied to restored funding.

Source: [Voices for National Service — FY26 Spending Bill Includes Near-Level AmeriCorps Funding \(February 2026\)](#) | [LawFold — AmeriCorps Funding Restoration Lawsuit: 2026 Guide](#)

SNAP Enrollment Falls 4.3 Million; Food Banks Report Surge Beyond Capacity

USDA data show that between January 2025 and January 2026, roughly 4.3 million people lost SNAP benefits—a nearly 10% decline largely driven by eligibility restrictions and expanded work requirements enacted under the One Big Beautiful Bill Act (H.R. 1) in July 2025. Food banks nationwide warn they cannot absorb the additional demand, as the charitable food network provides only a fraction of the assistance SNAP does.

Nonprofits operating food banks, meal programs, and social services face soaring demand precisely as government support contracts. Boards and executives must urgently reassess operational capacity and pursue emergency bridge funding.

Source: [Newsweek – SNAP Numbers Fall Across U.S.; Food Banks Are Sounding the Alarm](#)

Combined Federal Campaign Closure Threatened — OPM Director's Public Statements Signal Termination Rationale Already Formulated

Senate and House Democrats formally urged OPM Director Scott Kuper to maintain the Combined Federal Campaign, warning closure would be disastrous for the 4,400+ participating charities. The 2025 cycle raised an estimated \$40 million, down from \$70 million in 2024. OPM has decommissioned the online donation portal with no final decision announced. Critically, Director Kuper has publicly stated the program made more sense "when donors lacked more automated and efficient ways to direct dollars to their favorite charities" — signaling that the internal rationale for permanent termination is already formulated and articulated.

Nonprofits relying on CFC contributions should treat elimination as the probable outcome rather than a possibility, and immediately develop alternative annual fund and federal employee giving strategies.

Source: [Congressional Letter to OPM Director Kuper — Rep. Raskin et al. \(May 7, 2026\)](#) | [The NonProfit Times — Combined Federal Campaign Again Under Threat \(February 22, 2026\)](#)

FY2027 HHS Budget Proposes \$15.8 Billion Cut and Structural Consolidation into 'Administration for a Healthy America'

The Trump administration's FY2027 request cuts HHS discretionary funding by \$15.8 billion (12.5%)—to \$111.1 billion—and proposes consolidating HRSA, SAMHSA, and select CDC programs into a new Administration for a Healthy America (AHA). The restructuring would also eliminate the NIH's National Institute on Minority Health and Health Disparities, the Community Services Block Grant, LIHEAP, and several refugee and behavioral health programs.

Nonprofit health and behavioral health providers face major funding uncertainty during the consolidation process. Organizations should closely monitor congressional appropriations action and anticipate disruption to existing grant structures and program priorities.

Source: [Holland & Knight – FY2027 HHS Budget Signals Structural Shift, Targeted Cuts and Increased Oversight](#)

FY2027 Budget Again Proposes Eliminating LIHEAP (\$4B) and Community Services Block Grant

Released April 3, 2026, the White House FY2027 budget proposes eliminating the Low Income Home Energy Assistance Program (LIHEAP), which provides approximately \$4 billion in energy assistance, and the Community Services Block Grant (CSBG), which funds roughly 1,000 Community Action Agencies serving nearly every U.S. county. Both programs have been targeted multiple times; Congress restored funding for FY2026, but the renewed threat creates ongoing planning uncertainty.

Nonprofits relying on LIHEAP or CSBG dollars must treat this proposal seriously and immediately engage Congressional contacts, diversify funding, and develop contingency plans for potential program discontinuation.

Source: [American Public Power Association – Remaining FY2026 LIHEAP Funds Disbursed; LIHEAP Again Faces Elimination in FY2027](#)

CEP’s “State of Nonprofits 2026” Finds Sector Under Mounting Strain

A new Center for Effective Philanthropy report—based on surveys of 380 nonprofit leaders—reveals that 73% are experiencing higher service demand while 66% worry about financial stability. Since January 2025, organizations face federal funding freezes, DOGE grant terminations, escalating staff burnout, and growing difficulty obtaining both government and philanthropic support. Many nonprofits are cutting programs to stay afloat, underscoring that these challenges are happening nationwide, not at the margins.

For nonprofit leaders, the report provides critical benchmarking data. The compounding pressures documented—shrinking revenue, rising costs, and workforce stress—signal urgent need for financial diversification and strategic planning.

Source: [Center for Effective Philanthropy – State of Nonprofits 2026](#)

FY2027 Budget Proposes Eliminating Fair Housing Initiatives Program; Nonprofit Grantees Directly at Risk

The administration’s FY2027 HUD budget request proposes a 70% reduction in fair housing funding and outright elimination of the Fair Housing Initiatives Program (FHIP), the sole federal funding source for local nonprofit fair housing enforcement. FHIP-funded organizations currently process more than 74% of all housing discrimination complaints filed nationally, making the proposed cut an existential threat for those organizations.

Nonprofit fair housing organizations must evaluate sustainability scenarios without FHIP and actively engage Congress, which has defended similar funding in prior years, while documenting their enforcement impact to strengthen advocacy.

