

[Date]

The Honorable [Name of Representative]  
United States House of Representatives  
[No. and Bldg.] House Office Building  
Washington, DC 20515

OR The Honorable [Name of Senator]  
United States Senate  
[No. and Bldg.] Senate Office Building  
Washington, DC 20510

Dear Congressman [Name]:

OR Dear Senator [Name]:

As a member of [Name of Church/School], which is affiliated with the Old Dominion Association of Church Schools, I want to urge you to support the LIFT for Charities Act (S. 632 /H.R. 1545) which would reverse a measure from the new tax law which creates unnecessary financial burdens on churches and other non-profit organizations.

The LIFT for Charities Act was introduced as a response to recent changes in the tax code that require churches to pay up to a 21% tax on certain benefits they provide employees, including parking, meals, on-site athletic facilities, and transportation. Non-profit organizations and churches have long enjoyed federal tax exemptions for the work they do in their communities, but one unfortunate consequence of the Tax Cuts and Jobs Act is a new requirement for non-profit groups to pay some of the taxes that for-profit groups must pay.

However, many churches operate on limited budgets, making a new tax detrimental to the work they do to share God's love with their communities and congregations. By requiring churches to fill out IRS Form 990, which many churches have never had to fill out before, the government makes the tax even more costly as many churches must hire help to decipher the tax code and to calculate how much they owe the government for employee benefits. Additionally, some churches in metropolitan areas, where parking is valued highly, might expect to pay more per employee than a rural church.

Non-profit groups differ from for-profit groups, namely in that they follow a mission to serve and improve their communities from a heart of love and compassion for others. Forcing them to pay burdensome taxes on the benefits they offer their employees does not put non-profit groups on a level playing field with for-profit groups; rather, it disadvantages them and limits their ability to serve the communities that rely upon them for comfort, instruction, and support.

I urge you to lend your support for the repeal of this burdensome tax on these important ministries that are serving their communities. Passage of the LIFT for Charities Act will allow non-profits and churches to continue the vital work they do to improve the lives of millions of Americans.

Thank you for your consideration and for your service to our great country.

Sincerely,

[Name]

[Title]