



Industries

CHURCH AND NONPROFIT ORGANIZATIONS

Churches and nonprofit organizations face unique legal issues that Conner & Winters is well equipped to address.

Experienced tax representation

When it comes to providing a wide range of legal services to all types of tax-exempt organizations, our firm has some of the most knowledgeable and experienced attorneys in the region. We help our clients navigate through the complex federal and state tax rules and the common law of charities.

The firm's practice includes providing our tax-exempt clients with a full array of legal services, including:

- Selecting an appropriate vehicle and forming a tax-exempt organization, including nonprofit corporations and charitable trusts
- Securing tax-exempt status
- Structuring charitable gifts and bequests
- Counseling regarding private inurement and private benefit doctrines
- Advising on governance issues, such as fiduciary duties, conflicts of interest policies, and advice on director and officer liability, responsibility, and insurance
- Identifying unrelated business taxable income issues
- Guiding legislative and political campaign activity
- Explaining annual distribution requirements
- Assisting with gift substantiation requirements
- Advising on investment issues

ATTORNEYS

Courtney Coretz
Katherine G. Coyle
Allison McGrath Gardner
Steven W. McGrath
Martin R. Wing

PRACTICES

Labor and Employment
Land Use and Zoning

Church and Nonprofit Organizations

- Forming and managing endowment funds
- Advising on all aspects of real estate transactions
- Assisting with Internal Revenue Service audits
- Interpreting the Pension Protection Act of 2006
- Supporting international grantmaking
- Forming and using exempt and for-profit subsidiaries
- Structuring joint ventures with for-profit and other tax-exempt entities
- Drafting employment and independent contractor agreements and consulting regarding hiring and termination decisions, in collaboration with our labor and employment attorneys
- Assistance regarding employee benefits and executive compensation arrangements and consultation regarding hiring and termination decisions
- Terminating private foundation status
- Compliance with the intermediate sanctions regulations
- Compliance with private foundation requirements
- Representing major lenders and major creditors in Chapter 11 bankruptcies of nonprofit health care businesses
- Working on agreed and hostile takeovers of nonprofits

Organizations wishing to realize all the tax benefits to which they are entitled require experienced counsel. Attorneys in our tax section are adept at identifying and securing favorable tax treatment for our clients. Our attorneys are also regularly asked to perform legal audits to ensure compliance with state and federal tax codes. Special issues arising from personal and real property taxes are also matters that our attorneys handle on a routine basis.

Prepared to Satisfy Unique Client Employee Benefits Needs

Churches and nonprofit organizations present unique employee benefit challenges and issues. Working through and with the firm's well-established employee benefits and tax-exempt organizations practice groups, the church and nonprofit benefit attorneys at Conner & Winters bring many years of experience to the table when advising our church and nonprofit organization clients. For example, in the church plan area, it is important to determine if church and church-affiliated employer benefit plans have church plan status, so that they are exempt from ERISA. The many years of practice in this area ensures that Conner & Winters benefit attorneys can advise interested organizations on these issues without having to spend a lot of time getting up to speed on the church plan rules.

Church and Nonprofit Organizations

The firm's church and nonprofit employer benefit counseling includes:

- Securing church plan rulings for church-affiliated entities from the Internal Revenue Service and the Department of Labor
- Designing and drafting 403(b)(9) retirement income account plans for churches and church-affiliated organizations and reviewing 403(b)(1) annuity contracts or 403(b)(7) custodial account agreements adopted by other nonprofit employers
- Designing and drafting section 401(a) qualified plans (including section 401(k) plans), section 457(b) and (f) plans, and nonqualified deferred corporation plans, for churches and other nonprofit employers
- Advising churches and nonprofit organizations on 403(b) regulatory issues under the final 403(b) regulations issued in 2009
- Assisting churches and nonprofit employers in correcting defects in their 403(b) and 401(a) qualified plans under the IRS's correction system
- Assisting churches and nonprofit employers in understanding the differences between 401(k) and 403(b) plans, so that the retirement plans adopted by such organizations best suit their needs
- Advising churches and nonprofit employers on health care benefit issues arising under the Affordable Care Act and other federal laws
- Advising churches and nonprofit employers on all types of welfare benefits issues, including self-insured health care plans, cafeteria plans, and flexible spending accounts (FSAs), health reimbursement accounts (HRAs), health savings accounts (HSAs), group life and disability plans, and educational assistance plans
- Assisting with vendor searches and RFPs for employer-sponsored retirement and welfare benefit plans

Our attorneys also have extensive experience in counseling employers regarding labor and employment, real estate, banking and finance, and construction matters. Unparalleled technical and nonprofit sector experience means that we can efficiently and effectively meet your church's or nonprofit organization's benefit needs.

Dedicated to keeping our clients up-to-date

The regulatory framework governing benefit plans changes frequently. To help ensure plan compliance, we maintain a strong focus on keeping our clients advised on legislative and regulatory developments of interest to their organizations.

Learn more about our capabilities in the church and nonprofit industry by contacting one of the attorneys listed on the right.

Publications & Events

Employment Law Alert: Practical Advice for Employers Considering Mandatory Vaccination Policies in the Workplace
08.11.2021

Employment Law for Ministries: Court Okays Same-Sex Benefits Discrimination Suit
04.30.2021

Employment Law for Ministries: Final Regulatory Push to Protect Workplace Religious Liberty
01.21.2021

Employment Law for Ministries: Court Okays Sexual Orientation Discrimination Lawsuit against Catholic High School
11.17.2020

Employment Law for Ministries: Whistleblowing and Ministries
10.14.2020

Employment Law for Ministries: Supreme Court: "Sex" Discrimination Includes LGBT Discrimination, but Religious Groups Have Defenses
06.15.2020

Employment Law for Ministries: External Communications: Who May Speak for the Ministry?
12.2019

Employment Law for Ministries: What to Do about the New DOL Minimum Wage and Overtime Rule
11.06.2019