Source: [Congressional Research Service / Congress.gov – HUD FY2027 Budget Request: In Brief](#)

Nonprofit Human Resources Developments

Executive Summary

Nonprofit employers are confronting rapidly expanding workforce compliance risks involving wage-and-hour regulations, immigration enforcement, religious accommodation obligations, PSLF

eligibility uncertainty, DEI-related litigation exposure, and evolving federal employment classification standards. Federal agencies are actively reshaping workplace enforcement priorities while courts and regulators continue to narrow compliance flexibility in several critical areas. Nonprofit executives, HR leaders, boards, and legal counsel should immediately review employment policies, payroll systems, accommodation procedures, hiring practices, contractor arrangements, and workforce communication strategies to reduce operational and legal exposure.

Key Actions for This Section

- Conduct immediate audits of payroll systems, exempt classifications, independent contractor relationships, and overtime reporting procedures.
- Review DEI-related hiring, promotion, and workforce policies with legal counsel to assess Title VII exposure.
- Complete internal I-9 reviews and establish formal ICE inspection response protocols.
- Review religious accommodation procedures, scheduling policies, and employee handbook language for compliance with heightened EEOC enforcement expectations.
- Communicate proactively with employees regarding PSLF developments and monitor pending litigation affecting nonprofit workforce recruitment and retention.

DOL Technical Amendment Formally Restores \$684/Week FLSA White-Collar Exemption Threshold

On May 14, 2026, the Department of Labor published a technical amendment in the Federal Register reinstating the 2019 FLSA white-collar overtime exemption salary threshold of \$684 per week (\$35,568 annually), effective immediately. The change formally removes Biden-era 2024 regulatory text that federal courts had already vacated. The highly compensated employee threshold also reverts to \$107,432 annually.

Nonprofits must confirm exempt employees meet the restored \$684/week threshold and update any HR policies or offer letters that referenced the now-void higher thresholds. Future rulemaking could again raise the threshold.

Source: [U.S. Department of Labor – WHD Announces Technical Amendment Restoring FLSA White-Collar Exemption Regulations \(May 14, 2026\)](#)

OBBBA Qualified Overtime Compensation W-2 Reporting Mandatory for Tax Year 2026—IRS Transition Relief Has Expired

Beginning with tax year 2026 (W-2s issued in early 2027), employers must separately report qualified overtime compensation on Form W-2, Box 12, using new Code TT. The IRS penalty relief that applied for 2025 has expired. Nonprofit payroll systems must now isolate the FLSA overtime premium—the “half” portion of time-and-a-half—and report it accurately or risk penalties under IRC §§6721–6722.

Nonprofits with hourly, overtime-eligible staff must audit payroll systems immediately to ensure compliant tracking and W-2 reporting before year-end. Failure to implement is no longer excused.

Source: [IRS – Questions and Answers About the New Deduction for Qualified Overtime Compensation](#)

● ICE Enforcement at Nonprofit Service Sites Is Elevated — Immediate I-9 Audit and Inspection Response Planning Required

With ICE's sensitive locations policy eliminated and 12,000 new agents operating, unannounced enforcement at health, social service, and refugee-serving nonprofits remains a sustained operational risk. ICE's March 16 reclassification of Form I-9 errors eliminates cure periods for more than ten previously correctable violations, creating immediate fines of \$288 to \$2,861 per form. Nonprofits should complete internal I-9 audits and train designated ICE responders before any Notice of Inspection arrives — there is no longer a correction window once an inspection begins.

Source: [Kutak Rock — ICE Enforcement Rapid Response Preparedness \(February 2026\)](#) | [Holland & Knight — Quiet Change, Serious Consequences: ICE Expands Form I-9 Violations \(April 2026\)](#)

● PSLF July 1 Employer Disqualification Rule — Pending Court Relief May Be Narrower in Scope Than Nonprofits Expect

The PSLF final rule takes effect July 1 — five weeks from now — giving the Secretary of Education authority to disqualify employers with a "substantial illegal purpose." Three lawsuits remain in the injunction phase, with most legal experts expecting a ruling before July 1. However, the Supreme Court's June 2025 decision in *Trump v. CASA* held that universal injunctions likely exceed federal judicial authority — meaning any injunction issued may be scoped to the specific plaintiff organizations rather than extending automatic protection nationwide. Nonprofits not named as plaintiffs should not assume they are covered. High-risk employers include those in immigration services, gender-affirming care, or DEI-adjacent advocacy. Class action vehicles remain available to plaintiffs seeking broader relief, and courts have not yet ruled on scope.

Nonprofits should not assume pending court relief will provide organization-specific protection without independent legal analysis. Employees should submit PSLF certification forms before July 1 to preserve credit for qualifying payments already made. Consult counsel immediately.

Source: [Student Loan Sherpa — Is PSLF Going Away? \(May 2026\)](#) | [Trump v. CASA, 606 U.S. 831 \(2025\)](#)

● DOL Proposed Joint Employer Rule Threatens Nonprofit Staffing and Subcontracting Arrangements — Public Comment Deadline Is June 22

DOL's April 22 proposed rule establishing a unified joint-employer framework under the FLSA, FMLA, and MSPA has a public comment deadline of June 22 — four weeks away. The proposed four-factor test creates joint and several liability for wage, overtime, leave, and recordkeeping obligations in staffing agency, fiscal sponsorship, and subcontracting arrangements. Even rarely exercised reserved control in contracts may establish joint employer status. Nonprofits using these workforce models should evaluate exposure and consult counsel before the deadline.

