



Triad Hindu Temple Membership FAQ

1. What is THT Membership Eligibility Criteria according to our Bylaws?

A person shall be eligible for THT membership if **any one** of the following conditions is met:

1. The person has donated **\$150, \$75, or \$25, exclusively toward the corresponding THT membership level, or**
2. The person has donated **a minimum of \$150** to THT **without receiving anything of equal value in return**. Such donations may be made toward **Temple Operations or Temple Construction** and may be made **as a single payment or cumulatively**.

Exclusions: Advertising Sponsorships, Auction, Balavihar Fees, Business Sponsorships, Community Loan, Concert Tickets, Event Sponsorships, Food Purchases, Lottery/Raffle/Coupon Tickets, Music/Dance Event Entries(includes also Nrithya Aradhana and Sangeetha Aradhana), Priest Services(includes also Archana, Abhishekams, Pujas, Havans, Homams, Vahana Puja etc), Rentals, Vendor Fees, and any other special events booked for a group or family.

Currently, there are three levels of membership:

- Full Member of the HSNC (Tax deductible annual fee of \$150.00)
- Individual Members (annual fee of \$75.00)
- Student Member of the HSNC (annual fee of \$25.00)

2. What contributions are excluded as not membership-eligible contributions ?

In accordance with the organization's bylaws and applicable IRS regulations, **payments for goods, services, or tangible benefits are not considered charitable contributions** and therefore cannot be applied toward the membership "dues" requirement in Bylaw 2.2. To comply with **IRC 170** and **IRC 6115**, these include, but are not limited to:

- **Payments for priest or religious services:** Under **IRC 170(f)(8)**, payments made in exchange for specific services are generally treated as personal expenses or fees, rather than donative gifts.
- **Auction proceeds and purchase revenue:** In accordance with Rev. Rul. 67-246, payments made through auctions or sales are classified as "exchange transactions" for the purchase of goods. Because these transactions involve the receipt of a benefit or item, the entirety of the payment —regardless of the Fair Market Value (FMV) or any amount paid in excess of FMV— is categorized as program revenue and is **excluded** from the calculation of membership dues.
- **Event sponsorships:** Under **IRC 513(i)**, sponsorships involving a "substantial return benefit" are treated as exchange transactions and are not eligible to be credited as membership dues.
- **Event ticket sales, including food, concerts, dinners, or similar activities:** Per **Treas. Reg. 1.170A-1(h)**, these payments are made for the right to attend an event or receive a meal; because a benefit is received, the IRS classifies these as program revenue rather than donative support.

Such payments are treated as program revenue or exchange transactions, not as donations, and are excluded from membership eligibility determinations (i.e., membership “dues” requirement in Bylaw 2.2.); this is to ensure compliance with **IRS substantiation, quid-pro-quo contribution rules (IRC 6115)**, and consistent nonprofit accounting practices.

3. What are considered priest or religious services ?

Priest or religious services include rituals or ceremonies performed by priests for which a **specific religious service or benefit is received**, whether conducted **within the temple premises or outside**, for an individual or a group. These services include, but are not limited to:

- Daily or regular **pujas**
- **Archanas**
- **Homams**

- **Life-cycle events (Samskaras)** such as naming ceremonies, weddings, and related rites
- **House or business blessings**
- **Special pujas** conducted either in the temple or at external locations

Payments made for these services are treated as **service-related receipts** and, in accordance with the bylaws and IRS quid-pro-quo rules, are **not considered membership-eligible contributions**.

4. What are the eligibility criteria for 2025 membership?

To qualify for 2025 membership, one of the following contributions was required:

- Exclusive Membership Fee: \$150
- ACH Contribution: \$150 or above
- Construction Donation: \$150 or above
- Event Sponsorship: \$250 or above
- Laddu Auction Contribution: \$250 or above

5. What were the eligibility criteria for 2024 membership?

The eligibility criteria for 2024 were identical to those for 2025:

- Exclusive Membership Fee: \$150
- ACH Contribution: \$150 or above
- Construction Donation: \$150 or above
- Event Sponsorship: \$250 or above
- Laddu Auction Contribution: \$250 or above

6. What is the difference between the 2024 and 2025 membership criteria?

There is **no difference** between the 2024 and 2025 membership criteria.

7. Why is the event sponsorship accounted towards membership starting at \$250 from 2024 and not a lower amount?

Beginning in 2024, event sponsorships are applied toward membership only when the total sponsorship value **exceeds \$250**, with **\$100 designated as event-only value**. This change was implemented based on guidance received from the **Bank and CPA consulted for THT Finance**, in order to ensure compliance with financial, tax, and regulatory requirements.

Under this revised approach:

- The **event benefit portion** is clearly separated from the **membership contribution portion**

- Only the amount exceeding the event value is considered a **membership-eligible contribution**
- This structure ensures proper accounting treatment, transparency, and compliance with nonprofit regulations

These criteria were revised starting in 2024 to align with **best practices recommended by financial and accounting professionals** and to maintain consistent, compliant financial reporting.

8. I believe I meet the membership requirements, but my name isn't on the list.

Who should I contact?

Please email bod@triadhindutemple.org for any membership-related questions. We are committed to resolving concerns and providing clarity.

