

perspectives

July 2014

A publication from
Benesch Friedlander
Coplan & Aronoff LLP

MY BENESCH MY TEAM

Trends and topics in not-for-profit management

Not-for-Profit Spotlight



Bikur Cholim
of Cleveland

Established in 1988, Bikur Cholim is dedicated to serving all members of the Jewish community by providing assistance to those experiencing health-related problems. Bikur Cholim strives to help young and old, in Cleveland and beyond, by offering comfort, shelter and support through a variety of services.

Bikur Cholim accomplishes this through the coordinated effort of dedicated volunteers who selflessly perform the mitzvah of "bikur cholim"—literally "visiting the sick"—with all of the nuances of care and concern this community embraces. Bikur Cholim sees its duty to stand with individuals and their families during times of medical crisis in accordance with Jewish tradition, as are the practices of the organization.

Specific services include:

- Kosher hospitality rooms at Ahuja Medical Center, Cleveland Clinic, Hillcrest Hospital and University Hospitals
- Guest house
- Visits to hospitals, the homebound and homes of the aged
- Transportation to medical appointments
- Interpreters
- Kosher hot meals
- Seniors' program
- Financial assistance
- Community health education
- Shabbat boxes in hospitals
- Medical equipment loan
- Emergency child care

Visit the organization's website to learn more and view a great informational video.

For more information, contact the Bikur Cholim office at bikurcholimcleveland@gmail.com or call 216.320.1771.

Giving to Religion Trending Downward for a Decade



Melissa S. Brown

Giving USA: The Annual Report on Philanthropy is the seminal publication reporting on the sources and uses of charitable giving in the United States. It shows giving to religion in the United States changed very little in 2013 compared to 2012, with a tiny dip of 0.2%. This adds to a decade-long trend. Giving to congregations, to the governing bodies of faith communities (diocese, synod, presbytery, etc.) or to media-based ministries has remained flat after adjusting for inflation. This flat line for religious giving is occurring even as other types of charities have seen growth since the Great Recession ended in 2009.

Declines in giving to religion clearly have implications for religious organizations and their financial sustainability. Less well-recognized may be the impact these declines may have for other American charities. This is for at least three reasons. First, the Jewish, Christian and Muslim faiths explicitly and implicitly teach about giving. Fewer worshipers in those faiths might decrease the percentage of people who "learn to give" to other types of charities. Second, many religious people give to secular causes because giving expresses their faith or because they learn about needs from people who worship with them. So, when fewer people go to worship, fewer are inspired to give. Third, many charities in other spheres—such as human services, health care, international aid or education—have been formed by faith groups. These include Lutheran social services, Catholic hospitals, groups such as World Vision, Jewish federations, and institutions such as Baptist universities or Christian K–12 education. A decline in religious engagement has a potential impact on the viability of, and additional creation of, these types of groups.

The drop in giving to religion reflects larger societal changes. Fewer Americans identify a religious affiliation and fewer participate regularly in worship services. The Pew Research Religion & Public Life Project found in 2012 that 18% of U.S. residents have no affiliation with a religious faith. (See more [here](#).) This is the highest percentage of "non-affiliated" ever found. Further, Michael Emerson of Rice University and Laura Essenburg of Augsburg College found in a long-term study that 31% of people attended worship services less often in 2012 than they had in 2006. (See more [here](#).)

The Philanthropy Panel Study shows a drop in the percentage of households that give to religion and a drop in the amount donated, at least as of 2008. The first time the study asked about giving to religion, in 2000, 47% of households reported average annual gifts of \$2,180 (adjusted for inflation to 2008) to religion. The most recent data available, for 2008, show 42% of households gave an average of \$2,086 a year to religion (Philanthropy Panel Study 2001 and 2008 key findings can be found [here](#)).

In addition to reflecting a drop in religious engagement, it is likely that these declines in giving to religion also reflect no income growth for middle- and lower-income households. These are the groups that comprise the largest share of religious givers. Demographic and economic research from government agencies such as the Census Bureau shows repeatedly that middle income and lower income families have seen little to no growth in discretionary income (see one such study [here](#)).

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Is the Front Door Closing on the Parsonage Exemption?