Source: [U.S. Department of Labor — NPRM Joint Employer Status Under the FLSA, FMLA, and MSPA](#)

● EEOC Sues The New York Times Over DEI-Related Race and Sex Discrimination in Promotion Decision

On May 5, 2026, the EEOC filed suit against The New York Times, alleging the company passed over a qualified white male editor for a deputy real estate editor role because of his race and sex, in violation of Title VII. The lawsuit cites the Times' publicly documented DEI commitments as evidence of race- and sex-conscious decision-making in hiring and promotion.

Nonprofits with written DEI goals or hiring targets face heightened litigation risk. Employers should review promotion processes to ensure selection decisions are documented as merit-based and are defensible against Title VII challenge.

Source: [U.S. Equal Employment Opportunity Commission – EEOC Sues The New York Times for DEI-Related Race and Sex Discrimination \(May 5, 2026\)](#)

EEOC May 2026 Enforcement Report Documents Record \$63 Million in Religious Discrimination Recoveries and 16 New Lawsuits Since January 2025

The EEOC's May 2026 enforcement summary reports more than \$63 million recovered and 16 religious discrimination lawsuits filed since January 2025—including a \$21 million settlement with Columbia University for antisemitism and a \$15 million COVID vaccine mandate conciliation. The agency has tripled its religious accommodation litigation pace, with enforcement spanning healthcare, hospitality, and nonprofits.

Nonprofits must ensure religious accommodation request processes are interactive, documented, and meet the *Groff v. DeJoy* “substantial hardship” standard. Scheduling policies, vaccine mandates, and dress-code rules all warrant review.

Source: [U.S. Equal Employment Opportunity Commission – EEOC Delivers on Administration Priorities and President Trump's Executive Orders \(May 2026\)](#)

EEOC Sues Chick-fil-A Franchisee Over Saturday Sabbath Scheduling—Highlights Strict Title VII Religious Accommodation Obligations

On May 14, 2026, the EEOC filed suit in the Western District of Texas against Hatch Trick, Inc., a Chick-fil-A Austin franchisee, alleging it refused to reasonably accommodate a fleet manager's Saturday Sabbath observance and fired her after she declined a lower-paying demotion. The case underscores the EEOC's aggressive religious accommodation enforcement posture.

Nonprofit employers must engage in an interactive process when any employee requests a religious accommodation. Offering a lesser role as the sole alternative—as alleged here—is unlikely to satisfy Title VII. Scheduling policies and accommodation protocols should be reviewed immediately.

Source: [U.S. Equal Employment Opportunity Commission – EEOC Sues Hatch Trick, Inc. for Religious Discrimination \(May 14, 2026\)](#)

EEOC Moves Toward Ending EEO-1 Race, Sex, and National-Origin Workforce Data Collection

On May 14–15, 2026, the EEOC submitted a proposal to the Office of Management and Budget to eliminate mandatory EEO-1, EEO-2, EEO-3, EEO-4, and EEO-5 workforce demographic data reporting requirements covering race, sex, and national origin. In effect since 1966, EEO-1 requires private employers with 100 or more employees to annually report workforce composition. No final action has been taken; OMB review is pending.

Nonprofits with 100 or more employees should continue current data collection practices until further official guidance. Discontinuing voluntary collection now could undermine internal equity audits and Title VII defensibility.

Source: [The Washington Post – Federal Civil Rights Watchdog Wants to Stop Tracking Data on Race and Sex \(May 15, 2026\)](#)

EEOC Has Permanently Ceased Investigating Disparate Impact Claims—Nonprofit Hiring Screens Now Face Only Private Litigation

Since October 31, 2025, the EEOC no longer investigates or litigates claims based solely on disparate impact theory, following an executive order and internal agency directive. Employees who filed such charges received “Right to Sue” letters and must pursue claims directly in court. EEOC field offices have closed all pending disparate-impact-only charges.

Without EEOC oversight, neutral nonprofit hiring screens—credential requirements, background checks, testing—now bypass EEOC review but remain subject to private class-action lawsuits and state-level enforcement, which may be more costly. Proactive policy audits are still essential.

Source: [K-12 Legal Insights – Disparate Impact No Longer Federal Policy \(February 25, 2026\)](#)

DOL Independent Contractor Classification Rule Advances to Final Rulemaking After Comment Period Closes April 28

The DOL's 60-day comment period on its proposed rule to reinstate the 2021 "economic reality" test for independent contractor classification under the FLSA, FMLA, and MSPA closed April 28, 2026. The rule would replace the Biden-era six-factor "totality of circumstances" test with a two-core-factor approach emphasizing the worker's control over work and opportunity for profit or loss. A final rule is expected later in 2026.

Nonprofits relying on independent contractors, fiscal sponsorships, or gig-based program staff should audit classifications now against the anticipated new framework and state-specific ABC tests that remain in effect.

