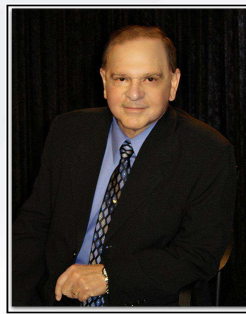


the Informer *newsletter*

MONTHLY NEWSLETTER OF PCAI & PCAI CLERGY ASSOCIATION
PARAGON CHRISTIAN ALLIANCE INTERNATIONAL
FEBRUARY 2018 – ISSUE 2

INCREDIBLE — UNCONDITIONAL LOVE

*By Dr. Henry A. Harbuck / PCAI General
President and Int'l Overseer*



Webster's dictionary defines love as "a strong liking for someone or something, or a passionate affection for another person." Notice that Webster's definition of love involves objects of the world, using the words "person" or "something." Yet Webster's definition seems incomplete because it falls short of how I would describe my love for my wife Jan, our children, and grandchildren. Likewise, any human definition falls short in an effort to describe "love." Human beings are somewhat limited in their attempt to properly describe things which evoke deep emotions.

The non-Christian Greek writer Lucian, who lived from 120-180 A.D., made an observation about Christians. He said, "It is incredible to see the fervor with which the people of that religion help each other in their wants. They spare nothing. Their first legislator (Jesus) has put it into their

heads that they are brothers." Lucian said that Christians "spare nothing." Sparing nothing is an example of unconditional love. So, where can we find a definition of love that is valid and real?

First, we need to remember that real [true] love is of and from God; therefore, a human definition will never suffice to describe it. God is the only completely accurate source for a definition that is primarily by, or an observation of, His actions. The love that God demonstrates (and defines) is even harder to grasp, thus we call it "unconditional love."

Second, unconditional love is the goal that we are [all] trying to achieve as Christians. The only way God's love is made real and complete is for people to show love to others – both inside and outside our churches. ♥



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



“Look At Us”

By Pastor Lynn Burling / Senior Pastor of Christian Faith Church, TX

I would like to take some familiar scripture to encourage ministers especially, but mainly to all of us regardless of our positions. (Acts 3:1-10) I will not write this out for the sake of brevity but comment. First I'll give you my “oxymoron,” statement... “there's a whole lot of lame people walking around.” I know that doesn't make sense but most of it is not physical, it's SPIRITUAL LAMENESS. The “Look at Us” title should stir us to ask ourselves... Do we want people to put confidence in us, to the degree that our boldness would be to draw attention to the power that Christ told us we have...”and you shall be endured with power.”

I'm so glad that God sent the Holy Spirit, His power. But we must guard against having low expectations, I think. “If I believe and it doesn't happen”... well you usually get what you expect...” I'm way too old to feel good again”...well you usually get what you expect. I want to dig down into the life of this cripple from his mother's womb for 40 years. Talk about a routine! Laid daily at the gate. If I were a beggar, I would want to be placed right where so called religious people could feel sorry for me and I could look up and connect with their eyes. If I can make eye

contact...I'll get something! (Same thing at red lights today.) Notice he was laid where he could see the gate Beautiful. This was no ordinary gate, it was either part gold and special brass but absolutely gorgeous, so the historians tell us. As far as he was concerned, he would never pass through that gate and forget about ever going into the temple, “ain't gonna happen”. I wonder how many people he asked, Hey...”What's it like in there?”

Note that as our two on fire ministers were going to temple at 3:00 p.m. he saw them and asked for alms. But he heard “Look At Us.” He now was at attention, expecting to get something. Verse 6 starts with we don't have any money and I know you don't take credit cards...at this point, it gets very interesting...continue on slowly digesting this...but what I do have. STOP-”HOLDO STOPO.” If you don't have money, you can't help me. (Lame thinking)... At this point it takes courage to raise your expectations. Why, because we're so afraid of disappointment. Down here is my routine. I have a cup, I need my daily bread and P.S. I don't want the pain of breaking my pattern. (A pattern is doing the same thing day in, day out, even with your eyes closed.)

If mother- nature calls and wakes me up at night to tell me I need to empty my bladder, I could literally, in the dark, make my way there and back without opening my eyes. Everyday was Groundhog Day for this man. He had an ugly problem at a Beautiful gate. He was accustomed to putting his hope and confidence only in those entering that gate and he got what he expected and no more. He saw others go in with expectation and surely thought... it's not for me. I'm not meant to be happy. He received the by-product of their joy and expectation but none of it originated in him. All of my time, 24-7, is spent getting what I need to make ends meet. Maybe I'm not supposed to be in ministry or meant to be a physician or to have a child. It's frustrating to see people go into their expectations (Temple) and receive what they need, and I can only get near and never go in. Here is the mindset of this lame man and way too many of us...you've got to be willing to receive SPIRITUAL HELP. Yeah but if I can keep a lid on my expectations, I won't be disappointed.

