## The ACA Contraceptive Mandate

## Is Your Organization Exempt?

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

Many mission societies have "mission" in their name and are 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 the entity's support is from donations, then the entity is exempt.

A main key is "to the general public." If your entity restricts offer/sale to Lutheran affiliation, then likely exempt.

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 the answer to this question is "no" and the 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.).

Your entity is not exempt from the contraceptive mandate, unless your workers' health coverage is through a grandfathered plan or your entity has filed a religious objection.

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

NO

NO

**YES** 