Source: [U.S. Department of Labor – Notice of Proposed Rule: Employee or Independent Contractor Status Under the FLSA, FMLA, and MSPA \(February 26, 2026\)](#)

IRS, Accounting & Finance Developments

Executive Summary

Nonprofit finance and accounting leaders face a rapidly changing tax and compliance environment as OBBBA implementation accelerates, IRS reporting expectations expand, and federal agencies increase scrutiny of nonprofit compensation, charitable giving structures, government funding disclosures, and exempt status standards. Multiple developments this week create significant operational implications for development offices, payroll departments, finance committees, and boards of directors. Organizations should immediately review compensation exposure, charitable giving strategies, governance documentation, reporting procedures, and long-term financial resiliency planning.

Key Actions for This Section

- Conduct immediate reviews of executive compensation structures and historical employee records for expanded Section 4960 excise tax exposure.
 - Update donor communications, fundraising strategies, and planned giving materials to reflect OBBBA charitable deduction changes.
 - Review Form 990 reporting processes and fiscal sponsorship documentation in anticipation of **expanded** IRS disclosure requirements.
 - Assess organizational financial resiliency through reserve planning, multi-scenario budgeting, and budget stress testing.
 - Confirm all filing deadlines, group exemption compliance obligations, and governance oversight requirements are properly calendared and monitored.
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OBBBA's Expanded 21% Excise Tax on All Nonprofit Employees Earning Over \$1 Million Is Now Fully in Effect for Tax Year 2026

Effective for tax years beginning after December 31, 2025, the OBBBA has expanded the Section 4960 excise tax beyond the prior “top five” highest-paid employees rule. Now, any individual who was employed by the organization in any taxable year beginning after December 31, 2016—regardless of their compensation level, position, or current employment status—is a potential “covered employee.” If that individual’s compensation exceeds \$1 million, the nonprofit is liable for the 21% excise tax. No IRS transition guidance has been issued.

Nonprofits must audit employment records going back to 2017 to identify all individuals employed since then — including part-time workers and interns — whose total compensation from the organization and related entities could reach or has reached \$1 million. Absent guidance, organizations risk unexpected tax bills, with the AICPA warning some may be forced to restructure operations or reduce compensation to manage exposure.

Source: [CFO Dive – AICPA Seeks IRS Relief on Newly Expanded Excise Tax \(May 2026\)](#)

AICPA Formally Requests IRS Transition Relief and Comprehensive Guidance on OBBBA’s Expanded Section 4960 Excise Tax on Nonprofit Executive Compensation

In a May 8, 2026, letter to Treasury and the IRS, the AICPA urged the agencies to issue urgent transition relief addressing the OBBBA’s expansion of the Section 4960 excise tax. Key concerns include retroactive application to compensation paid before the OBBBA’s enactment, loss of regulatory exceptions for volunteers and part-time workers, and the risk of organizations restructuring or shutting down due to unexpected tax exposure.

Without IRS guidance, nonprofits face costly uncertainty about which employees are now “covered” under the expanded definition—extending back to any tax year after 2016—creating compliance challenges demanding immediate professional review.

Source: [AICPA & CIMA – AICPA Urges IRS to Issue Guidance to Regulation Affecting Tax-Exempt Organizations \(May 8, 2026\)](#)

OBBBA Restructures Charitable Giving Tax Incentives in 2026 — Development Offices Must Act Now

OBBBA’s charitable giving provisions—effective for all 2026 tax-year contributions—introduce four critical changes development officers must understand immediately. The positive: more than 87% of taxpayers using the standard deduction can now deduct up to \$1,000 (single) or \$2,000 (joint) in cash charitable contributions. The complications: itemizers face a new 0.5% AGI floor before any deduction applies; top-bracket donors face a 35% cap on deduction value; and corporations face a 1% taxable income floor. Development strategy, donor communications, and major gift conversations all require immediate updating.

Source: [Journal of Accountancy — How OBBBA Alters Charitable Deduction Strategies for 2025 and 2026 | BOK Financial — OBBBA Tax Reform Reshapes Charitable Giving](#)

Calendar-Year Nonprofit Filers That Requested a Form 8868 Extension Face a November 16, 2026 Form 990 Deadline—Not November 15—Because November 15 Falls on a Sunday

Calendar-year exempt organizations that filed Form 8868 by May 15, 2026 to request the automatic six-month filing extension have an extended deadline of November 16, 2026—not November 15—because November 15 falls on a Sunday. Under IRS rules, when a due date falls on a weekend or federal holiday, the deadline shifts to the next business day. The extension does not postpone payment of any unrelated business income tax (UBIT) owed.

Nonprofits that extended their 2025 Form 990 filing must calendar the correct November 16 deadline and ensure UBIT payments were made by May 15. Missing the extended deadline triggers daily penalties and risks automatic revocation after three consecutive missed filings.

Source: [Internal Revenue Service – Return Due Dates for Exempt Organizations: Annual Return](#)

IRS Rev. Proc. 2026-8 Sets January 22, 2027 Compliance Deadline for Group Exemption Holders

IRS Revenue Procedure 2026-8 comprehensively overhauls the group exemption letter program—ending a nearly six-year moratorium on new applications. Existing holders have until January 22, 2027, to achieve compliance with updated governance, oversight, and documentation standards. Nonprofits with chapter or affiliate structures must begin reviews immediately. Required steps—confirming subordinate affiliations, updating governing documents, and establishing annual supervision protocols—are far more complex than the deadline may suggest.

