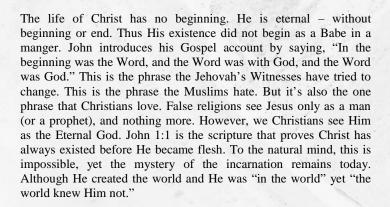


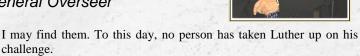
MONTHLY NEWSLETTER | PCAI FELLOWSHIP & CLERGY ASSOCIATION DECEMBER 2018 – VOLUME 12

THE CHRIST OF CHRISTMAS... MYTH OR TRUTH?

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



The Bethlehem Babe is no myth. The virgin birth is a fact. Harnack and Lobstein point out that the belief in the virgin birth of Christ can be traced back to the very "cradle of the church" and that it would take decades for such a myth to be developed from heathen sources. Powerful evidence is seen in the Septuagint Version translated at Alexandria in Eqypt at the request of Ptolemny Philadelphus (285-247 B.C.). It translates "almah" in Isaiah 7:14 by the Greek word "parthenos". It is certain the word means virgin in this passage. "Almah" is used six times in the Old Testament, and in every case means "virgin". Martin Luther once said, "If a Jew or Christian can prove to me that in any passage of scripture *almah* means a married woman, I will give him 100 florins, though God alone knows where



For some reason many people want to look at Jesus. During the Christmas season, we see many symbols, paintings, and figurines that make the Nativity scene come alive to us as Americans. In every race which has embraced Christianity, there is this unconscious desire to depict Jesus in some physical manner. Yet God, in His wisdom, left no visible portrait of His Son lest people venerate a picture. Before Jesus was born in the Bethlehem manger, many people had prayed for the Messiah to come. One such man was Simeon, to whom the Holy Spirit revealed he would not see death before looking upon the Messiah. In fact, he was allowed to hold the infant in his arms and pronounce a blessing upon him. What a joy!

He is no longer the Bethlehem Babe, but the risen Christ who sits at the right hand of the Father interceding for you and me. As the Christmas season draws near, let us honor Him lest we become slack in our efforts to proclaim His truths. Sadly, some Americans don't know Him as Savior. To them He is only a baby, a myth, a face on a canvas, or some type of Santa Claus. But we know and worship Him as Lord. This is why we must tell others who He really is so they too can experience the true joy of Christmas. Today He reigns supreme as the risen Christ and our soon coming King. Let's put Jesus first during this Christmas season! After all...Jesus is the ONLY reason for the season!

How We "Respond" to the Anointing Defines Our Promised Harvest

Pastor Lynn Burling / Christian Faith Church Senior Pastor-TX

There was a great (noble) woman whom God targeted, in 2 King 4:8-37 as to her **response**. To me, she merits the heroes of faith stature. Let's examine the great woman and as we do, even our own lives are under examination as to our multiple **responses** in life to the anointing.

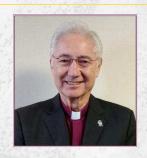
When Elisha came by (vs. 8) says, "she "constrained" him, (an urgent fastening). Some call it intuition but here it's God stirring her heart to see if she would respond. convinced her husband to write a check for an upper room for Elisha. She used the excuse that she "perceived" he was a holy man of God (vs. 9). So in today's economy, she invested in the man of God which literally was to her the voice of God Himself. We all know if you give a cup of cold water to a prophet, you are aligning with the prophet's reward and Elisha's was huge. Remember he was granted a double portion of Elijah's spirit. From here the picture and purpose begins to unfold. I love the verbiage in vs, 7 and vs. 11, "and it fell on a day"...something happened of significance on these days in this woman's life. So Elisha wanted to do some kindness for her response. He asked Gehazi to fetch her. As she stood in the door to his chamber that she had built, she received a promise that would change her and her husband forever. She turned down help from the king and captain of the host in her city that was offered by Elisha. But her blessing and her destiny was tied to her "response" to the man of God. Consider the pain of not having a son to carry on the family name, by now she had put behind her that possibility. There are no frozen embryos, no Sperm Bank, and no physicians to operate on her or her husband. So the consideration to have a child had vanished...until God saw her heart and her desire to bless her husband. God can pierce through layers of pain and hurt to revive life, new life in us. Translate that as to how we prepare to hide our disappointments.