We must choose to receive spiritual help...this is what Peter and John had. What they had would change his life forever. This is a lesson for us as well as the lives of people we know. Too many

Acts 3:4

And Fixing his eyes on him, with John, Peter said, “Look at us.”

are happy just to get by one more day. It's painful to raise someone's expectations if we can't deliver.

Their spiritual mental impairment can contribute to their physical disability. A man named Josh in my church was on his job site and he saw an elderly woman in pain walking slowly and the Spirit told him to go over and ask if he could pray for her. So he went through one of those “Look At Us” moments. As he approached her, she asked him, “Can I help you?” And he said, “Ma'am, I would like to pray for you.” She said, “You can but it won't make any difference.” So he prayed and you could hear all of her bones cracking. She was healed. By believing and obeying we can make a difference. The enemy has convinced us to settle. (Settle: means to complete a decision.) Born again believers are claiming victory while living defeated lives. How many spiritually lame people do we know that cannot stand on their own two spiritual feet? I think when his ears heard Peter say we have no offering, it

Continued on page 3

School Rights

Does Joy Have a Right to Read her Bible in School?



Students have an absolute right to read their Bibles whenever they are given free time to read books of their choice. Joy's mother called our office when her teacher said the Bible was not an appropriate book for free reading time. In fact, Joy's teacher called her out in front of the entire class just for reading her Bible. We were able to set this teacher straight on the law. Public schools should already know about a student's free speech right to choose to read the Bible for free reading times. ♥

Source: The legal Alert publication of CLA, Issue February 2018

May Children Talk About Religion when they Attend Public School?

Mary's son, Cody, was upset when he was reprimanded by his first grade teacher. Why? He innocently asked the teacher if she read the Bible. She told Cody he was not allowed to talk about God or religion at school. That's when Mary called CLA. We told her Cody's teacher was wrong. Students are not required to give up their free speech rights when they attend public school. This includes their right to talk about God. Cody's teacher was concerned she might be reprimanded or fired for answering Cody's question, but Cody has the right to talk about religion at school. ♥

Look At Us *continued from page 2*

probably wasn't the first time but scripture said, "Expecting to receive something from them." After all, don't you guys know why I'm here and why I need money? Now there's a question for us ministers but can we say "such as I have" look on us...and deliver? We must as discerning believers led by God's Spirit, call out, look on us; and then speak what God says they need...on earth as it is in heaven.

But many of us are satisfied just to get by for one more day. Can our "Look on Us" proclamation bring something more than a one day provision? Sure money is important but it can't cure all our ills. Think about how comfortable this lame man was simply because he hadn't used his legs in 40 years and he never expected to! He had no prior knowledge of how to walk only to see others do it. I love this part, let me rephrase Peter's words for a

moment..."I'm not going to give you what you requested, I'm going to give you what you need!" For just a millisecond that lame man thought, "Oh great, now they think they know what I need...Cheapskates! Listen what you request will placate your condition for one more day...what I can give you can deliver you for life!

As I said earlier, "There are a lot of cripple people walking around." I think God's people are as much at fault and maybe more than the lame man. He could not use his limbs but we have something called "dunamis" power that we haven't used in years, which makes us spiritually lame! If we're crippled in our minds and in our thinking, given up on joy, given up on life and relegated our lives to a day-to-day survival...stir up that power Jesus said we have. Jesus' name is our legal authority to transact spiritual business with God. Peter and John looked at his

circumstance and became the link to God's will for that man. To remain in our lame state is not God's will. Listen; lame theology—lame doctrine—lame expectations will get you lame results. God is willing to do more for the lame man than the lame man is willing to receive. "Sounds like some of us today". (Verse 7) "He took him by the right hand and lifted him up." I think it passed through the lame man's mind, if I'm not too proud to beg for the least...then I should accept the spiritual help offered to me. Let's revisit the lame man's thinking and ours for a moment, on the very cusp of extending his right hand...hey these guys are nuts, spiritual fanatics, I've never walked. I don't know how to walk! He could have reacted to them by saying, "Let's get practical...I need money!" A truly lame person physically or spiritually does not see a cure. But...Look on us people discern needs and

see destinies for others. After 40 years how many well-wishers contributed to the man's needs but gave him nothing of eternal value? They ALSO only saw a day-at-a-time existence! Ministers, believers, declare today in your heart, I will accept God's spiritual help. I will "reach up" in Jesus' name and I will be changed. Last note: Now he's bouncing off the walls, dancing, leaping, praising God. Walking into the temple and with a heart of gratitude, he must have thought, so this is what the presence of God feels like. Likely from that time on every time he went to temple his eyes glanced at-that-place-in-his-past where they laid him every day—lame. One last thought, our boasting is in the name of the Lord...but we need to continue in our callings and renew our vocabulary by telling others, "Look on Us"...in Jesus' name. ♥

What are the greatest benefits to churches/Ministries?

