

the **Informer** *newsletter*

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Monthly Newsletter of PCAI (Paragon Christian Alliance International) & PCAI Clergy Association Fellowship



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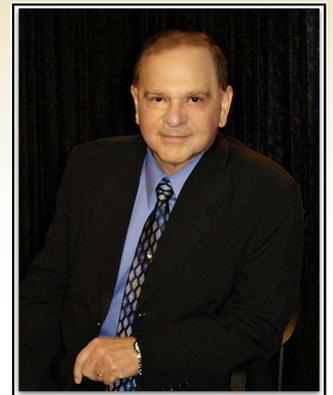
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GOD'S SHADOW

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

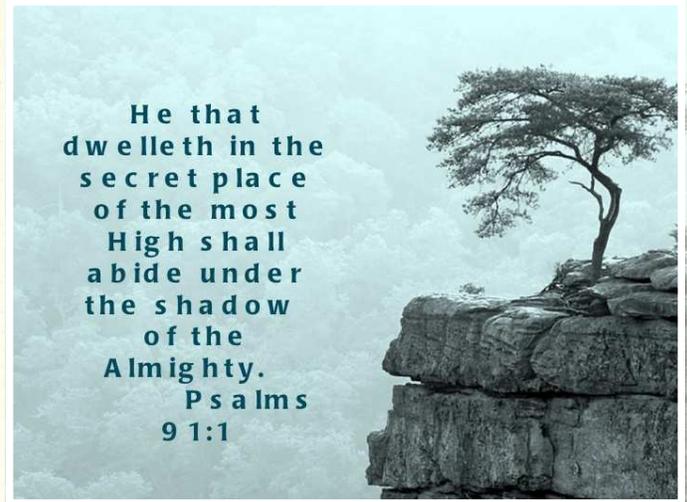


As a young man in my teens, I recall plowing the fields of my father's farm in the coastal plains of South Georgia. Around noon, when the scorching rays of the sun were at their highest point, the old mule and I would stop to rest under the shade (shadow) of a tree. What a time of refreshing! Nevertheless, my time *under the shadow* of the tree was short lived, because soon the afternoon sun began sinking lower in the west and it was impossible to find a shady refuge. What a picture! There's a lesson here to be learned, and it is this: "Refuge produced by earthly shadows are temporal, but God's shadow brings forth a refuge that will provide both temporal and eternal comfort." Thus, I learned in the fields of South Georgia what Solomon states as axiomatic in the Song of Solomon 2:3 "I sat down under his shadow with great delight, and his fruit was sweet to my taste." Truly, there is only temporal delight if the shadow is not cast by the Almighty.

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God's Shadow Continued ...

Psalms 17:8 is clear when it states (paraphrased) *“Keep me as the apple of the eye; hide me under the SHADOW of Your wings.”* Stay, dwell, and abide under the shadow of the Almighty. Do not allow your ministry to become unbalanced and unfruitful. Find the unsearchable riches that only God can give, and purpose in your heart to be the unique individual God created you to be, thereby discovering your own identity in the ministerial ranks. ♥



Connect Impact with Budget

It's easy to assume attitudes around generosity have led to [decreased giving]. But the truth is that today's church members are as just generous as in years past. The difference is this: there are more organizations competing for the attention and resources of your church member than ever before. Research also tells us that people are beginning to split their charitable giving. How do we overcome this challenge?

We must give people a compelling reason to support our ministry. We must find a way to communicate the connection between the budget and ministry impact. This takes work, but it also gives us the opportunity to identify the things that inspire people to give and ultimately generate more momentum for our ministry.