Jessica N. Angney

On November, 22, 2013, in *Freedom from Religion Foundation v. Lew*, 2013 U.S. Dist. LEXIS 166076, a federal judge for the Western District Court of Wisconsin decided that the parsonage exemption under Section 107(2) of the Internal

Revenue Code of 1986, as amended (the Code), is unconstitutional because it violates the Establishment Clause of the First Amendment to the U.S. Constitution. In general, under Section 107(2) of the Code, the rental allowance paid to a minister is not included in the minister's gross income to the extent that such allowance is used by the minister to rent or provide a home and to the extent that the allowance does not exceed the fair market value of the home, including furnishings and attachments thereto, plus the cost of utilities.

The government has appealed the decision to the Seventh Circuit U.S. Court of Appeals in Chicago. As expected, numerous organizations have filed amicus curiae briefs, including the Church Alliance, a coalition of the top officers of 38 denominational benefit programs.

So what are the implications of the *Freedom from Religion Foundation v. Lew* ruling? Well, it depends on the decision of the Seventh Circuit U.S. Court of Appeals and whether or not its decision is appealed to the U.S. Supreme Court. If the Seventh Circuit U.S. Court of Appeals affirms the lower court's decision, such decision would be binding within the jurisdiction of the Seventh Circuit U.S. Court of Appeals, which includes Illinois, Indiana and Wisconsin. If the U.S. Supreme Court would further affirm the ruling that Section 107(2) of the Code is unconstitutional, it would be binding in all states. It appears very unlikely.

Although it appears unlikely that the decision that Section 107(2) of the Code is unconstitutional will be affirmed on all levels of appeal, churches should be mindful of the appeal process of the *Freedom from Religion Foundation v. Lew* case and its implications, especially for churches within the jurisdictional reach of the Seventh Circuit U.S. Court of Appeals.

For additional information on the *Freedom from Religion Foundation v. Lew* ruling, contact **Jessica N. Angney** at jangney@beneschlaw.com or 216.363.4620.

Giving to Religion Trending Downward for a Decade

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So what do these data mean for you? Congregations know they face challenges attracting and retaining congregants. They might not realize there are widespread societal changes contributing to this challenge, and that the implications are far beyond any individual congregation or faith community. Understanding who gives to your faith group, the other ways they are engaged, and what they value can be the first steps to building a sustainability plan. Fundraising consultants, such as Melissa S. Brown & Associates and others, can help your congregation or charity evaluate your current fundraising messages, methods and trends to help plan for a stronger future.

Giving USA 2014 is available at www.GivingUSAREports.org, with free highlights plus more complete analyses for those who are interested. Giving USA Foundation publishes *Giving USA*, and the work is researched and written at the Indiana University Lilly Family School of Philanthropy.

Melissa S. Brown

Melissa S. Brown & Associates, Carmel, Indiana

Member, Advisory Council on Methodology, Giving USA

Member, Association of Philanthropic Counsel

To learn more about this topic, please visit www.MelissaSBrownAssociates.com or contact Melissa Brown at msbrownllc@att.net or 317.506.5651.

What You Can Learn from Giving 2014

Since records began in the 20th century, individual donors have contributed the bulk—as in nearly three-quarters—of charitable dollars in the United States. Despite this, many new board members and volunteers believe not-for-profits should spend most of their time fundraising from corporations and foundations. *Giving USA 2014* shows clearly that ongoing engagement of individual volunteers and donors is essential for continued growth in charitable receipts. Individual contributions, including legacy or estate gifts, that are supplemented with foundation and corporate gifts can be the most powerful funding combination.

In 2013 charitable giving increased an estimated 4.4%, which is a healthy rate of growth, according to the Giving USA study released in June 2014. However, not all charities fared equally well. Six types of charitable organizations saw giving rise to levels last seen before the recession. Those are education, human services, health, public-society benefit, arts and environment/animals. Three types of charities saw contributions level off or fall: religion, international affairs and foundations.

Giving USA research shows that charitable donations grow when the economy is growing and slow when unemployment is high or the stock market falls markedly in a short period of time. Trend analysis suggests that many donors stepped up their giving to human services during the recession, yet it appears now that some of those donors may be shifting giving priorities back to a wider range of charities, such as education, art and environment.

The Giving USA data provide benchmarks of giving to more than a million different organizations across the country. Individual charities can use the national results, but more importantly, they can monitor their own results against the organization's plans and against prior years of fundraising results.

