Informer newsletter



MONTHLY NEWSLETTER | PARAGON CHRISTIAN ALLIANCE INT'L (PCAI) DECEMBER 2021 | ISSUE 12

"THE KINGDOM OF GOD" PAST—PRESENT—FUTURE

By Dr. Henry A. Harbuck / PCAI International General Overseer

During this season while so many focus on the birth of Jesus and the Babe in Manger; I want to turn your focus to His reason for coming - the establishing of the kingdom. Preachers and Bible teachers frequently use the term "Kingdom of God" in various ways. Therefore, it must be assumed the term has a variety of meanings

to expositors and interpreters. Notwithstanding, we are left with a looming question, "What does the term really mean?" In this brief article, I hope to highlight the most accurate interpretations by leading scholars, focusing on the four

gospels. Although the term is also mentioned by Paul the Apostle and John in the Revelation, it is beyond the scope of this article to elucidate on all major points.

The term "Kingdom of God" occurs four times in Matthew, fourteen times in Mark, thirty-two times in Luke and twice in John. Notice there is reluctance on the behalf of the evangelist Matthew to use the term because of his Jewish audience. Matthew's



reluctance may be explained by the fact that Hebrews were forbidden to use any references to God or say His name. It is agreed that Mark addresses his gospel to the Romans, Luke to the Gentiles, John to the universal church and Matthew to the Jews.

Introduction: The "Kingdom of God" (Mk. 1:14) is to be equated with the Kingdom of Christ (Luke 22:30; John 18:36) and the Kingdom of

Heaven (Mt. 13:11). All three terms have essentially the same meaning.

First, the term "Kingdom of God" is the reign (or rule) of God. This means God's divine authority has been established (I Cor.15: 24-28) at some point in time. It refers to the past, present and future reign of God.

Second, God's Kingdom is oppositional to Satan. Christ is the Redeemer of humankind, delivering us from the grip of evil. Our entrance into the Kingdom of God testifies that we are delivered from the powers of darkness (Col. 1:13).

Third, God's Kingdom is actively advancing

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Isaiah 9:6 (TPT) "A child has been born for us: a son has been given to us. The responsibility of complete dominion will rest on his shoulders, and his name will be: The Wonderful One! The Extraordinary Strategist! The Mighty God! The Father of Eternity! The Prince of Peace!



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and invading Satan's kingdom. Matthew speaks of this phenomenon in Chap. 11:12; this passage is frequently misunderstood by most Christians because of its dual meaning. From the days of John the Baptist until now, the kingdom of heaven has been forcefully advancing, and forceful men lay hold of it (NIV-Mt. 11:12). This statement is found after Christ speaks of the sacrifices of John the Baptist and of other godly men. Here, the term "forcefully advancing" is better rendered (or more accurately translated) as "actively advancing." And the term "forceful men," doesn't mean that Christians should be violent as expressed in the King James Version. It means the Kingdom of God has always advanced in the past and shall continue to advance in the present and future. The term "forceful men" - or "violent men" is considered by most imminent scholars to be a reference to aggressive people who want to stop the Kingdom of God from advancing.

Fourth, God's Kingdom is supernatural. The words, acts and miracles of Christ prove He is God. And the parable of The Seed in Mark chapter 4 brings out this dynamic truth.

Fifth, God's Kingdom is a mystery. There were many mysteries in the Old Testament that were revealed and explained by Christ during His earthly ministry. When Christ came on the scene this meant "God had come." And His purpose was to destroy the works of Satan, bringing forgiveness (Mk 2:5), deliverance to the captives and righteousness (Mt. 5:22). The Kingdom of Christ (or God) was present and advancing during His

times as leaven hidden in the dough, but not as an advancing Kingdom that would immediately destroy the Roman invaders.

Sixth, God's Kingdom brings redemption. When Jesus delivered his sermon on the Mountain (Mt. 5-7), He essentially was saying that the Kingdom of God had arrived, and there was a present and future reign for His kingdom.

Seventh, God's Kingdom has been revealed in stages. The consummation of the age is a highly debated topic, but we know God's will and revelation is instant (present) and progressive (future). The Gospels give us a glimpse of God's redemptive role at the return of Christ and His judgment (Mt. 25: 31-46).

Eighth, God's Kingdom is consummated and revealed in Revelation 19. When Christ returns, He will bind the Devil and throw him into the bottomless pit. The first resurrection occurs and the resurrected saints share in Christ's rule for a thousand years.

Ninth, God's Kingdom is the present realm and is a spiritual realm. The redeemed of Lord have already been redeemed and delivered from darkness (Col. 1:13).

Tenth, God's Kingdom is not the reign of the church. While it is true the early apostles preached the Kingdom of God (Acts 8:12) is coming, the church is not the kingdom of God. On the other hand, the two should not be separated. God established the church for the fellowship of believers and for the building up of the Kingdom of Christ (or God). The Kingdom of God was offered to Israel (Mt. 10: 5-6),

but because of Christ's rejection by the Jewish nation, it was taken away and given to believing Gentiles (Mt. 21:43). Israel could not accept the message that they would enter the Kingdom and experience salvation through faith in Christ. They could not lay aside their rules, regulations and the Law.