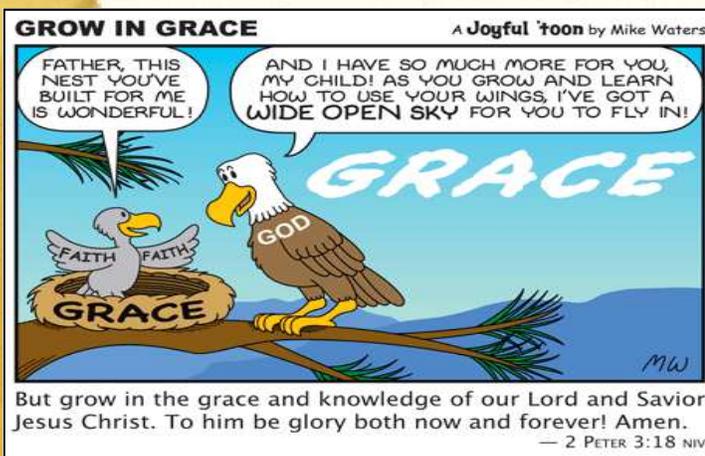
- RSIStewardship.com

Q: *What happens if a minister requests a housing allowance that exceeds his total salary?*

We just hired a pastor, and he is purchasing a new home with a very large down payment. This will make the cost of his housing higher than his salary. How do we handle that?

A: A church can only allocate an allowance up to the minister's yearly salary—presuming the minister qualifies for an allowance based on IRS requirements, and the anticipated housing costs represent compensation for ministerial services, go exclusively toward paying housing expenses, and reflect fair rental value of the home (furnished, plus utilities). If a minister's housing expenses are higher than that, it's up to him or her to earn the difference elsewhere. If a minister does so, your church cannot designate more money for the allowance under the presumption that your minister will earn income from other jobs to make up the difference. Let's say your minister earns \$15,000 a year with your church, and he anticipates housing expenses of \$17,500 for 2017. He cannot earn an additional \$2,500 from working 10 hours a week at a coffee shop and have your church designate his housing allowance as \$17,500. And those additional funds will be taxed like any other payroll because those earnings are not affiliated with his ministerial work at the church.

- Vonna Laue, CPA and editorial advisor for *Church Finance Today*



What is a Deductible Gift

We as Christians have a duty to help those in need. These needs can present themselves in a variety of ways, but one of the most common is the unexpectedly ill church member with rising medical bills. Is your generous monetary gift to aid this fellow Christian deductible?

In short, no. Only donations given to 501 (c)(3) entities without any expectation of control over the use of the funds are tax-deductible. You cannot simply give a donation to the church and ask them to pass it on to the needy member, as ultimately you still have control over the use of the donation and the funds are meant to benefit the individual, not the church.

There are certainly ways the church can set up a formal benevolence policy to aid church members and community members in need. Donations given to the benevolence fund can be tax-deductible as the church ultimately has control over who is aided by the donation. Pastors, please call our attorneys here at the Christian Law Association if you would like further information on setting up a benevolence policy able to receive tax-deductible donations.

SOURCE: The Legal Alert (Christian Law Association Publication) February 2017 Issue.
WEBSITE: www.christianlaw.org

Tax Dates to Remember

April 15

- Federal Income tax and self-employment tax returns by individuals for calendar year 2015 are due by this date.
- Ministers who have not elected voluntary withholding and self-employed workers must file their first quarterly estimated federal tax payment for 2016 by this date.

April 29

- Churches hiring their first non-minister employee between January 1 and March 31, 2016 may exempt themselves from the employer's share of FICA (Social Security) taxes by filing Form 8274 by this date.

April 30

- Churches having non-minister employees who report their federal incomes taxes as employees and who have elected voluntary withholding must file an employer's quarterly federal tax return (Form 941) for the first calendar quarter of 2016 by this date.

Keep good records!
Jan Harbuck - PCAI Office
Need Help? Call 1-866-268-5600



IRS Announces 2017 Mileage Rates

- ◆ 53.5 cents per mile for business miles driven, down from 54 cents for 2016
- ◆ 17 cents per mile driven for medical or moving purposes, down from 19 cents for 2016
- ◆ 14 cents per mile driven in service of charitable organizations

ANNOUNCEMENT

CHARTER RENEWAL DEADLINE MARCH 28TH

Charters under the PCAI 501 (c)3 Group Exemption have been mailed their annual renewal report packet.

It is also available on our website

www.paragonchristianalliance.org under "Resources" tab in a PDF file.