If your organization sees a flat trend line in charitable giving, with little change or a decline since the recession ended in 2009, consider working with an advisor or fundraising consultant to evaluate potential causes. Many times, a downward trend can be reversed with a solid plan, an educated and active board, and a strong statement of the importance of the work your organization does for the people you serve.

To learn more about this topic, please visit www.MelissaSBrownAssociates.com or contact Melissa Brown at msbrownllc@att.net or 317.506.5651.

More than Houses of Worship: Property Tax Exemption for the Other Uses of Church Land



Victoria Borden



Heather E. Baird

When people think of churches, they most often imagine institutions that provide religious functions and worship services for congregants. While the central function of churches is religious in nature, they often provide many other services to the public, to their communities and to their members, including recreation opportunities, community events, educational activities, social services, volunteer services and central business offices for managing the various services offered. Churches are major assets to our communities because of the myriad of activities they offer. These activities, however, may have different property tax consequences that are important for churches and their leaders to understand.

In Ohio, churches enjoy property tax exemption as "houses used exclusively for public worship." This extends to many activities supportive of public worship that take place on the same premises as worship, so long as the primary purpose of the property remains public worship.

Church activities unrelated to worship may sometimes be tax exempt, but at other times may not be. The Ohio Supreme Court addressed the tax treatment of one church property used for multiple purposes in *The Chapel v. Testa* (2011-Ohio-545). In this case, The Chapel had 80 acres of land adjacent to its worship building used for recreation. The land at issue had baseball diamonds as well as a soccer field and was encircled by a jogging path. The land was used by multiple community sports leagues, and local businesses held events there. The Chapel also hosted church-sponsored events and day camps on the property; however, most of the participants were not church congregants. The Chapel paid all costs to develop and maintain the property, but did not charge the public to use the recreational facilities, and The Chapel made no profit from the land.

Initially, the Ohio Board of Tax Appeals (BTA) denied The Chapel's exemption application for this recreational space based on its finding that the use of the land was ancillary to the public worship performed on the exempt parcel. On appeal, however, the Ohio Supreme Court reversed the BTA.

The Court held that even if the activities were ancillary to the church's worship function, making exemption as a house of public worship impossible, The Chapel was nonetheless entitled to tax exemption for the recreational space under the Ohio Revised Code's separate "charitable use" exemption. In other words, neither church ownership nor religious motivations can defeat an independently viable claim of exemption for charitable use.

In Ohio, real property may be granted tax exemption for a variety of purposes besides public worship, including property used for primary or secondary education, church property used for church retreats or church camping, graveyards, veterans' funds and monuments, other monuments and memorials, land upon which some historic buildings are located, certain properties used exclusively for the accommodation or support of the poor, homes for the aged, and many of the same charitable activities for which organizations are granted 501(c)(3) federal income tax exemption (including public recreation, soup kitchens, the provision of other social welfare services, etc.).

In contrast, a church may not receive tax exemption for other property uses. For example, the operation of a centralized headquarters that primarily conducts business or administrative tasks for a church is not entitled to a tax-exemption. Also, activities with an aim for profit, such as a religious bookstore affiliated with a charitable not-for-profit corporation, are not exempt from property taxation.

It is critical for a church to consider all the ways it uses its property and thereby know the proper scope of its property tax exemption. If you have questions about property tax exemption and your church, seek legal counsel with knowledge about property tax exemption issues.

For additional information, please contact **Heather E. Baird** at hbaird@beneschlaw.com or 614.223.9368, or Victoria Borden at vborden@beneschlaw.com or 614.223.9444.

U.S. Tax Court Nixes Independent Contractor Classification in Home Care Industry



Katie Tesner

A recent decision by the U.S. Tax Court reminds us that all individuals were not, indeed, independent this Fourth of July. All puns aside, the Tax Court in the case of *Rahman v. Comm'r*, T.C. Summary 2014-35

(4/15/14) was unpersuaded that a manager for an adult home care facility was an independent contractor, as he had previously been classified by the home care business.

Using just seven factors culled from the various common law tests and IRS regulations purporting to give guidance as to employee status, the Court instead found that the degree of control exercised over this worker rang more of employee status rather than independent contractor. Although the foregoing is a gross oversimplification of the decision and the relevant considerations, it nonetheless solidifies the importance of worker control in these sorts of inquiries.

