

STILL A TIME OF THANKSGIVING

Dr. Elizabeth Foy / PCAI Executive Board of Directors & Credential Committee Head

We always think of the month of November as a time of reflecting on our blessings and offering our thanks to God. But the Executive Board and the Advising Board of Bishops would like to take this time in December to offer thanks. Thanks for all of you. As we look back we see members who have been with us for decades and others who have just come on board. Each one is a treasure to PCAI specifically chosen to be part of this family.

This year has been difficult in some ways because we have had several members make their transition to heaven. With each departure we have celebrated the impression they left upon the world and grieved that we would no longer be able to see them. While natural disasters struck hard and frequently, we saw the members of this fellowship offer what they could in man power, materials, and money to help others in need.

This year has been a blessed one as well. We have seen the number of our Christian counseling center grow, new outreach ministries started and the outreach of our mission partners expand, truly the Gospel going forth with integrity and power. We have ministers successfully fighting and winning battles with sickness and disabilities that would have stopped a lesser person. But the passion of the call of ministry is too great to let a physical challenge slow them down.

Often organizations measure their value by the bottom line. At PCAI we measure success by the quality ministers God allows us to serve alongside and the impact their obedience to HIS call makes on those around them.

If we tried to put an ornament with each name on it on a tree, our office would not be large enough to hold such a tree. Because for us it would



not just be the name of the credentialed member, but the name of the spouse and the children because we understand that the call of ministry affects each member of the family. We count it a blessing to call each of you our family.

So we add our desire for you to have a blessed Christmas to all those wishes you have already received. As we move about our office, especially at this time of year, we are very aware of you and your faithfulness to God and to PCAI. We truly do not have adequate words to express our gratitude and love to you.

MERRY CHRISTMAS
AND IT WILL BE A
VERY HAPPY NEW
YEAR!!!!!!!



Year-End Checklist for Church Bookkeepers

- 1. Housing Allowance. Church Boards and/or Congregations should designate an annual 2018 housing allowance for ministers who own or rent their home (and for ministers who live in a parsonage and pay some of their housing expenses).
- **2. W-4 forms.** All employees should complete new W-4 forms to ensure accurate withholding.
- 3. Notice of donors. Donors should be advised in a church bulletin, newsletter, or by letter from the church, not to file their federal income tax return before they receive their Contributions Statement from the church. Some people may not be able to deduct certain contributions if they file a tax return before receiving their church contributions receipt.
- **4.** Christmas gifts. Be sure to correctly handle Christmas gifts made by the church or congregation to a minister or staff member. In most cases, these gifts represent taxable

- income and must be reported as income on the recipient's W-2 or 1099.
- 5. Handling end of year contributions. The general rule is that a contribution is effective when delivered. This means that a check deposited in the church offering in January of 2018 becomes effective that day even if it is backdated to 2017. It is not deductible for 2017. One exception: Checks postmarked in 2017 are deductible in 2017 even though not received until 2018.
- **6. Business Expenses.** If your church reimburses some or all of a minister's business expenses, reimburse these year-end business expenses NOW.
- 7. Reclassification of workers. Now is the time to decide if you want to reclassify any of your workers for tax reporting purposes. If you have a minister or lay worker who is treated as self-employed for federal income tax reporting

- purposes, and you would like to reclassify the person as an employee, the ideal time to make the change is on January 1st of the new year.
- 8. Voluntary withholding. Ministers' wages are exempt from tax withholding. This means they use the quarterly estimated tax procedure to prepay their federal taxes. Ministers who report their income taxes as employees can enter into a voluntary withholding arrangement with their employing church. Under such an arrangement, the employing church withholds income taxes as it would for any other employee; and it can also withhold additional amount of income taxes to cover the ministers' selfemployment tax liability.
- 9. Order tax publications and renew subscriptions. December is a good time to order your new 2018 copy of IRS Circular E (withholding table) and copies of Forms W-2, W-3, 1099, and 1096 that you will be issuing for compensation in year 2018.

- To order forms simply call the IRS toll-free number at 1-800-TAX-FORM (1-800-829-3676) or visit the IRS website (www.IRS.gov).
- **10. NEED HELP?** If you need assistance on good tax information for churches and ministers, please contact the PCAI office at 1-800-842-5176.

A MERRY CHRISTMAS AND HAPPY NEW YEAR!

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But the angel said to them, "Do not be afraid. I bring good news that will cause great joy for all people." – Luke 2:10 (NIV)

Enjoy Quick & Easy Recipes for Christmas

Need A Quick Dish...

One package of small dinner rolls (Hawaiian ones make sweet and no-sweet ones) ½ lb. slices ham ½ lb. sliced Mozzarella cheese

½ cup melted butter
¼ cup Worchestsire Sause
1 tsp. garlic powder
1 tsp onion powder
1TBLS. Poppy seeds

After cutting cheese slices in fourths and ham slices in thirds, slice open the rolls. Fill with the cheese and ham and place in baking dish. Brush the tops of the rolls with the butter mixture. Bake in oven at 350 degrees for about 20 minutes or until browned on top and crispy to touch.

Need A Quick Dessert...

Take one half of a can of crescent rolls and press into the bottom of 8 x8 or 9x9 pan. Set aside. In a bowl mix 4 oz. of softened cream cheese, ½ cup of powdered sugar till fluffy, set aside. Then pour 1 can of pie filling (blueberry, cherry, etc.) on top of dough that was pressed in pan, top with cream cheese mixture and then top with remaining half of crescent rolls making sure to press the seams closed. Pour ¼ cup melted

butter mixed with ¼ cup sugar over the top of the crescent rolls. Bake at 350 degrees until top is browned.