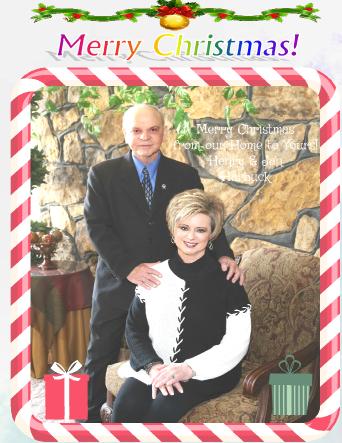
Eleventh, God's Kingdom works through the church. The disciples preached about the Kingdom of God (Mt. 10:7-8; Luke 10:9,17). Through their supernatural exploits, the proof of God's authority was manifest, the church was given the keys of the Kingdom of heaven, and the message of God was finally revealed to God's people.

Twelfth, God's Kingdom brings blessings. The Keys to the Kingdom are to be given

to God's people. The Gospel of the Kingdom will bind and loose humankind from sin. Deliverance from sin is proof that God's kingdom has arrived. Once the Gospel is heralded (preached) throughout the world, Christ will return (Mt. 24:14) and reveal His glory.

Lastly, in the final analysis it must be assumed that the "KINGDOM OF GOD" IS PAST, PRESENT AND FUTURE.

The "Blessed Hope" of His return stirs in our hearts. It keeps us moving forward like never before. Therefore, let us not look around with despair, but rather look *up* and know we are <u>in</u> the world, but not <u>of</u> this world. We are part of the Kingdom of God. *Hallelujah! Merry Christmas*



Bishop Henry & Dr. Jan Harbuck

ANNOUNCEMENTS

PCAI Christmas Holiday Office Hours

The PCAI Office will be closed on December 20, 2021 to January 2, 2022 and re-opened on January 3, 2022 to give our dedicated staff time with their families. However, we will be checking the voicemail, emails, and processing mail during this time.



Church Tax/Law Dates

If your church or organization reported withheld taxes of \$50,000 or less during the most recent lookback period (for 2021, the lookback period is July 1, 2019, through June 30, 2020), then withheld payroll taxes are deposited monthly. Monthly deposits are due by the 15th day of the following month.

Note, however, that if withheld taxes are *less than* \$2,500 at the end of any calendar quarter (March 31, June 30, September 30, or December 31), the church need not deposit the taxes. Instead, it can pay the total withheld taxes directly to the IRS with its quarterly Form 941. Withheld taxes include federal income taxes withheld from employee wages, the employee's share of Social Security and Medicare taxes, and the employer's share of Social Security and Medicare taxes.



Tax Filing Information

Your **contribution information** for 2021 will be enclosed in the **January 2022 Informer**. 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 2022 Informer**

IF you have a church or ministry, remember that you are required by law to get **contribution information** to your donors in a timely manner. **February 1, 2022** is the last mailing date for contribution statements to be sent to your donors.

Also remember only **checks** received by **December 31, 2021** can be counted as **2021 deductions**. The check may be hand delivered to the church or ministry on **December 31, 2021** to count for that year or it can have a **December 31, 2021** post mark on the envelope to count toward **2021** deductions.

ATTENTION: 501 (c)(3) Chartered Ministries & Churches under PCAI Group Exemption



CHARTER RENEWAL DEADLINE MARCH 28TH

Charters under the PCAI Group 501(c)(3) Group Exemption will receive their Charter Renewal Yearly Report Packet in January. OR, Forms are also available in 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 renewals are <u>necessary</u> to <u>remain in compliance</u> with the IRS code and maintain your charter's tax-exempt status under the PCAI Group Exemption.

PLEASE REVIEW: This is a good time to review your monthly giving obligation to ensure you are up-to-date on your ministerial and charter giving. These must be current in order for your 501(c)(3) to be renewed in 2022.

IMPORTANT LEGAL INFO

Check with your Secretary of State office to verify that your state incorporation is current and active. Some states vary from needing renewal every year or like Texas every four (4) years. Without valid state incorporation your federal incorporation (501 c 3) becomes invalid. You may not receive notice from your Secretary of State that it is due as it is your responsibility to handle this.

Have you renewed your state incorporation and have confirmation that it is active? Without a current state incorporation your federal incorporation (501c 3) becomes void. You may not receive notice from your Secretary of State that it is due since it is your responsibility.

ANNUAL CHARTER RENEWAL

Paragon Christian Alliance Int'l, Inc.)
P.O. Box 70, Swartz, LA 71281
Tel:1-866-268-5600



VERY MERRY CHRISTMAS!!!

~ From PCAI Board & Staff



Year-End Checklist for Church/Ministry Bookkeepers

- **1. Housing Allowance.** Church Boards and/or Congregations should designate an annual 2022 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 2022 becomes effective that day even if it is backdated to 2021. It is not deductible for 2021. One exception: Checks postmarked in 2021 are deductible in 2021 even though not received until 2022.
- **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 2022 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 2022. 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

BLESSINGS! Jan Harbuck, Ph.D.

Church Tax/Law Specialist—PCAI Office Email: info@paragonchristianalliance.org



Did You Know???

Over the past years many have adopted the convenience of using PayPal to send their monthly offering. It gives the certainty your giving arrives each month in a



timely fashion. We appreciate that thoughtful-

One thing you may not have considered is the loss to ministry funds that giving online creates. We get a lower percentage held out due to being tax exempt but over a month's time and many users it normally adds up to \$500-\$600 a month that PayPal keeps.

Please pray about adding a few dollars to your offering to help offset this loss. We understand everyone is hurting these days with the decline in our economy but we wanted you to be aware of this so that you might be able to help.

Welcome!

PCAI Ministries Fellowship extends the warmest welcome to the newly added Ministers, Churches and Ministries worldwide since last month. Thank you for partnering with us in expanding God's kingdom. We love you all!!!



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

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