Why Worker Classification Matters

For the worker in the *Rahman* case, the Court's decision was a huge victory because it meant he did not owe self-employment taxes. For the business, however, the ramifications are much larger. This business now faces the prospect of liability for back taxes, Social Security and Medicare contributions, penalties and interest. And this just includes those items in the purview of federal and state taxing authorities. Misclassification has tentacles that reach much further into other legal waters, such as potential liability under the new Patient Protection and Affordable Care Act, the Fair Labor Standards Act, Workers' Compensation laws, ERISA, unemployment contributions and so on. At least 21 states have misclassification laws, and the Department of Labor (DOL) launched an initiative in 2011 targeting misclassification. The cost of misclassification is therefore high, and therefore bears periodic examination.

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U.S. Tax Court Nixes Independent Contractor Classification in Home Care Industry

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What Test to Apply?

The confounding part of employee classification is that there is not one single test that can be used to infallibly guide the determination. There are various statutes, regulations and court decisions that each identify a different set of factors. Moreover, the IRS and DOL rules differ from state and local rules. The Tax Court in *Rahman* used only seven of the 11-plus factors identified in IRS regulations and other published guidance when rendering its decision. That said, there is a light at the end of the tunnel, because many factors in these tests overlap, and the vast majority of them state, like the Tax Court, that the degree of control (better yet, the *right* of control) over the manner and means of doing the work will commonly carry the day.

The Seven Factors Used by the Tax Court

The Tax Court examined the following seven factors in finding employee status for federal tax purposes:

1. **Degree of Control.** When an employer exercises significant control over how a worker performs duties or has the right to do so, this factor indicates employee status. In *Rahman*, the worker testified that he was obligated to follow a strict protocol in the performance of his job, which included daily status reports and involved very little discretion.
2. **Investment in Equipment and Facilities.** Employee status is more likely where the business, and not the worker, covers most or all of the cost of equipment and facilities used for the job. In *Rahman*, the home care business supplied all of the tools, supplies and goods used at the group home, even paying for all groceries and repairs. The worker had no out-of-pocket costs relating

to his work. The takeaway here is that where a worker spends money to make money, s/he is more likely classified as independent.

3. **Whether Worker Has Opportunity for Open-Ended Profit or Outright Loss.** A worker who can make a profit through the strength of his or her own efforts or skill is likely to be an independent contractor rather than an employee. Hourly and fixed rates do not support independent status.
4. **Whether Worker Can Be Discharged.** A worker who can be discharged is more likely to be an employee than an independent contractor. The home care agency had actually discharged Mr. Rahman, so this plainly supported employee status.
5. **Whether Work Is Related to Employer's Core Business.** Where the work performed is integral to the core business, there is a strong indicator of employee status. As manager of a group home where the business model was to provide homes and services to adults with disabilities, Mr. Rahman could not support independent status.
6. **Permanency of Work Relationship.** No permanency, no employment relationship contemplated. The home care business did not have a contract with Mr. Rahman, which is a way many entities make evident a lack of permanency to the relationship.
7. **Relationship Contemplated by the Parties.** If the employer and the worker both understood the nature of their relationship was not an employment relationship, this will bode well for independent status. It is important to make this very clear at the outset of the relationship and is best put in a contract.

Tips for Classifying Your Own Workforce

The *Rahman* decision can serve as a course to run through when reviewing your own contingent workforce. In many cases, proactive planning can lock in tax-saving independent contractor status for workers and save you hundreds of thousands, if not millions, of dollars in legal fees, unpaid taxes, insurance and other benefits. The IRS even has a Voluntary Classification Settlement Program that can be utilized where misclassification has already occurred. Although it is best to consult an attorney on classification issues, some best practices to support an independent contractor designation would be to:

- Get it in writing. If you don't have a contract outlining your relationship and establishing appropriate expectations, then get one.
- Manage compensation and reimbursements. Use invoicing, don't pay by the hour, provide opportunity for profit/loss and require the worker to spend money to make money.
- Set a termination event.
- Avoid control or appearance of right to control. Leave the manner and means to the worker, to the extent the law permits. This is complex for the health care industry, but can be explored with legal counsel.
- Monitor results only, don't micro-manage.
- Treat your independent contractors differently than your employees.

