

Covenanting Communities

Frequently Asked Questions

1. What are covenanting communities?

“Covenanting communities” are alternative Unitarian Universalist spiritual communities that take many forms and maintain formal ties to the Unitarian Universalist Association. They include artist collectives, small meeting groups, campus ministries, housing cooperatives, community centers, and more. Being a covenanting community allows a group to stay rooted in Unitarian Universalism even if it looks and works differently from a traditional congregation.

2. How are covenanting communities different from congregations in the Unitarian Universalist Association?

Both covenanting communities and member congregations of the UUA are spiritual and ethical Unitarian Universalist religious communities, but the standards for covenanting communities are more flexible to allow leaders to explore different forms of covenantal faith relationships. Expectations for covenanting communities do not include the requirement for congregational self-governance or to offer a religious education program and adult worship. Covenanting communities are not expected to be involved in the governance of the UUA, and do not receive voting delegates at the UUA General Assembly.

Covenanting communities receive similar benefits and have similar expectations for financial contributions as UUA member congregations (see Q5 below).

3. What does “covenant” mean?

As Unitarian Universalists, we say we “covenant to affirm and promote” our Seven Principles. Our covenant is the promises we make to one another to uphold our shared values, to journey together in our liberal religious tradition. These promises around common values and interdependent relationship are an essential part of what makes us UU. So while it may look different from the ways that traditional congregations practice covenants among their members, covenanting communities do make and uphold covenants among their

members, with the fellowship of other UU congregations, and around UU principles and values. Groups who apply to become covenanting communities are asked to submit documents that demonstrate their covenanting practices and goals, and names their primary relationships with other UU congregations and communities.

4. Who can become a covenanting community? What does it take?

Any group or organization can become a covenanting community if it meets the following four requirements. Covenanting communities must:

- Claim a Unitarian Universalist identity
- Commit to advancing UU values and principles through covenantal relationship among your members and with your community.
- Have a new, alternative or creative approach to faith community, beyond the form of a traditional congregation
- Maintain relationships with other UU individuals, groups and congregations

Like UUA member congregations, covenanting communities may also retain connections to other faith traditions. There is no requirement to cease affiliations with other groups or organizations in order to become a covenanting community.

There are no specific membership or geographical requirements beyond a primary location in the United States (see Q9 below).

To become a covenanting community, you must complete the online application form,¹ which includes questions about the four requirements as well as general contact information. Your application will be received by the UUA and sent to your UUA regional staff. Your regional staff members review your application, may follow up with you if there are any questions, and they will approve your application if you meet all the requirements listed above. Applications are typically reviewed once each quarter. If you are interested in applying for your staff to participate in one of the UUA's insurance programs (health, dental, retirement, life, long-term disability), you may be required to provide additional documentation.

¹ uua.org/association/emerging/covenanting-communities

The status of “covenanting community” must be renewed each year, which happens in December and January at the same time as congregational membership certification. Covenanting communities also make a financial contribution to the UUA (see below).

5. What is the relationship between covenanting communities and the UUA (what are the benefits and expectations)?

As a covenanting community, you generally receive the same benefits from UUA staff and programs as congregations receive. This includes access to workshops and trainings, the ability to apply for the UUA insurance and benefits programs for any paid staff, subscriptions to UU World magazine for core members, and a primary contact relationship with a regional staff member.

The covenantal relationships that congregations and covenanting communities make with each other and with the UUA include financial support through the Annual Program Fund. As a covenanting community, you will be asked to contribute 5% of your operating expenditures from the prior fiscal year. The generosity of member congregations and covenanting communities is the primary source of funding for *our* UUA, and your generosity ensures that UUA services and opportunities will continue to be available for all of our communities. An annual gift of record is required for both member congregations and covenanting communities.

6. Can a current Unitarian Universalist congregation become a covenanting community?

Yes, current UUA member congregations can become covenanting communities if they meet the four requirements, including demonstrating how their transition to a new status will help them explore new and innovative forms of faith community. Congregations should not try to become covenanting communities simply because they have a shrinking number of members or see a financial advantage, but rather because they are changing to a new and innovative form of religious community, whether that is a small community or not.

7. Are covenanting communities “churches” for tax purposes?

Tax status determinations can only be made by the Internal Revenue Service. Any nonprofit organization may apply to the IRS for a determination that they are a tax-exempt, charitable organization

under section 501(c)(3) of the federal tax code. This means, among other things, that the organization does not have to pay federal income tax and that contributions are federally tax deductible to the donors. Churches are the exception - they do not need to receive a determination from the IRS in order to be tax-exempt charities. Churches are tax-exempt simply by virtue of being churches. Nevertheless, some churches do find it advantageous to apply for an IRS determination letter. What is a “church” for purposes of the tax code? It is not a defined term. However, the IRS does provide some guidance in the form of a list of characteristics of a church, available at [irs.gov](https://www.irs.gov).² A church does not need meet every one of these characteristics, but must have at least some.

When UU congregations need documentation proving their tax status as a “church” they often turn to the UUA. While some denominations have what is called a “group exemption” that applies to all member churches, the UUA does not. However, the UUA can provide several documents that may be helpful. Any covenanting community or congregation can request and receive a letter of good standing and a copy of the UUA’s own IRS tax-exempt determination letter. Again, these documents do not establish a congregation or covenanting community’s tax status on their own, but they can be used as evidence support a claim for 501(c)(3) religious status if that claim were challenged.

In addition, the UUA strongly recommends all congregations and covenanting communities incorporate in their state.³ Becoming a nonprofit corporation is usually much easier than applying to the IRS for tax-exempt status, and offers important legal protections so that leaders are not personally financially liable for actions of the group.

The UUA does not offer legal or financial advice. All religious communities should retain their own financial and legal advisors.

²

<https://www.irs.gov/charities-non-profits/churches-religious-organizations/churches-defined>

³ UUA Bylaws Section C, Rule 3.3.5. says “A congregation should be incorporated when possible under the laws of the state in which it exists.”

8. *Are there rules about what names covenanting communities can have?*

Nope! Covenanting communities, like congregations, can choose any name they want, providing it is in keeping with the overall requirements and upholds UU values.

9. *Do covenanting communities have to be in the United States?*

Yes. Covenanting communities are in relationship with the UUA, whose membership is largely limited to the United States. Groups outside the U.S. should explore relationships with the International Council of Unitarians and Universalists.

10. *What do I do if I'm interested in learning more about covenanting communities, or want to apply to be a covenanting community?*

Great! You should contact your local UUA regional staff member,⁴ who will give you more information about covenanting communities in your area. Your regional staff member can also help guide you through the process of applying to become a covenanting community and connecting with the wider UU faith movement.

This is particularly important if your group does not currently have a UU faith identity – your regional staff can help you explore your relationship to the Unitarian Universalist faith tradition. The UUA strongly advises all potential applicants to connect with a regional staff person before submitting an application to become a covenanting community.

For more information, visit uua.org/covenantingcommunities

For general questions, email conglife@uua.org.

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⁴ uua.org/directory/regions