Source: [Charity Lawyer Blog — The Return of the IRS Group Exemption: What Nonprofits Need to Know \(April 27, 2026\)](#)

IRS and Treasury 2025–2026 Priority Guidance Plan Places OBBBA Implementation and Racial Discrimination Public Policy Guidance at the Top of the Exempt Organizations Agenda

The IRS and Treasury’s 2025–2026 Priority Guidance Plan, released September 30, 2025 and continuing through June 2026, places two critical items at the top of the exempt organizations agenda: OBBBA implementation (Sections 4960 and 4968) and new guidance on the fundamental public policy against racial discrimination as it applies to private schools’ 501(c)(3) eligibility. The plan also addresses the Johnson Amendment and OBBBA qualified overtime deduction guidance.

The racial discrimination guidance—informed by recent Supreme Court caselaw—could redefine the public policy doctrine and expand grounds for 501(c)(3) revocation beyond its historically narrow use. Organizations with DEI-related programs should assess their exempt status risk now.

Source: [Harmon Curran – Treasury and IRS Announce Significant Upcoming Guidance for 501\(c\)\(3\) Organizations \(March 4, 2026\)](#)

Treasury and IRS Announce Form 990 Revision to Require Expanded Disclosure of Government Grants, Contracts, and Fiscal Sponsorship Arrangements

On April 23, 2026, the Treasury Department announced that the IRS will revise Form 990 to require 501(c)(3) organizations to provide expanded disclosures about government grants, government contracts, and fiscal sponsorship arrangements. Treasury cited concerns that some fiscal sponsorship structures obscure who controls funds and how they are used. Proposed regulations and a public comment period will precede any final changes.

Nonprofits receiving government funding or serving as fiscal sponsors should begin reviewing fund documentation and governance now—before proposed rules are issued—as enhanced scrutiny signals significantly higher compliance expectations and potential liability.

Source: [U.S. Department of the Treasury – Treasury Announces Form 990 Transparency Initiative to Expose Hidden Funding and Strengthen Oversight \(April 23, 2026\)](#)

Major Donor-Advised Fund Sponsors Block Grants to Nonprofits Facing Federal Indictment—Highlighting Funding Vulnerability for Organizations Under Legal Scrutiny

Following a federal indictment of the Southern Poverty Law Center (SPLC) on wire fraud, false bank statements, and money laundering conspiracy charges in April 2026, Fidelity Charitable, Vanguard Charitable, and DAFgiving360 (Schwab) halted donor-advised fund (DAF) grant distributions to the organization—even though the SPLC retains its 501(c)(3) status and has not been convicted. Sponsors cited internal policies allowing denial when organizations face alleged illegal activity investigations.

This action underscores a critical risk for nonprofits: DAF sponsors hold full legal discretion over distributions regardless of donor intent. Any federal investigation or indictment—even without a conviction—can trigger funding cutoffs, with no legal recourse for affected organizations or their donors.

Source: [The Intercept – Big Finance Might Be Dooming the SPLC—Even Before Its Day in Court \(May 8, 2026\)](#)

OBBBA Replaces Flat 1.4% Endowment Excise Tax with Graduated Rate Structure of Up to 8% for Private Colleges and Universities with 3,000+ Students

Effective for tax years beginning January 1, 2026, the OBBBA restructures the Section 4968 endowment excise tax for private colleges and universities with at least 3,000 tuition-paying students. The new tiered rates are: 1.4% for student-adjusted endowments of \$500,000–\$750,000; 4% for \$750,000–\$2 million; and 8% for endowments exceeding \$2 million per student. Net investment income now includes student loan interest and royalty income.

Approximately 15 institutions are projected subject to the new rates in 2026, with 10 facing the 4% or 8% tier. Nonprofit higher education finance leaders should model their tax exposure now using current endowment and enrollment data.

Source: [Westwood Group – Wealthy Colleges Face Expanded Endowment Tax \(May 2026\)](#)

Rising Demand, Shrinking Resources: How Nonprofits Should Make Programming Decisions

With nonprofits facing a widening gap between rising demand and shrinking resources, Bridgespan recommends beginning programming decisions by reaffirming the organization’s intended impact and theory of change—the north star for all trade-offs. Leaders should then narrow focus to three to five high-leverage initiatives that align with mission, respond to current conditions, and match organizational capacity. Some programs must be paused or ended. Saying “no” to lesser priorities is what allows organizations to say “yes” to what truly matters.

Source: [Bridgespan Group – Strategic Planning in Times of Uncertainty: A Practical Framework for Nonprofit Leaders](#)

Building Nonprofit Financial Resiliency: Practical Steps for Strengthening Organizational Stability

Financial resiliency is no longer optional—it is the essential foundation for sustained mission delivery. Practical steps include building four to six months of operating reserves, conducting rolling cash flow forecasts rather than annual projections, developing multi-scenario budgets that test best, base, and worst-case conditions, and pursuing strategic revenue diversification through earned income, recurring giving programs, and mission-aligned partnerships. Reserves, when deployed, must be tied to defined triggers paired with a replenishment plan—never used to patch structural deficits.

