

EIN/Tax ID and the ELCA's Group Ruling Exemption

Do you know your congregation should have its own employment identification number (EIN), also called a tax identification number (TIN or Tax ID)?

Do you know the ELCA's EIN should *never* be used by your congregation?

Do you know what a group ruling exemption is and what it means to participate in the ELCA's group ruling exemption?

There has been some confusion regarding participation in the ELCA's group ruling exemption and each congregation's need to have its own EIN. The ELCA's group ruling exemption allows ELCA congregations to receive 501(c)(3), federal tax-exempt status without having to file an application for recognition of exemption (Form 1023) with the IRS. But each congregation still needs its own separate EIN.

An EIN is a nine-digit number granted by the IRS to identify business entities, whether for-profit or non-profit. Your congregation should have its own EIN. Congregations can obtain an EIN by completing an application on the IRS's website at www.irs.gov. The IRS does not charge a fee to issue an EIN. If the application is completed online, please be certain you are on the IRS's website. Many websites claim to offer this service or charge a fee for the service and are not affiliated with the IRS.

Congregations that participate in the ELCA's group ruling exemption should also keep in mind that the group ruling has a four-digit identification number. This number is sometimes requested by grant making entities or when proof of participation in the group ruling is required. This number is separate from the congregation's EIN and is provided to group ruling participants by the ELCA.

There is no need to participate in the group ruling exemption if your congregation has already been granted tax-exempt status with the IRS. Congregations (without tax-exempt status) may request participation in the group ruling exemption by emailing the Churchwide office at 501c3@elca.org.