

the Informer newsletter

4th July
★ Happy ★
Independence Day



MONTHLY NEWSLETTER OF PCAI &
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JULY 2022



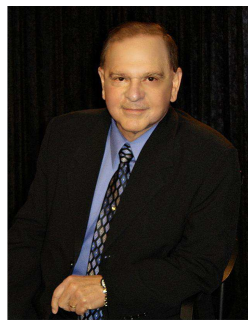
Marriage...What Now?

Americans learned about the decision of the Supreme Court ruling on same sex marriage on Friday, June 26, 2015. The court voted that all 50 US states and territories are required to recognize marriages between same-sex couples by permitting them to obtain a marriage license. Though much controversy exists concerning this matter, it isn't conclusive as to how this ruling will affect churches and clergy. There was no explicit religious exemption provided in the ruling and a lack of clarity in regards to the churches of America. According to some lawyers' claims, it may be a sign that more legal challenges and hurdles are in store for churches. A major legal concern is this: a minister acts on behalf of the state as an officiate to sign the marriage license making the marriage legal. This position can be a loop hole for legal issues to arise. This is because at the conclusion of the marriage ceremony, it is stated by the presiding minister: "By the authority invested in me by God and the state of ????, I now pronounce you husband and wife." But since the Supreme Court of the United States has made this decision, all marital regulations have been transferred into the hands of the Federal Government.



In reference to the abovementioned, I assure you that my stand and the stance of the PCAI Fellowship remains the same: "God ordained marriage between a natural born man and natural born woman, not the state or the government." The "first" marriage recorded in the Bible was between a natural born man and a natural born woman, not people of the same sex. God intended this to be the model for marriage and He intends for us to follow His model for all of humankind. I encourage all PCAI ministers to stand firm in their belief and not waiver.

Below is a link you can go to check more information about this subject and other church law/ tax matters: www.christianitytoday.com



By Dr. Henry A. Harbuck,
PCAI Int'l General Overseer

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Leadership Article Directed to Pastors: “Pastors Then And Now”

By Bishop Lynn Burling

And He Gave Some Pastors (Ephesians 4:11)
“And he gave some, apostles; and some, prophets;
and some, evangelists; and some, pastors and teachers”

This gift is closely related to the Spiritual gifts of leadership and teaching. The Greek word means: shepherd or overseer. In Biblical context, shepherds have serious responsibilities to their sheep and ultimately to the owner of the sheep. Shepherds take responsibility for the success or failure of those in the group in which they invest themselves. A church will tend to be out of balance if it all depends on the gifting of one person, the one they call Pastor. We must as Pastors “*know those who labor among you*” to come alongside with appropriate gifts to give balance to the church.

Comparing the roles of Pastor today to 40 or so years ago is like a rocket leaving the earth’s gravitational pull by centrifugal force, no longer tethered by old ways of doing things and being equipped with the latest technology (i.e. “revelation”) to reach it’s destination. (P.S.) They tell me during the first moon landing Armstrong made, the mother ship had about the same processing power of today’s cell phone. “Times are changing!” We can’t stay mired in the good old days whether it’s 40 years ago, 10 years or even 5 years. The church has changed rapidly over the last years, transitioning into the 21st Century there has been an increasing assault on the authority of the Word of God. Many social issues that were spiritually illegal in the 20th Century are being accepted socially today, such as abortion and homosexual lifestyle. Pastors face the dilemma of pornography where both male and female participate, but still attend churches with a pharisaical righteousness. Pastors are faced with black being called white and white, grey. The lines are blurry. Compromise is rampant. Integrity in the pulpit has sprung a leak, and politics are dividing churches and challenging good pastors. What was unheard of 50 years ago, a



drug culture gone wild has dealt a blow to families on a scale not dealt with at other times. That is the challenge we face today but this Pastor is not whining or complaining. ...Jesus Christ is the same yesterday, today and forever. Sheep have morphed from cuddly precious fluffy things into something we call *genetically modified*, testing a pastor’s calling. But praise God, “*Grace does much more abound.*”

My emphasis is meant to shake us up! We can no longer say, “That is the way we’ve always done it.” I recently spoke to an Associate Pastor from a rather large (5,000 membership) church and he went to his Senior Pastor and challenged him, “I don’t see the ‘*proverbial fire in your belly*’ anymore.” The Senior Pastor confided, “I just want to finish this building for my legacy and I’m only two years away from retirement.” But the challenge was made by a man that won’t compromise.