Source: [Nonprofit PRO – How Nonprofits Can Build Real-Time Financial Resilience in 2026](#)

Stress Testing the Nonprofit Budget: Parameters, Process, and How to Interpret the Results

A nonprofit budget stress test reveals three critical factors: the susceptibility of certain revenue streams, the flexibility of expenditure decisions, and the margin available for enduring a crisis. Starting with a five-year financial model and baseline assumptions, organizations develop alternative scenarios—such as shifts in economic development or natural disaster exposure—then list budget adjustments, assess impacts, and rank solutions by ease of implementation. Results expose financial strengths and weaknesses, determining whether the budget can withstand crises of different magnitudes.

Source: [Environmental Finance Center Network – Conducting a Budget Stress Test to Determine Your Level of Financial Resiliency](#)

Finding New Donors and Funding Sources in an Era of Increased Competition and Reduced Traditional Support

As federal funding retreats and competition for foundation grants intensifies, nonprofits must systematically identify and cultivate new donors. Key strategies include analyzing donor data to identify untapped giving capacity, expanding outreach to younger digital-first donors through transparent impact storytelling, promoting donor-advised funds and planned giving options, and building monthly giving programs for long-term donor relationships. Organizations that prioritize stewardship over transactional fundraising—backed by authentic community connection and consistent impact data—are best positioned to secure sustainable new support.

Source: [Candid – Fundraising Strategies for 2026: Building Strong Donor Relationships](#)

State Nonprofit News

Executive Summary

State governments continue expanding nonprofit oversight, employment regulation, donor privacy protections, fraud enforcement authority, and workforce compliance obligations. Multiple states are implementing major governance reforms, AI employment disclosure requirements, paid leave mandates, and new anti-fraud enforcement mechanisms directly affecting nonprofits that receive public funding or operate large workforces. At the same time, several states are moving to create state-level protections tied to federal nonprofit policy uncertainty. Nonprofit leaders operating across multiple states should immediately review governance documents, employment practices, donor privacy protocols, and grant compliance systems.

Key Actions for This Section

- Review bylaws, governance procedures, and annual filing requirements for states implementing major nonprofit law changes.
- Audit employment practices for compliance with new state paid leave, AI disclosure, and hiring restriction laws.
- Strengthen donor privacy, fraud prevention, and grant documentation procedures in anticipation of heightened state enforcement.
- Assess Medicaid revenue exposure and contingency planning for organizations operating health-related programs in rural or heavily Medicaid-dependent communities.
- Monitor state-level legislative efforts that may create new nonprofit compliance obligations tied to political activity, AI usage, or federal tax-exempt status changes.

Supreme Court Rules 9–0 That State AG Donor Subpoenas Constitute Immediate First Amendment Injury—Nonprofits May Now Seek Federal Court Relief Without Waiting for Enforcement

On April 29, 2026, the Supreme Court unanimously held in *First Choice Women’s Resource Centers, Inc. v. Davenport* that a state attorney general’s demand for donor names and contact information inflicts a cognizable First Amendment injury, allowing the nonprofit to challenge the subpoena in federal court immediately—without first waiting for a state court to compel compliance. The ruling applies to all nonprofits, not just those with the petitioner’s mission.

Any nonprofit receiving a state AG subpoena for donor or member lists now has immediate access to federal court to challenge the demand. Organizations should consult counsel to assess subpoena response strategies and First Amendment defenses.

Source: [Ropes & Gray – Supreme Court Reinforces Donor Privacy Protections, Permitting Immediate Federal Court Challenge to State Subpoenas \(May 2026\)](#)

● **FLORIDA: Florida Nonprofit Corporation Act Comprehensively Rewritten — July 1 Effective Date Requires Immediate Governance Review**

HB 797 — which unanimously passed both Florida legislative chambers — comprehensively rewrites the Florida Nonprofit Corporation Act, effective July 1, now six weeks away. The law updates governance structures, officer fiduciary duties, member rights, voting procedures, merger rules, and remote participation standards, aligning Florida law with the ABA's Model Nonprofit Corporation Act adopted in 37 states. Florida nonprofits must immediately audit bylaws and governance documents against new statutory defaults and identify any amendments needed before the effective date. Operating under conflicting provisions after July 1 creates significant legal exposure that cannot be corrected retroactively.

Source: [National Law Review — Florida Passes Sweeping Modernization of State Nonprofit Law, Effective July 1 \(March 2026\)](#) | [Florida Senate — HB 797 \(2026\)](#)

● **PENNSYLVANIA: Act 122 Annual Report Deadline Is June 30, 2026—Final Grace-Period Year Before Administrative Dissolution Penalties Begin in 2027**

Pennsylvania nonprofit corporations must file their 2026 annual report with the Department of State by June 30, 2026, at no cost. Under Act 122 of 2022, 2026 is the last transition year before full enforcement begins: starting with 2027 reports, failure to file within six months of the due date triggers administrative dissolution and loss of the organization's registered name—potentially permanently for foreign registrants.

Pennsylvania nonprofits that have not yet established a compliance routine face real dissolution risk in 2027. Filing now at file.dos.pa.gov is free, takes minutes, and preserves legal standing and name protection.

