Forefront is an Illinois statewide association serving operating nonprofit organizations, grantmakers, advisors, and allies. Our mission is to build a united and thriving social impact sector that has a transformative impact on the wellbeing and economic security of communities, and promotes equity across the state of Illinois. We provide education, advocacy, thought leadership, and facilitate collective action across issues that are important to our members and the sector.

**OUR ADVOCACY**

In support of our almost 1,000 statewide members, Forefront’s Policy and Government Affairs team works year-round at the federal, state, and local levels to advocate for policies that will support and advance the work of nonprofits, foundations, and other social impact organizations. Our policy agenda, guided by our expert and diverse statewide policy committee, provide a framework for how we determine if various legislation, regulations, and other government requirements are favorable to the Illinois social impact sector.

**OUR POSITIONS**

- We are deeply committed to advancing racial justice + equity.
- We defend democratic participation and civic engagement.
- We promote innovative public private partnerships.
- We defend and support our sector’s workforce.
- We work to improve economic security for sector employers and Illinois residents.
- We support equitable tax policy for charitable organizations, communities, families and individuals.
- We build trust among our sector, government officials and the general public.

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**ILLINOIS + SOCIAL IMPACT SECTOR**

<table>
<thead>
<tr>
<th>Percentage of Private Employment in Illinois Covered by Nonprofits</th>
<th>Amount of Revenue Generated by Nonprofits in Illinois</th>
<th>Number of Foundations + Grantmakers in Illinois</th>
<th>Number of Nonprofits in Illinois</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.4 %</td>
<td>$133 billion</td>
<td>6,281</td>
<td>50,780</td>
</tr>
</tbody>
</table>

Candid Disclaimer: The data has been retrieved from Candid and is subject to revision. For more information on giving to and by foundations, see https://candid.org/use-our-data/about-our-data.
After the successful Universal Charitable Deductions in 2020 and 2021, the need is clear for continuation of universal incentives to promote charitable giving. Those in need receive $2.50 in benefit for each $1 in tax benefit from the charitable deduction, but only 12% of taxpayers have access to the current deduction. This is fundamentally unfair, and making the charitable deduction universal caused clear increases in giving at the exact amount the deduction was set at. This would be an important step to shore up resources for nonprofits doing essential work in communities around the country.

**NONPROFIT SECTOR STRENGTH AND PARTNERSHIP ACT**
The social impact sector employs 11% of the Illinois workforce and 10% of the workforce nationally, and partners with governments at all levels to provide essential services and promote the public good. Yes, there is no one in the federal government charged with ensuring the challenges and concerns of our sector are heard or addressed. The Nonprofit Sector Strength and Partnership Act (H.R. 7587 in the 117th Congress), would establish a new White House Office on Nonprofit Sector Partnership, among other provisions, to achieve this goal.

**POST-GRADUATION SCHOLARSHIPS**
Post-graduation scholarship grant programs can stimulate regional economic growth, strengthen a community’s workforce, and help address the growing student debt crisis. Federal law should treat post-graduation scholarships like traditional scholarships, a charitable activity. These programs are growing in popularity in the philanthropic world, and the bill to remove the tax burden is targeted to communities most in need of more skilled workers. (HR 4095/S. 2191 in the 117th Congress)

**PHILANTHROPIC AND NONPROFIT REGULATIONS**
Discussions are continuing at the federal level on a range of regulations that would impact the philanthropic and nonprofit sectors. From regulating DAFs to additional labor regulations, there are key discussions that would impact our stakeholders, and on which our sector has a diverse set of viewpoints. While we do not have all the answers on these important public policy questions, it is important that key stakeholders are invited to the table, to ensure that any solution is constructive and is informed by experience in the sector.

**DEMOCRACY AND VOTER RIGHTS**
The social impact sector supports a strong and vibrant democracy in America. A democracy that encourages participation in the democratic process, protects citizens’ right to be counted, right to vote, and provides fair representation, without restriction and interference. As Congress continues to work to strengthen our democracy, nonprofits will be there to support these efforts.