For additional information, please contact **Katie Tesner** at ktesner@beneschlaw.com or 614.223.9330.

The Death Tax Repeal Bill of 2013 and Charitable Giving



Dana Marie DeCapite

The proposed Death Tax Repeal Bill of 2013 (HR 2429) has rallied an influx of press as a result of recent statements made by the House Ways and Means Committee Chairman, Dave Camp, R-Mich., in support of the Bill in *Forbes* magazine.

Should the Bill pass in 2014, the measure would eliminate estate and generation-skipping transfer taxes and also make permanent a maximum 35% gift tax rate and a \$5 million lifetime gift tax exemption, adjustable for inflation. While proponents of the Bill allege that its passing will increase available jobs in the small business sector and drive an overall increase in federal tax revenue, the impact on the not-for-profit sector could be devastating.

Under the current law, the estate and gift tax unified credit sits at \$5.34 million per individual. Put simply, an individual can pass

this amount, tax-free, during life or at death to individual beneficiaries. A married couple is offered portability, allowing the couple to pass a total of \$10.68 million in the same fashion. For charitably inclined individuals or couples possessing assets in excess of this stated unified credit amount, there is an incentive to make lifetime charitable donations and charitable bequests upon death to satisfy charitable goals while also reducing the size of the taxable estate. The use of charitable planning within the estate planning arena has been a long-recognized tax reduction tool that has undoubtedly benefited the not-for-profit sector.

Like many other areas, charitable giving took a steep decline during the recession. However, *Giving USA 2014* estimates that total giving has increased 22% since the end of the recession in 2009 (12.3% when adjusted for inflation). Sustained annual increases incite the possibility that charitable giving could reach or surpass pre-recession giving in as little as one to two years, which is earlier than anticipated.

Illustrated further, giving in 2013 was the highest seen in the post-recession era at an estimated \$335.17 billion, showing an increase of 4.4% from \$320.97 billion in 2012 (3.0% when adjusted for inflation).

While charitable inclination is not driven solely by a reduction in one's taxable estate, 2013 saw considerable growth in very large gifts of \$80 million and up from individuals, couples and estates. These large donations are frequently attributable to the concept that charitably inclined high-net-worth individuals would rather their assets benefit a not-for-profit of choice than be paid in taxes. Should the Death Tax Repeal Bill of 2013 (HR 2429) pass, it is unlikely that charitable giving will reach or exceed the pre-recession high, as high-net-worth individuals will be given the opportunity to pass an unlimited amount of assets to individual beneficiaries.

For additional information, please contact **Dana Marie DeCapite** at ddecapite@beneschlaw.com or 216.363.4443.

Events

Association of Fundraising Professionals (AFP) Presents Susan Black, CFRE—"Help! They Want Me to Fundraise!"

August 12, 2014

11:45 A.M.—Lunch Registration and Networking opens
12:00 P.M.—1:15 P.M.—Brown Bag Lunch and Workshop:
Susan Black, CFRE

Columbus Metropolitan Library (Main Branch)
95 S. Grant Ave.
Columbus, OH 43215

Join Susan Black, CFRE, as she leads a hands-on workshop session based on her new book, *Help! They Want Me to Fundraise!* Bring your CEO, board chair, development committee chair and any other key people who help lead fundraising activities for your organization. This inspiring session will help everyone understand the basics—from learning the key building blocks of a successful fundraising program to identifying specific steps you can take to implement a program, you'll all leave understanding how to assess your organizations' readiness to embrace fundraising, as well as the primary vehicles used by professionals.

Visit www.centralohioafp.org for more information and to register.

Benesch and Blue & Co. Presents The 3rd Annual Not-for-Profit Executive's Guide To Success

August 12, 2014

7:45–11:40 A.M.

One American Square
Main Auditorium (Ground Floor)
Indianapolis, IN 46282

Not-for-profit organizations are faced with an ever-changing array of challenges. We invite you to join us for a complimentary half-day seminar during which we will provide useful tips and ideas to assist not-for-profit executives in successfully leading organizations.