I grew up spiritually under three great pastors who mirrored the life of Christ and taught us well. Honestly what they dealt with as pastors then was not the same as it is today. All things are relative I know. The good news is that God has brought incredible revelation to His body and many pastors are leading their sheep to greener pastures. Truly, if I knew then what I know now (HA!) the church would be light years ahead, but this is God’s timetable for His church. To face this challenge God has fortified and enhanced the ability of pastors beyond just being one dimensional. Today’s pastors are multi-gifted, some prophesy, are gifted with words of wisdom and words of knowledge – these gifts along with discernment are needed for the challenges the church faces. Pastors now are gifted with “knowledge of who God has placed alongside them as potential leaders, spiritually and organizationally.” The pastors today

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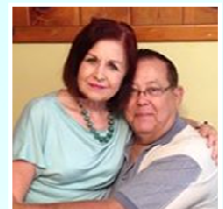
Preserving Your Marriage in the Ministry: “Learn to Laugh at the Small Things”

By Bishop Gerald & Sis. LaVerne Reliford

Every marriage has those serious, intense moments when it looks like a crisis is about to develop. The ministry of sharing the gospel of Jesus Christ and developing disciples is very serious business.

There are some crisis situations in a marriage that can be avoided if the husband and wife are willing to laugh at themselves and the situation.

At times Gerald has had an issue that he was dealing with at church or with family and by the tone in his voice toward me, it



seemed he was upset with me. My response most of the time has been to apply some humor to “soothe the savage beast.” This helps put the focus on the problem and not on each other.

If I react to his mood in a confrontational way, the stage is set for an argument or hurt feelings. Good humor and laughter is very important to a healthy marriage. Good humor does not include criticism or sarcasm; it is simply the capacity to laugh. The Bible says in Proverbs 17:22, “A merry heart does good like medicine but a broken spirit dries the bones.”♥

Chart For Election Year

CONTINUATION... From Church Law & Tax Newsletter

A church maintains a list containing contact information for its members and has never rented it to a third party. The church allows one candidate to rent the list to send campaign information, but declines similar requests from other candidates.	Prohibited	IRS Publication 1828
A minister who is known well in the community attends a press conference at a political candidate's campaign headquarters and states that the candidate should be reelected. The minister does not say he is speaking on behalf of his church. His endorsement is reported on the front page of the local newspaper, and he is identified in the article as the minister of his church.	Permitted	Revenue Ruling 2007-41; IRS Publication 1828
A church maintains a website that includes biographies of its ministers, times of services, details of community outreach programs, and activities of members of its congregation. A member of the congregation is running for a seat on the town council. Shortly before the election, the church posts the following message on its website: "Lend your support to your fellow parishioner in Tuesday's election for town council."	Prohibited	Revenue Ruling 2007-41; IRS Publication 1828
A church urges its members to contact members of the state legislature and urge them to reject a proposed bill legalizing marijuana	Prohibited	IRS Publication 1828
A church provides its members with educational materials about the legalization of marijuana and hosts an educational meeting on the topic	Permitted	IRS Publication 1828
A church gives a pro-life advocacy group permission to place pamphlets on vehicles in the church's parking lot during Sunday worship services. The pamphlets urge congregants to support a "pro-life" slate in the upcoming election.	Unclear based on IRS regulations and current law—but likely prohibited	
A church owns space suitable for events and makes it available for rent to the public on a first come, first served basis. A candidate pays the standard fee to host a campaign dinner.	Permitted	IRS Publication 1828
A church sets up a booth at the state fair where citizens can register to vote. The booth only contains the church's name, the date of the next statewide election, and notice of the opportunity to register. No reference to any candidate or political party is made in any materials or in any statements given by volunteers.	Permitted	IRS Publication 1828
A church sets up a telephone bank to conduct a "get-out-the-vote" effort and contacts registered voters in its district. Church volunteers are instructed to ask the registered voters about their positions on certain moral issues, and if the voter's positions align with a specific candidate running for office in the district, to then remind them about the upcoming election, the importance of voting, and the availability of church-sponsored transportation to the polls.	Prohibited	IRS Publication 1828