Source: [Pennsylvania Department of State – Annual Reports: Requirements, Deadlines, and Dissolution Rules](#)

● **CALIFORNIA: Attorney General Opens 45-Day Comment Period on Mandatory Online-Only Charity Filing Regulations—Written Comments Due by June 16, 2026**

California's Attorney General Registry of Charities and Fundraisers has opened a 45-day public comment period on proposed regulations requiring all registrants—charitable corporations, professional fundraisers, raffle operators, and certain nonprofit schools—to submit all filings and payments exclusively through an online system. Paper submissions and checks will no longer be accepted. The comment deadline is 5:00 p.m. on June 16, 2026. Proposed forms are available on the Registry's website.

California nonprofits and their fundraising consultants must review the proposed regulations, update internal workflows for digital-only submissions, and submit public comments before June 16 to shape implementation details.

Source: [California Office of the Attorney General – Registry of Charities and Fundraisers Online Filing Service – Notice of Proposed Regulations \(2026\)](#)

● **MAINE: Paid Family and Medical Leave Benefits Now Available to Employees—Nonprofit Employers Must Comply as of May 1, 2026**

Maine's Paid Family and Medical Leave (PFML) program began paying benefits on May 1, 2026. All Maine employers—including nonprofits with just one employee—must participate unless they have an approved private substitute plan. Eligible workers may take up to 12 weeks of paid leave per year for medical, parental, family care, military, or safety reasons. Employers have been collecting payroll premiums since January 2025 and must display required notices and provide written notice to new hires within 30 days of employment.

Nonprofits that have not yet posted required notices, updated HR policies, or audited premium payments face immediate compliance risk and possible penalties under the new benefit framework.

Source: [First Nonprofit – Maine Law Alert: Paid Family and Medical Leave Incoming \(April 13, 2026\)](#)

NEW YORK: FCRA Amendments Now Barring Use of Consumer Credit History in Hiring and Employment Decisions Statewide, Effective April 18, 2026

As of April 18, 2026, New York State makes it an unlawful discriminatory practice for employers—including nonprofits—to request or use an applicant’s or employee’s consumer credit history for any employment decision: hiring, promotion, compensation, or retention. Consumer reporting agencies may not furnish such information to employers absent a narrow exception. New York joins ten states with similar bans; credit checks remain permissible only for specific exempt roles involving security clearances or fiduciary authority over \$10,000+.

Nonprofits hiring in New York must immediately audit screening processes, remove credit checks from non-exempt positions, and retrain HR staff and external background check vendors to comply.

Source: [Mayer Brown – New York Bars Employers from Considering Consumer Credit History in Employment Decisions \(April 13, 2026\)](#)

OBBBA Medicaid Cuts Are Forcing Rural Nonprofit Hospital Service Closures — October 1 Eligibility Cutoffs Require Board-Level Contingency Planning Now

Georgetown Center for Children and Families documents that OBBBA Medicaid cuts are already forcing rural nonprofit hospitals and health centers to close—not merely projecting losses. A Nebraska dialysis unit closed in April 2026; rural executives nationwide report multi-year operating income declines. The \$50 billion Rural Health Transformation Fund covers only 37% of projected cuts. With October 1 eligibility cutoffs under five months away, health-serving nonprofits must immediately quantify Medicaid revenue exposure and prepare board-level contingency plans.

Source: [Georgetown Center for Children and Families — Rural Hospitals and Communities Feeling Impact of H.R. 1 Medicaid Cuts \(May 2026\)](#) | [LeadingAge — HR 1 Implementation: State Medicaid Programs \(updated May 2026\)](#)

OBBBA Medicaid Cuts Are Forcing Nonprofit Health Service Closures Nationwide — New Data Confirms 446 Hospitals in 44 States at Risk

OBBBA Medicaid cuts are forcing nonprofit hospitals and health centers to eliminate services far beyond the rural settings initially documented. A new Public Citizen report identifies 446 hospitals in 44 states and Washington, D.C., at risk of closure or major service reductions, serving 6.6 million patients and employing 275,458 workers. Five states — California, Connecticut, Massachusetts, New York, and Washington — have more than one quarter of their hospitals at risk. In Oklahoma, INTEGRIS Health has announced closures across dermatology, pediatric, and mental health services, citing a projected \$130 million funding loss. The October 1 eligibility cutoffs are less than five months away.

Health-serving nonprofits of all sizes and geographies — not only rural providers — must immediately quantify Medicaid revenue exposure and prepare board-level contingency plans.

Source: [Georgetown Center for Children and Families — Rural Hospitals and Communities Feeling Impact of H.R. 1 Medicaid Cuts \(May 2026\)](#) | [Public Citizen — The Big Ugly Threat to Safety Net Hospitals \(March 31, 2026\)](#)

CONNECTICUT: Enacts AI Employment Disclosure Law — Nonprofit Employers Face October 1, 2026 Compliance Deadline

Connecticut’s General Assembly passed SB 5—the Connecticut Artificial Intelligence Responsibility and Transparency Act—on May 1, 2026, with Governor Lamont confirming he will sign it. The law’s employment provisions take effect October 1, 2026, covering any employer using automated tools that substantially influence

hiring, promotion, discipline, or termination decisions. Nonprofit employers must disclose AI tool use to applicants and employees, cannot use AI as a defense against discrimination claims, and must report AI-related workforce reductions to the state Labor Department. With only months until the first effective date, nonprofits should audit all talent-management technology and update vendor contracts and HR protocols immediately.