Sommerville: Since most of the church members will receive an increase in their take-home pay starting in February 2018, members will have a greater capacity to give in 2018. While other charities complain [that] the increased standard deduction will decrease the incentive to give, most members give out of their religious beliefs—not out of some perceived tax benefit. In fact, some [of our clients who do charitable giving] refuse to claim the charitable contribution on their tax returns. The same motives exist for members who remember the church in their will. I do not think the increased standard deduction and increased exclusion from estate taxes will impact giving at churches. The tax decrease will definitely benefit the church.

The expansion of Section 529 plans to private K-12 schools will present a new opportunity for those churches that operate Christian schools. This greatly expands the funding options available to parents and grandparents.

Batson: There are no discernible benefits to churches or other nonprofits. If anything the potential negative impact on charitable giving, estimated to be \$13 billion in a study performed by the Indiana University Ruth Lilly School of Philanthropy, means churches and charities are a loser from this legislation.

The expansion of Section 529 plans to private K-12 schools will present a new opportunity for those churches that operate Christian schools.

Batts: I wouldn't characterize any aspect of the law as benefitting churches or other nonprofits particularly. The law is directed at helping individual taxpayers and businesses. Despite predictions that the higher standard deduction for individuals and lower rates will result in decreased charitable contributions, churches and other nonprofits can still hope that the economic impact of the tax reductions, together with economic growth, will spur an increase in giving.

Ted Batson (CPA, partner and tax counsel of CPA firm CapinCrouse): There are no specific provisions in the new legislation that target pastors or church workers. So any benefits that a pastor or other church worker will experience will be the same benefits that other taxpayers experience. In addition, the significant differences that exist between the individual circumstances of one family or individual over another mean that provisions that will benefit one taxpayer may have little effect on another. Here are some representative examples:

There are new tax brackets with lower tax rates. This will likely mean that many pastors will see a reduction in their taxable income even if nothing else changes (an unlikely scenario given the broad reach of the new tax act).

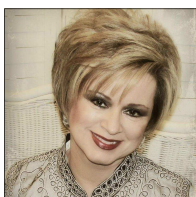
For pastors that have significant mortgage interest, charitable contributions, state and local taxes, and medical expenses, the doubling of the standard deduction may have little impact. Although the new \$10,000 cap on deducting the combined total state and local property taxes and income taxes (or sales tax in some states) may impact some pastors.

For other pastors, the doubling of the standard deduction may be a significant benefit. If, in prior years, their personal exemptions plus their itemized deductions were less than the new \$24,000 standard deduction, they will see an immediate benefit.

For families with children under age 16, the increase in the child tax credit to \$2,000 will produce a new benefit. Moreover, for some, the increase of the refundable amount of the credit to \$1,400 may increase the tax benefit the pastor receives.

Mike Batts (CPA, managing partner of Batts Morrison Wales & Lee, P.A.): The benefits to pastors and church workers parallel those for other taxpayers... with the most significant benefit being lower taxes generally. ♥

Church/Ministry Tax/Law Dates To Remember



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

**Jan Harbuck - PCAI Office
Need Help? Call 1-866-268-5600**

February 10, 2018

- ◆ Churches with nonminister employees (or ministers who report their federal income taxes as employees and who have elected voluntary withholding) may file their employer's quarterly federal tax return (Form 941) by this date instead of January 31 if all taxes for the fourth calendar quarter (of 2017) have been deposited in full and on time.

FEBRUARY 28, 2018

- ◆ Churches file Copy A of Form 1098-C with the IRS by this date to report the sale or use of a donated vehicle.
- ◆ Applicable large employers, generally employers with 50 or more full-time employees (including full-time equivalent employees) in the previous year, must file a Form 1095-C for each employee who was a full-time employee of the employer for any month of the previous calendar year by this date.

Please note the changes for mileage issued by IRS for 2018

- 54.5 per mile for business purposes
- 18 cents for medical or moving purposes
- 14 cents for service of charities (volunteers)

SOURCE: www.churchlawandtax.com