Election Year Information

SOURCE: Church Law & Tax Newsletter

Every election year churches confront a dilemma summed up in a question: **What can they do or say about the upcoming election and how far is too far?**

Many churches earnestly attempt to navigate this dilemma while others are simply silent. If I were to ask you what your church may legally do during an election year, could you answer with any clarity? Or would you wonder if you *really* understood what the law says and how it applies to your church?

Unfortunately, articles and guides about the Internal Revenue Service (IRS) regulations on election-year activities by churches often overlook the US Constitution and its safeguards of the free exercise of religion, freedom of speech, and protection from government intrusion into the church. Your church's ability and freedom to address an election are broad, even under current tax law, but especially considering the constitutional guarantees churches enjoy.

More on Churches and Politics

Through exploring and explaining the Johnson Amendment, the legislation behind much of the confusion, leaders will learn more from this article about their constitutional protections—and the cautions to still note—with regard to candidates running for office. Leaders also will learn more about how other tax laws allow churches to engage in some lobbying and advocacy efforts tied to legislative matters and ballot.

What is the Johnson Amendment?

The **Johnson Amendment** is a federal tax law restricting a tax-exempt organization's interactions with candidates and elections. The Amendment gets its name from Senator Lyndon Johnson, who was the motivating factor in adding the provision to the tax code in 1954.

The history behind the passage of the Johnson Amendment suggests that Johnson proposed the Amendment to silence two powerful, secular nonprofit organizations that were opposing his reelection to the US Senate because they believed he was soft on communism.

The Amendment was part of a massive tax overhaul bill and was inserted into the bill by a voice vote. There were no debates or committee hearings and no meaningful consideration of how the Amendment would impact the constitutional rights of churches. President Eisenhower signed the tax bill, which included the Johnson Amendment, into law without comment in August 1954. Since that time, the Johnson Amendment has been part of federal tax law.

The Johnson Amendment is the last sentence of section 501(c)(3) of the Internal Revenue Code. It states that nonprofit organizations may not "participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office." Section 501(c)(3), of course, applies to churches.

How is the Johnson Amendment enforced?

The IRS enforces the Johnson Amendment along with the rest of the tax code. Its record of enforcement since 1954 has been spotty and uneven. For example, [on its website](#), the IRS states that nonprofit organizations are "absolutely prohibited from directly or indirectly" violating the Johnson Amendment. Yet there is no explanation of what an "indirect" violation of the Johnson Amendment is or could be.

Protecting Your Tax-Exempt Status

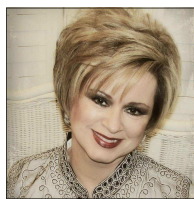
The Johnson Amendment itself prohibits a church from "participating in" a candidate's campaign but the law contains no clear definition of what "participation" consists of. Despite this vagueness, the IRS warns that a violation of the Johnson Amendment "may result in denial or revocation of tax-exempt status and the imposition of certain excise taxes."

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Inspirational Thought

By Dr. Jan Harbuck, PCAI Vice-President

Prayer



We are told that when it comes to how we approach our daily lives, we need to always be turned toward God. The idea is that our communion with God should be so intimate and personal that we find ourselves naturally talking to Him through-out our day.

Praying continually means praying repeatedly and often. The word translated “continually” (adialeptos) was also used to refer to a *hacking cough*. If you have ever had a cold, you know what it’s like to cough spontaneously? There are times you just can’t stop yourself. The same should be true of prayer life. We should be continuously offering up prayers to the Lord because we just can’t help ourselves.