Source: [CT Employment Law Blog — AI Bill Passes General Assembly \(May 2, 2026\)](#)

MULTISTATE: 21 State Attorneys General Escalate GoFundMe Investigation Over 1.4 Million Unauthorized Charity Donation Pages

On March 3, 2026, a bipartisan coalition of 21 state attorneys general and charity regulators sent GoFundMe a formal demand letter after the platform created over 1.4 million charity donation pages without organizational consent. Regulators cited potential violations of charitable solicitation and consumer protection laws, including inaccurate charity data, hidden donor-advised fund routing, a 16.5% platform “tip” diverted to GoFundMe, and misleading search engine placement. GoFundMe is required to prove page removal and correct practices.

All nonprofits should check major donation platforms for unauthorized use of their identity and update gift acceptance policies to address platform-level compliance risks.

Source: [New York State Attorney General – Attorney General James Demands Transparency from GoFundMe on Unauthorized Fundraising Campaigns \(March 3, 2026\)](#)

MINNESOTA: Legislature Approves Anti-Fraud Legislation Creating Independent Office of Inspector General—Raises Compliance Stakes for State-Funded Nonprofits

On May 11, 2026, the Minnesota Senate passed legislation creating an independent Office of Inspector General to investigate fraud in state programs and agencies, heading to Governor Walz’s desk. The legislation follows major fraud scandals in state-funded human services programs and FBI raids on Medicaid providers. The new inspector general will have broad authority to investigate and refer cases involving nonprofits receiving state grants and contracts.

Minnesota nonprofits receiving state funding should expect heightened oversight, documentation requirements, and potential audits. Robust internal controls, anti-kickback policies, and clear grant compliance procedures are now essential for those operating in Medicaid, childcare, or social services programs.

Source: [The Spokesman-Review – Minnesota Lawmakers Approve Anti-Fraud Legislation Establishing Independent Inspector General \(May 11, 2026\)](#)

MINNESOTA: Legislature Passes Bill Expanding State Authority to Withhold Payments to Nonprofits Suspected of Fraud in State Programs

The Minnesota House unanimously passed legislation in May 2026 that would expand the state’s authority to withhold payments to program participants suspected of fraud—including nonprofits administering state-funded services. The bill adds reporting requirements for the Departments of Human Services and Children, Youth, and Families and codifies anti-kickback criminal provisions in state law for Medicaid and childcare assistance programs. Annual legislative reporting on grant disbursements to nonprofits is also required.

Nonprofits contracting with Minnesota state agencies must strengthen internal fraud controls, billing documentation, and compliance training. False billing or service misrepresentation now carries increased risk of payment suspension and criminal referral.

Source: [Minnesota House of Representatives Session Daily – House Unanimously Passes Bill Expanding State Powers to Withhold Payments Over Suspected Fraud \(May 2026\)](#)

VIRGINIA: Governor Spanberger Signs Landmark Paid Family and Medical Leave Law on May 11, 2026—Nonprofit Employers Must Prepare for 2028 Implementation

Governor Abigail Spanberger signed Virginia's first-ever mandatory paid family and medical leave law (SB 2/HB 1207) on May 11, 2026. The law takes effect July 1, 2026, but payroll contributions begin April 1, 2028, with benefits available December 2028. Employees may receive up to 80% of their wages for up to 12 weeks for qualifying medical, parental, or family events. Employers may substitute approved private plans.

Virginia nonprofits have a two-year runway to assess financial impact, evaluate private plan alternatives, and update employee handbooks. Early budget modeling is critical given nonprofit workforce composition and reliance on restricted grant funding.

Source: [VPM News – Spanberger Signs Landmark Paid Family and Medical Leave Bill into Law \(May 12, 2026\)](#)

COLORADO: Governor Polis Signs SB 9 Decoupling State Nonprofit Tax Exemptions from Politically Motivated Federal IRS 501(c)(3) Revocations

On April 20, 2026, Governor Jared Polis signed Senate Bill 9, which allows Colorado nonprofits to retain their state sales and use tax exemptions even if the IRS revokes their federal 501(c)(3) status for political reasons. Qualifying organizations need only show a current or former IRS determination letter. The state retains authority to deny exemptions for genuine legal violations. The bill received bipartisan support and was championed by the Colorado Nonprofit Association.

Colorado's more than 16,000 nonprofits now have a state-level safety net against politically motivated federal revocation, preserving access to critical tax exemptions that protect operating budgets from sudden collapse.

Source: [The Aspen Times – Governor Signs Bill Shielding Colorado Nonprofits from Potential Federal Threats \(April 20, 2026\)](#)

Summary

Nonprofit organizations are navigating an increasingly volatile operating environment shaped by expanding federal enforcement activity, funding instability, workforce compliance pressures, evolving state regulations, and heightened scrutiny of governance, employment, and financial practices. Across every major operational area—grants management, workforce oversight, charitable giving, financial resiliency, governance, donor privacy, and program sustainability—organizations are being forced to strengthen compliance systems while simultaneously responding to rising community demand and shrinking resources. The developments included in this May 25, 2026 Navigator News Update reinforce a central reality confronting nonprofit leaders: long-term mission sustainability now depends as much on operational adaptability, legal preparedness, and financial resiliency as it does on programmatic excellence. Boards and executives should treat these developments not as isolated events, but as part of a continuing structural shift in the nonprofit operating environment.

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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

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