Chocolate Pecan Clusters...

1 Package (11.5 oz.) milk chocolate morsels 1 TBLS vegetable shortening 2 cups Kellogg's Rice Krispies Cereal 1 cup toasted coarsely chopped pecans Some Pecan halves

- 1. In 2 at saucepan combine chocolate morsels and shortening. Cook over low heat, stirring constantly, till morsels melt and mixture is smooth. Remove from heat.
- Stir in Rice Krispies and chopped pecans. Drop by spoon onto wax paper. Top each with pecan half if desired.
- 3. Refrigerate about 30 minutes or till firm.
 Store in air tight containers for unexpected visitors.

Chocolate Scotcheroos...

1 cup light corn syrup 1 cup sugar 1 cup peanut butter 6 cups rice Krispies 1 Package (6 oz) semi sweet chocolate morsels 1 cup butterscotch chips

- 1. Place corn syrup and sugar in 3 qtr. saucepan. Cook over medium heat, stirring frequently, until sugar dissolves and mixture begins to boil. Remove from heat. Stir in peanut butter. Mix well. Add Rice Krispies. Stir until well coated. Press mixture into 13 x 9 2 pan coated with cooking spray. Set aside
- 2. Melt chocolate and butterscotch chips together in 1 at. Pan over low heat, stirring constantly. Spread evenly over cereal mixture. Let stand till firm. Cut into 2 x 1 inch bars.

Avocado Chicken Salad...

- 2 large chicken breasts,* shredded or chopped
- 3 medium or 2 large avocados
- 1 cup corn (from 1 cooked cob)
- 6 oz Bacon, cooked and chopped
- ¼ cup Chives or green

onion, chopped

- 2 Tbsp chopped Dill
- 2 <u>hard boiled eggs</u>, cut in halves or quarters, optional

Lemon Dressing:

- 3 Tbsp fresh lemon juice
- 3 Tbsp extra virgin olive oil
- 1 tsp sea salt, or to taste
- ½ tsp black pepper

Instructions

- 1. Dice or shred the 2 large cooked chicken breasts and place into a large mixing bowl.
- 2. Peel and pit 2 large avocados, slice into bitesized pieces and add to the mixing bowl.
- 3. Add 1 cup of cooked corn (freshly cooked corn is best), toss in ½ cup chopped green onion, chopped bacon, and 2 Tbsp fresh Dill.
- 4. Add dressing ingredients to a small bowl and stir to combine. Drizzle over your salad and toss to combine. Serve with slices of hard boiled egg if desired.

Notes

*You can use rotisserie chicken, cook your own chicken breast seasoned with salt and pepper or use well-drained canned chicken.



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OFFICE HOURS: 9:00AM to 4:00PM

Announcements

Tax Filing Information

YOUR CONTRIBUTION INFORMATION
FOR 2017 WILL BE ENCLOSED IN THE
JANUARY INFORMER NEWSLETTER.
PLEASE PAY CLOSE ATTENTION AND
REMOVE THE CONTRIBUTION
STATEMENT AND PUT IT WITH YOUR
TAX FILING INFORMATION. EACH YEAR
WE GET NUMEROUS REQUEST ON APRIL
14TH SAYING THEY NEVER RECEIVED
ANY INFORMATION. WE WANT TO SAVE
YOU SOME STRESS. IT WILL BE IN YOUR
JANUARY INFORMER NEWSLETTER.

Dates to Remember

IF YOU HAVE A CHURCH OR MINISTRY REMEMBER YOU ARE REQUIRED BY LAW TO GET CONTRIBUTION INFORMATION TO YOUR DONORS IN A TIMELY MANNER. FEB. 1, 2018 IS THE LAST MAILING DATE FOR CONTRIBUTION STATEMENTS TO BE SENT TO YOUR DONORS.

ALSO REMEMBER ONLY <u>CHECKS</u>
RECEIVED BY <u>DEC. 31, 2017</u> CAN BE
COUNTED ON 2017 DEDUCTIONS. THE
CHECK MAY BE HAND DELIVERED TO THE
CHURCH OR MINISTRY ON <u>DEC. 31, 2017</u>
AND COUNT FOR THAT YEAR OR IT CAN
HAVE A <u>DEC. 31, 2017</u> POST MARK ON THE
ENVELOPE TO COUNT TOWARD 2017
DEDUCTIONS.

PCAI Christmas Holiday Office Hours

THE PCAI OFFICE WILL BE CLOSED ON DEC. 22ND AND RE-OPENED ON JAN. 2, 2018 TO GIVE OUR DEDICATED STAFF TIME WITH THEIR FAMILIES. HOWEVER, WE WILL BE CHECKING THE VOICEMAIL, EMAILS, AND PROCESSING MAIL DURING THIS TIME.



Church/Ministry Tax Dates to Remember

In addition tot he regular semiweekly and monthly withholding requirements, churches should note the following dates for this month.

December 15, 2017

Complete all year-end transactions to be sure that they are reportable on your income tax return.

December 15, 2017

If you have a minister or lay worker who is treated as self-employed for federal income tax reporting purposes but whom you would like to reclassify as an employee, the ideal time to make the change is on January 1 of the new year.

December 31, 2017

Churches must designate a portion of each minister's compensation as a housing allowance by this date

December 31, 2017

Your marital status on this date determines your filing status for the year.

<u>W-4 Form</u> - Get everyone to whom you give offerings or who does contract labor for your church to fill out this form. Don't forget to give a 1099 to any evangelist to whom the church gave an offering of \$600 or more for the year. This also applies to contract labor workers.

For more info and to order forms: www.irs.gov