“Prayerlessness is our declaration of independence from God.” - Daniel Henderson

Prayerfulness indicates we’re relying on God; while prayerlessness indicates we’re relying on ourselves. That’s why, through-out our day, we need to keep a prayerful attitude. Our lives are full of impossibilities, but God specializes in doing the impossible.

“With man this is impossible, but not with God; all things are possible with God.” - Mark 10:27 (NIV) “To be a Christian without prayer is no more possible than to be alive without breathing.” - Martin Luther

Leadership article...continued from page 2

carry a specific ability to attract and surround themselves with those who support the vision the Lord has given the Shepherd. The one main characteristic a pastor must have is a true love for his sheep, and a desire for intimacy with them. Just as there is a symbiotic relationship with Christ and His church, so also with the shepherd and the sheep. Some are aloof in considering personal relationships. The old adage of “well a church is only as good as it’s Pastor” has some truth but many good churches survived by having leadership in place, just in case. God has given us increased knowledge of new ways and new methods. When God called me to Pastor He told me, “Son I’m going to give you grace all around.” I’ve now come to realize that’s 360 degrees of grace. I also understand what He meant when He said, “Where sin doth abound grace does MUCH MORE abound.” Yes there are more challenges in the 21st Century but God’s grace and the light of His revelation in these last days have come for “such a time as this” and all you need to be the best Pastor you can be has already been promised by His supply. ♥

ANNOUNCEMENT

Annual Credential Renewals

DUE OCTOBER 1ST



TWO WAYS TO RENEW:

- (1) Complete the credential renewal form mailed to you.
- (2) ONLINE—you can fill out the renewal form by going to our website: <https://paragonchristianalliance.org/renewals/>

NOTE:

- **If received after OCTOBER 1st, must pay \$100 late fee.**
- **Renewal Fees: \$50.00 for Licensed and \$75.00 for Ordained Minister**
- **Monthly giving commitment must be up-to-date.**

Election Year... continued from page 3

The predictable result of the inherent vagueness of the Johnson Amendment, and the ambiguous IRS regulations interpreting and enforcing it, is to chill the speech of America’s churches and pastors. Just ask any number of pastors, and they will likely tell you they have no idea exactly what is or is not prohibited speech when it comes to candidates or elections. So, most just say nothing, and only an intrepid few may decide to shoot in the dark and hope for the best. This only magnifies the problem. Pastors are frequently intimidated because they do not know what the IRS thinks they can or cannot say.

This chill on speech is further exacerbated by the fact that churches cannot just sue the IRS to have the Johnson Amendment declared unconstitutional. The rules of federal court jurisdiction (when a lawsuit may be brought to court) prohibit lawsuits against the IRS until a provision of the tax code has been enforced against a taxpayer and a penalty has been levied and upheld during an internal IRS appeal process.

The result is that the IRS decides how, when, and with whom it will get into a lawsuit with. And the IRS has studiously avoided a lawsuit over the constitutionality of the Johnson Amendment, preferring a status quo in which the law is never clarified, and the result is self-censorship by most churches. In fact, no court to date has squarely confronted the constitutionality of government regulation of a church’s speech on elections or candidates during a church service or event. Yet this is precisely what the Johnson Amendment claims authority to do.

Moreover, some organizations that advocate for a radical enforcement of the “separation of church and state” take advantage of the vagueness of the Johnson Amendment. One organization even conducted a nationwide advocacy campaign one election year where it asked its supporters to turn in churches to the IRS. Never mind that its view of the Johnson Amendment was so extreme the IRS would not even act on such complaints. Merely the threat, or in some cases an actual complaint followed by a press release, was enough to perpetuate the chill on speech.

Is the Johnson Amendment constitutional?

Numerous legal scholars have written law review articles arguing that the Johnson Amendment is unconstitutional. These arguments focus on the Establishment, the Free Exercise, and the Free Speech Clauses of the First Amendment to the US Constitution.

TO BE CONTINUED IN PART II