



Mar 23, 2020

Categories:

[Coronavirus Response](#)

[Team](#)

[Publications](#)

Authors:

[Charles M. Johnson](#)

[E. Todd Wilkowski](#)

FEMA Assistance for Non-Profit Entities Providing COVID-19 Protective Measures

President Trump, by declaring the ongoing coronavirus disease pandemic (COVID-19) a national emergency, made it possible for all states, tribes, territories and the District of Columbia, together with certain private, non-profit organizations (“PNPs”) to be eligible for [public assistance](#) to reimburse these agencies and organizations for a portion of their expenditures from FEMA under certain conditions. PNPs engaged in providing emergency protective measures to address COVID-19 should take prompt action now to assure that such COVID-19-related expenditures, if possible, are eligible for the public assistance provided by FEMA under the Stafford Act. **Eligible PNPs may include private, non-profit hospitals and clinics, non-profits agencies providing emergency relief or serving a key role in educating the public about COVID-19, churches and certain other non-profit agencies.**

PNPs should promptly review the following guidelines and consistently document eligible expenses they have incurred in providing [emergency protective measures](#). Eligible PNPs that otherwise qualify under the program criteria may receive public assistance for up to 75% of such expenses and expenditures. PNPs must meet these eligibility guidelines:

For a PNP to qualify for public assistance from FEMA and reimbursement for certain costs and expenses, it must demonstrate it is: (1) an “eligible entity” (2) operating an eligible facility (3) incurring eligible costs and expenses to (4) provide emergency protective measures and services.

Eligible Entity

A PNP must meet the following criteria to be deemed an “eligible entity”:

- The PNP must have a current ruling letter from the IRS granting a tax exemption under Sections 501(c), 501(d) or 501(e) of the Internal Revenue Code; and
- The PNP must demonstrate it is properly organized as a non-profit entity under applicable state law.

Eligible Facility

PNPs that are eligible entities must then verify that they own or operate an “eligible facility” that provides at least one of these services:

- A facility that provides a critical service, which is defined as education, utility, emergency, or medical services; and/or
- A facility that provides a non-critical, but essential social service AND provides those services to the general public.

Notably, certain types of facilities, such as senior centers, that restrict access in a manner clearly related to the nature of the facility are still considered eligible facilities because they provide essential social services to the general public.

Eligible Services

PNPs should then refer to federal guidelines identifying and distinguishing between critical services and PNP eligible non-critical essential social-type services. General categories of potentially eligible services include:

- Management, control and reduction of immediate threats to public health and safety;
- Emergency medical care (but not if covered by HHS programs like Medicaid or Medicare or other insurance);
- Medical sheltering (e.g., when existing facilities are reasonably forecasted to become overloaded soon and cannot accommodate current or anticipated needs);
- Purchase and distribution of food, water, ice, medicine, and other consumable supplies, including personal protective equipment (PPE) and hazardous material suits;

- Movement/transportation of supplies and persons related to FEMA activities;
- Security and law enforcement services;
- Communications of general health and safety information to the public; or
- Reimbursement for state, tribe, territory and/or local government force account overtime costs.

FEMA recently expanded its guidelines to include churches.

Eligible Expenses

To be reimbursable, expenses incurred to address emergency protective measures must be provided at the written direction or guidance from governing public health officials. If reasonably possible, PNPs are encouraged to get prior (or at least contemporaneous) written confirmation from the local public health officials that these expenses or expenditures are eligible for reimbursement. FEMA public assistance will not duplicate reimbursement provided by the Department of Health and Human Services (HHS), including the Centers for Disease Control and Prevention or other federal agencies.

PNPs should consult with the local District office of FEMA and local public health officials after reviewing the FEMA Public Assistance Program and Policy Guide related to the reimbursement of specific large expenditures.

Conclusion

Eligible PNPs should prioritize the planning, documentation and timely submission of eligible costs or expenses for FEMA reimbursement for costs and expenses incurred while providing emergency protective measures combatting the impact of the COVID-19. Subsequent attempts to confirm eligibility for such costs and expenses may be rejected or result in considerable delays in reimbursement.

Eligible PNPs are covered under the federal act and are encouraged to apply directly for public assistance to FEMA. Eligible PNPs do not

have to wait for their governor or state agency to make a declaration of an emergency to request this relief. Public assistance in providing these vital emergency responses and services is intended to both promote prompt action by PNPs and ensure that these vital PNPs remain viable to fulfill their critical mission after the current COVID-19 crisis subsides.

To provide guidance and support to clients as this global public-health crisis unfolds, Frost Brown Todd has created a [Coronavirus Response Team](#). Our attorneys are on hand to answer your questions and provide guidance on how to proactively prepare for and manage any coronavirus-related threats to your business operations and workforce.

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.