

Concordia Plan Services has provided this flowchart to help you determine if your organization is exempt from the contraceptive mandate.

Is your entity separately incorporated from a church?

Has employer filed articles of incorporation with its state for separate incorporation?
- Check the Secretary of State's website in your state for entity's name

No

Your entity is a religious employer exempt from the contraceptive mandate.

Yes

Is your entity a seminary, mission society, men's/women's organization, or youth group?

Mission Societies
- Many mission societies have "mission" in their name
- Exempt from filing Form 990

Yes

Your entity is a religious employer exempt from the contraceptive mandate.

No

Does your entity offer admissions, goods, services, or facilities for sale other than on an incidental basis or at a nominal cost to the general public?

If not charging for anything, and all of entity's support is from donations, then exempt.

A main key is "to the general public"
- If restrict offer/sale to Lutheran affiliation, then likely exempt

No

Your entity is a religious employer exempt from the contraceptive mandate.

Yes

Does your entity normally receive more than 50% of its support from a combination of governmental resources, public solicitation of contributions and receipts from the sale of admissions, goods, performance of services, or furnishing of facilities in activities that are not substantially related to your entity's purpose?

If support is specifically coming from the church, then answer to this question is "no," i.e., entity is exempt
- e.g., a school receives more than 50% of budget from affiliated churches and less than 50% from tuition, fundraisers open to public, government grants, etc.

No

Your entity is a religious employer exempt from the contraceptive mandate.

Yes

Your entity is not exempt from the contraceptive mandate, unless its workers' health coverage is through a grandfathered plan.