She wanted so much to keep the anointing close by...she built the room. Vs. 16 says, "About this season according to the time of life; you shall embrace a son." Please bear with me here. These are explosive words, a promise, but she's trying to protect the hurt she has endured over the years by saying, "Don't lie to me, man of God, but at the same time, flashes of her breast feeding a son and imagining playing, him growing up and having grandchildren are vying for her thoughts all at the same time. We skip ahead a year and she bares a son and then skip ahead approximately 13 years when a son becomes a man as was customary. In vs. 18, "When the child was grown, "it fell upon a day" (There's that expression again.) "that he went with his father to the reapers." Something happened, he complained of powerful headaches, disabling enough for someone to carry him to his mother and at noon...he died. Things shift from here on **HER PROMISE** HAS DIED BEFORE THE HARVEST, that's not the way it's supposed to be for her or for us.

Too many of us have had our promise die before the full harvest and fruitfulness. (Vs.

21) "She picks up the young man and lays him on the bed, promiser's in promiser's room and shut the door." At this point, after the Lord stirring, she's perceived, she's constrained, carefully hastened with wisdom to go to the man of God's anointing, now she's facing the promise which in itself will bring forth more seed, but is now dead! This is the second time, once by natural means and one she had received supernaturally. Vs. 22 is my rendition as to what many of us would do. She goes to her husband, declares her son's death and says we make to arrangements...NO! She never gave life to his death. Never gave life by speaking the death of her promise...in a most tragic moment, somehow she refrains from "speaking" her situation. Many of God's saints are trapped in these four verses, Vs. 17-20. My promise has died, it was supposed to be reaping a harvest. While it was in the field ready to yield fruit, it died. Now her dreams, her expectations have died a What this second time. woman is made of is truly an inspiration. We need to listen carefully to what she "doesn't" say! This separated the sheep from the goats.

If the story ended here, we would probably say stuff happens and no one can explain it and we would all console her and say, well you had a miracle child in your old Count age. your blessings...but her world of a Fairy Tale ending has just had an abrupt end! So once again she is spiritually challenged to "respond." She is not settling for a dead promise. She's bearing the most difficult test



of her life...she never, never, never says one time this didn't work or I can't make it or even my son has died. She did not sentence her promise null, void or dead! (Vs. 23-26) She tells her husband she needs to seek out the "man of God." She gives him assurance with her statement of "It is well." I pause here to say, in any marriage or relationship I know, there would not be one mate who would keep this kind of situation quiet, hence the greatness of her decision to not say anything that would give life to her son's death. She's not done yet. Elisha sees her coming and sent Gehazi to greet her asking "Are you well, is your husband well and is your son well?" At this point hear me saints of the living God, we decide we might as well tell the man of God the truth. He needs to know it, but she answers instead, "It is well." Again she is guarding her promise with her words! If your gifts or callings are on some kind of life-support, just say the right thing. Speak life or don't speak at all. Verses

Continue on page 4

2 Kings 4:10

"Please, let us make a small upper room on the wall; and let us put a bed for him there, and a table and a chair and a lampstand; so it will be, whenever he comes to us, he can turn in there."



Year-End Checklist for Church Bookkeepers

- **1. Housing Allowance.** Church Boards and/or Congregations should designate an annual 2019 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 2019 becomes effective that day even if it is backdated to 2018. It is not deductible for 2018. One exception: Checks postmarked in 2018 are deductible in 2018 even though not received until 2019.
- **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 an additional amount of income taxes to cover the ministers' self-employment tax liability.
- 9. Order tax publications and renew subscriptions. December is a good time to order your new 2019 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 2019. 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 1-866-268-5600 or email at info@paragonchristianalliance.org.

BLESSINGS!
Jan Harbuck, Ph.D.
Church Tax/Law Specialist
PCAI Headquarter Office



MINISTRY/CHURCH TAX/LAW DATES TO REMEMBER

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

December 15, 2018

- ♦ Complete all year-end transactions to be sure that they are reportable on your income tax return.
- ♦ If you have a minister or lay worker who is treated as selfemployed 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, 2018

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

The INFORMER Newsletter is a free monthly publication of P.C.A.I. (Paragon Christian Alliance International) & PCAI Clergy Association

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How We "Respond"... continued from page 2