9. I donated items worth more than \$150. Why am I not considered a member?

For donations to count toward membership eligibility, they must be properly documented before October 1 of the calendar year . This includes:

- Submitting receipts.
- Claiming reimbursements.
- Ensuring the final payment is officially recorded as a donation.

Some devotees prefer to contribute anonymously or without formal documentation, which is why not all contributions automatically qualify for membership.

10. If I donated \$75–\$150, can I switch from family membership to individual membership?

No. Membership type does not change automatically based on contribution amount.

- Members must notify the temple if they wish to change their membership type.
- Until notification is received, the previous membership type remains in effect.
- Changes take effect from the date of notification, not retroactively.

11. I donate regularly through Hundi and believe I have contributed over \$150. Does this qualify me for membership?

No. Hundi donations cannot be tracked or linked to individual devotees unless deposited in an envelope with name and purpose called out.

It is recommended to use Zelle or check payments, which allow us to record donations accurately and count towards membership.

12. I donate through Square POS and believe my total exceeds \$150. Does this qualify me for membership?

Not automatically. Historically, Square POS transactions were recorded as generic POS entries unless a donation category was selected.

We have since updated the system to ensure accurate categorization. Going forward:

- The correct transaction type must be selected before each card swipe.
- Please ensure the correct category is chosen or inform the volunteers assisting you.

13. Is POS(Point of Sale) selection of Archana considered for membership?

No. An Archana is a specific religious service and is treated as a **quid pro quo contribution** under **IRC 6115** and **IRS Publication 1771**. Because the devotee receives a personal benefit in the form of a ritual performed on their behalf, the Fair Market Value (FMV) is deemed equal to the payment made for the ritual on the date it is performed. Consequently, it is treated as a **fee-for-service** rather than a voluntary gift and is not tax-deductible. In accordance with **Bylaw 2.2**, membership is contingent upon having "paid the required dues", which excludes fee-for-service transactions.

14. My name was on the initial membership list but later disappeared. Why?

Lists are verified periodically (for example, based on Aplos entries) to satisfy the Board's duty to continually strive to maintain an accurate "record of members" under **NC 55A-16-01(c)**

15. What are the deadlines for membership?

Individuals can enroll as members anytime during the calendar year. The following **Bylaw** deadlines apply:

- **Section 2.2:** "Members" must have "paid the required dues on or before **October 1st**" to have the right to vote.
- **Sections 4.7** and **5.3:** Reference **October** regarding nominations.

Individuals paying dues after **October 1st** are members but have no right to vote in the current year's cycle per **Bylaw 2.2**.

16. What are the qualifications for an individual to be eligible for nomination to elected (BoD and BoT) positions?

According to **Bylaw 2.2**, Members are those who "have paid the required dues on or before October 1st of the applicable calendar year. Individuals who... pay their dues after October 1st shall have no right to vote on any matter."

To be eligible for nomination to either the BoD or BoT, an individual must maintain a continuous and qualifying membership. According to **Bylaw 2.2**, the October 1st deadline for payment of annual membership dues is relevant. Those who pay on or before October 1st achieve 'Member' status that includes the right to vote in elections and the eligibility to be nominated for the Board of Directors (BoD) or Board of Trustees (BoT). Those who pay after October 1st hold membership but forfeit the right to vote or submit nominations. Nominating oneself for an upcoming board position but paying membership dues after October 1st in the year when the nomination was filed may disqualify a nominee from running for the BoD or BoT because the nominee was not a member with the right to vote (as defined by the October 1st requirement).

In addition, according to **Bylaw 5.2**, "Each Director shall be required to be a Member of the Society during his or her term of office and for the two (2) consecutive full calendar years immediately prior to the beginning of such Director's term of office." Bylaw 5.2 further suggests that "In addition, they must have served on a standing committee for at least a year." While the two-year phrasing is located in the Board of Directors section, the Board of Trustees oversees the most vital assets. Under **NC 55A-8-30**, the Election Committee has the authority to interpret the **Bylaws** to avoid inconsistencies and may require a consistent history of 'Member' status for all high-level positions. Because, legally, a Trustee (BoT) holds an equal or higher fiduciary standard than a Director (BoD), the Election Committee may require a similarly long two-year record of membership from nominees to all elected (BoD and BoT) positions. The Election Committee may exercise its duty under **NC 55A-8-30** to consider (validate/approve) only those nominees who meet high standards of institutional stability.

Furthermore, pursuant to **Bylaw sections 4.2 and 5.1** and **NC 55A-8-30**, all leadership is held to a strict fiduciary standard of 'Good Faith' and the 'Duty of Loyalty.' The Election Committee and the Board have the authority to reject any nomination where the individual's

prior conduct demonstrates a conflict of interest or a material breach of these standards. This includes any documented history of actions that are substantially detrimental to the Society's operational integrity, financial stability, or institutional reputation. Because a nominee must be capable of exercising the care an 'ordinarily prudent person' would in a like position, a record of conduct that is inconsistent with the best interests of the Society serves as a legal basis for disqualification under the standards of conduct set forth in **NC 55A-8-30**, ensuring that only those capable of fulfilling their fiduciary obligations are considered as nominees.

17. Will the membership criteria remain the same in future years?

As the temple grows, we will continue improving our processes. Updates may be made as needed, aligned with bylaws and operating procedures.

18. How will future changes to membership criteria be communicated?

Any updates to membership eligibility criteria will be communicated proactively during the first quarter of each year.