Schedule:

7:45–8:15 A.M.	Registration and Networking Breakfast
8:15–8:20 A.M.	Welcome
8:20–8:50 A.M.	Volunteerism: 5 Major Issues
8:50–9:20 A.M.	LGBT/Gay Marriage Impact on Not-for-Profits
9:20–9:30 A.M.	Break
9:30–10:00 A.M.	Hot Topics in Tax Law
10:00–10:30 A.M.	Tax Tips for Retaining Your Exempt Status
10:30–11:00 A.M.	Internal Controls for Small Organizations
11:00–11:10 A.M.	Break
11:10–11:40 A.M.	New Developments in Church Law

RSVP by August 7, 2014 to Megan Pajakowski at mpajakowski@beneschlaw.com or 216.363.4639.

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Events (continued)

AFP-Indiana Chapter Program Luncheon Successful Stewardship Series Part II: Stewardship in Action

August 20, 2014

11:30 A.M.—Registration and Lunch Buffet

12:00 P.M.—1:30 P.M.— Annual Meeting and Program

The Willows on Westfield (formerly Riverwalk)

6729 E. Westfield Blvd.

Indianapolis, IN 46220

In AFP's second workshop in the series, Ernie Vargo II, CFRE, will facilitate a conversation with two major philanthropists in the recent Eskenazi Health campaign. Hear what stewardship means to these individuals and the authentic relationships behind their respective gifts of \$5 million and \$40 million.

Kevin Hipskind is the Executive Vice President, Fifth Third Bank, an Eskenazi Health Foundation Director and the key person responsible for Fifth Third's \$5 million gift. The largest gift from a financial institution in the state of Indiana.

Sidney Eskenazi is the Founder and CEO of Sandor Development Company. The \$40 million commitment to name the new Sidney and Lois Eskenazi Hospital and Eskenazi Health is one of the largest gifts to a public hospital. The Eskenazis are philanthropists throughout our community, including IU Herron School of Art, Indiana University, Indianapolis Hebrew Congregation and many others.

As President and CEO, Ernie Vargo II, CFRE, leads the Eskenazi Health Foundation in its mission to create relationships with donors, raise funds, engage volunteers and manage resources so that Eskenazi Health may improve the quality of life for patients, including strategic guidance and oversight of the Eskenazi Health capital campaign.

Click [here](#) to register.

Ohio Association of Nonprofit Organization's (OANO) First Fridays: Legislative Update Conference Call

September 5, 2014

10:00–10:30 A.M.

The Ohio Association of Nonprofit Organizations invites its members to participate in this call in which they will hear about both federal and state issues impacting the not-for-profit sector.

Click [here](#) to register.

AFP Education Session: The Many Hats of the Development Director in a Small Non-Profit

September 18, 2014

7:30–9:30 A.M.

Crowne Plaza Hotel

5300 Rockside Road

Independence, OH 44131

More details regarding this event will be released as we near September. Visit the [Greater Cleveland AFP Website](#) to learn more.

OANO's 2014 Ohio Nonprofit Sector Report Release Reception

September 24, 2014

4:30–7:00 P.M.

Sheraton Columbus Hotel

75 E. State Street

Columbus, OH 43215

The Ohio Nonprofit Sector report provides concrete evidence of the size, scope and impact of Ohio's vital nonprofit sector. Report data includes:

- The number of people employed by the nonprofit sector in Ohio compared to other industries & government
- Total wages earned
- Amount the nonprofit sector contributes towards income tax
- The average charitable contribution of Ohioans
- Sources for nonprofit revenue including fees for service numbers

Ohio's Nonprofit Sector has a long and proud history of touching and enriching the lives of Ohio's citizens—through arts and culture, education, healthcare, social services, research and planning, environment and more. Thousands of nonprofits throughout the state solve community problems, care for those in need, serve as partners with business and government, and enhance tourism and economic development to strengthen Ohio's communities. The report is a tool and resource for nonprofit leaders—particularly those who communicate with policymakers and business leaders as advocates for Ohio's nonprofit organizations.

Click [here](#) to register.

Benesch's Not-for-Profit Team assists not-for-profit and tax-exempt clients in a broad array of matters, ranging from filing for nonprofit status and preparing federal and state tax exemption applications to training in not-for-profit regulatory compliance. Our not-for-profit attorneys are committed to protecting our clients' assets so that they can continue to drive the missions and goals of their organizations.

For more information regarding this edition or any not-for-profit issues, please contact:

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