27& 28 are fish or cut bait moments for her and the prophet. As she came to the hill, she caught the man of God by the feet and he sensed her soul was vexed...but all this time God had hid this from the prophet with the anointing. She said, "Did I not say do not deceive me by giving me a child, do not lie to me." By this time, she had learned the nature of God herself and she's reminding him and the reason I'm here is I need you to fix this because I believe you can...you might be saying she didn't say that, you're right. It's what she didn't say that spoke louder to the man of God than any other confession. Just a historic noteworthy of mention in vs. 30 of 2 King 4. She says, "As the Lord liveth and as thy soul liveth, I will not leave thee"...compare Elisha's statement to Elijah when he's seeking a "double portion" from the Lord and Elijah's telling him to stay put while I travel and he said, "As the Lord liveth and as thy soul liveth, I will not leave thee..." I believe those words were so indelibly powerful to Elisha's ears he recognized his own pursuit of the miraculous that then he arose and followed her...knowing that what he sent Gehazi to do would not suffice. P.S. Until this time in history there was no precedent of one rising from the dead. This is the first one!

Now I believe we came to the crème 'de la crème' of this ancient happening. Elisha did what he had to do—stretch on him, walk around, stretch on him and finally the young man's flesh began to warm and he sneezed. Ok, so at this point he tells Gehazi to fetch the Shumen woman and in vs. 36 he tells her to "take up your son."

May I say to you, if this were me I would do exactly what he said. As a matter of fact, (FIRST) I would fawn all over my loved one, kissing, hugging and probably shedding tears...but wait, this is no ordinary woman. I believe she glances to the son and as vs. 37 says, "Then she went in, and fell at his feet, and bowed herself to the ground." "FIRST". One more "response" to the anointing that had sealed the promise once again to her. That was her first response. What is yours to the anointing that God is sending to you? She knew the one who spoke him born to her was the one who would speak him alive to her...and guess what...It was well with her soul. ***



It's That Time Again.

By Dr. Elizabeth Foy / PCAI Board Director

In January, we will be preparing ministry charter renewal notices. This is a good time to check your contribution statement for accuracy. We all get busy or unexpected things come up, but remembering to send the charter giving is important. Take time to review your giving to make sure it has been consistent every month.

If your giving is not up-to-date and is not brought current by December 31, 2018, we will not be able to offer renewal to you. Also, remember the office will be closed from December 21 to January 1st 2019. We will come in on December 31^{st} to make the last deposit of the year. Mail early in order for your check to arrive before December 31^{st} . If you mail early we can hold it until December 31^{st} IF you put a note to that effect on it. For those paying by PayPal, December 26 is the last day you can send funds and have them arrive in our bank by December 31^{st} .

We greatly appreciate your attention to this matter. We want to serve you as efficiently as possible because you are precious to us. We thank God daily for your friendship and membership in PCAI. You are invited to call anytime you need prayer or encouragement. We want to be there for you but we cannot if we don't know what is going on in your life. You are not just a number or file to us. You are family!!!

MERRY CHRISTMAS HAPPY NEW YEAR

ANNOUNCEMENT

TAX FILING INFORMATION

YOUR <u>CONTRIBUTION INFORMATION</u> FOR 2018 WILL BE ENCLOSED IN THE <u>JANUARY</u> <u>NEWSLETTER</u>. 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 <u>JANUARY INFORMER NEWSLETTER</u>.

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. FEBRUARY 1, 2019 IS THE LAST MAILING DATE FOR CONTRIBUTION STATEMENTS TO BE SENT TO YOUR DONORS.

ALSO REMEMBER ONLY <u>CHECKS</u> RECEIVED BY <u>DECEMBER 31</u>, <u>2018</u> CAN BE COUNTED ON 2018 DEDUCTIONS. THE CHECK MAY BE HAND DELIVERED TO THE CHURCH OR MINISTRY ON <u>DECEMBER 31</u>, <u>2018</u> AND COUNT FOR THAT YEAR OR IT CAN HAVE A <u>DECEMBER 31</u>, <u>2018</u> POST MARK ON THE ENVELOPE TO COUNT TOWARD 2018 DEDUCTIONS.

PCAI CHRISTMAS HOLIDAY OFFICE HOURS

THE PCAI OFFICE WILL BE CLOSED ON DECEMBER 21st AND RE-OPENED ON JANUARY 1, 2019 TO GIVE OUR DEDICATED STAFF TIME WITH THEIR FAMILIES. HOWEVER, WE WILL BE CHECKING THE VOICEMAIL, EMAILS, AND PROCESSING MAIL DURING THIS TIME.