It is important that your report be received in our



office no later than March 28th.

These reports and renewals are in compliance with the IRS code to maintain your charter's tax-exempt status under the PCAI Group Exemption.

Immediate ACTION Needed!!!

Renewal due to requirements we must meet with the IRS.

If you must have an extension due to accounting delays, there is a \$100 late fee required. Thank you for your consideration!

Latest Christian World News

SOURCE: www.worthynews.com



[Christian Group Compassion Int'l Being Forced to Close Doors, Abandon 147,000 Children in India](#)

Christian child sponsorship organization Compassion International could be forced to leave India and the 147,000 children it helps there by March after the government blocked funding from outside the subcontinent.

[900 Churches in Nigeria Destroyed by Boko Haram](#)

At least 900 Christian churches have been destroyed at the hands of Boko Haram in northern Nigeria, as part of the Islamic radical group's campaign to drive out all Christians from the north, the youth wing of the Christian Association of Nigeria reported.

[ISIS Calls for Attack on First Baptist of Dallas: Church Rejects 'Spirit of Fear'](#)

The Islamic terrorist group ISIS is calling on its followers to attack a large and prominent church in Dallas, Texas.

[Religious Makeup of the New Congress Overwhelmingly Christian](#)

The share of U.S. adults who describe themselves as Christians has been declining for decades, but the U.S. Congress is about as Christian today as it was in the early 1960s, according to a new analysis by Pew Research Center.

[Feds warn of ISIS threats to churches, holiday events](#)

Federal authorities warned Friday that ISIS sympathizers “continue aspirational calls for attacks on holiday gatherings, including targeting churches.”

[ISIS Puts Out Holiday Attack List Of U.S. Churches](#)

The Islamic State published the names and addresses of thousands of churches in the United States and called on its adherents to attack them during the holiday season, according to a message posted late-night Wednesday in the group’s “Secrets of Jihadis” social media group.

[Coptic Church Bombing: 'Deadliest Attack' on Egyptian Christians](#)

A bombing at a Coptic cathedral in Egypt has killed at least 25 people and wounded 49 others during Sunday mass.

[Pioneering Bible Translation Method Changing Lives, People Praising God 'on Their Knees, With Tears'](#)

A pioneering rapid Bible translation method that is offering people the chance to read the Gospel in their mother language for the first time has been growing exponentially around the world, changing lives and leaving many in thankful praise to God.

[Pastor, Eight Others Missing in Uganda after Muslims Beat, Rape Congregation](#)

A pastor in eastern Uganda and eight other Christians are missing two weeks after a Muslim mob attacked a church prayer meeting, locked the congregation in, beat several members and raped 15 women, sources said.

[Egyptian Christian Gunned Down By Suspected ISIS Militants](#)

An Egyptian Christian school teacher has been gunned down on the way to work by suspected ISIS militants in Sinai, Egypt.

[God Shows Up Big at Will Graham's Celebration Tour in China](#)

It is no secret that China's communist government is far from friendly to Christianity. That hasn't stopped hundreds of Chinese citizens from giving their lives to Christ this weekend at William Graham's 2017 Music Celebration.

[ISIS Egypt affiliate: Christians are our 'favorite prey'](#)

An Islamic State affiliate released a video Monday vowing that Egyptian Christians are their 'favorite prey,' showing images of a suicide bomber who killed nearly 30 people inside a packed Cairo church in December.

[China Deports 32 South Korean Missionaries Amid Crackdown on Evangelism](#)

The communist government of China has arrested four South Korean Christian missionaries and expelled at least 32 more after carrying out a series of police raids on churches, according to reports.

[Central African Christians Mourn Killed Pastor; Clashes Continue](#)

Christians in the Central African Republic (CAR) have been plunged into mourning after a pastor was killed and his church demolished in the latest outbreak of violence, while thousands of Christians were forced to flee their homes.

22 When they came together in Galilee, He said to them, “The Son of Man is going to be delivered into the hands of men. 23 They will kill Him, and on the third day He will be raised to life.” And the disciples were filled with grief.

– Matthew 17:22-23 (NIV)