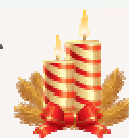


the Former newsletter



MONTHLY NEWSLETTER
PARAGON CHRISTIAN ALLIANCE INT'L (PCAI)
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THE UNSPEAKABLE GIFT

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

This year of 2022 is the US midterm election, some people may think that this election is less important than the presidential election. According to Michael Wear, founder of The Center for Christianity and Public Life, this is an opportunity for believers to reconsider their civic engagement. "Politics needs people with joyful confidence who seek security not in politics but in Jesus," he argues. "We can break the vicious cycle." We must pray for our new leaders believing they will honor God. And bring back the godly principles this nation was built upon.

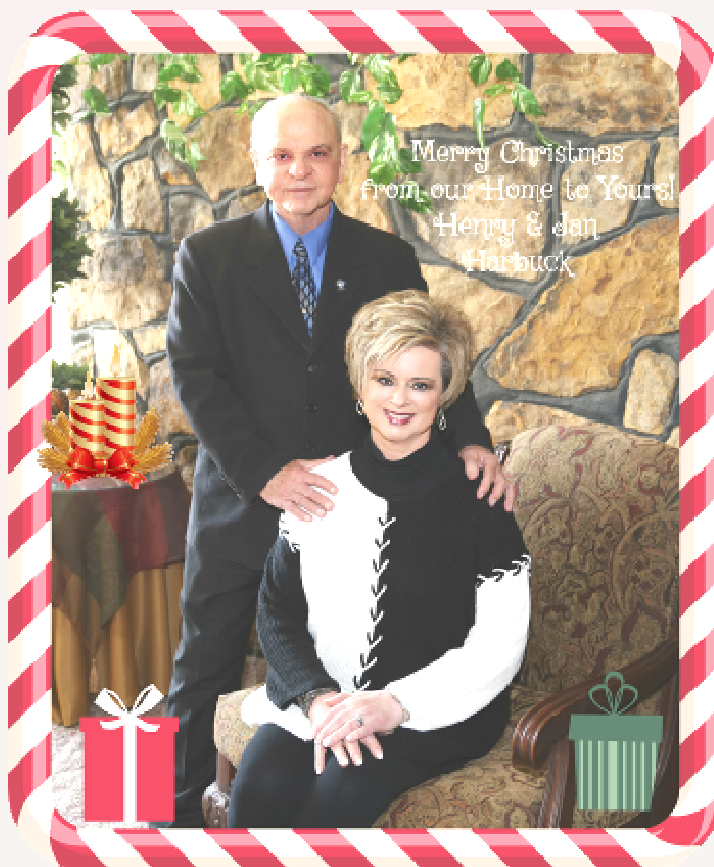
No other person has ever touched the world in quite the way Jesus did. The Gift of all gifts, Jesus is truly the Unspeakable Gift sent by God the Father. He came as a babe in a manger but will return as King of Kings and Lord of Lords. What do you do with a gift? You must first receive it. Then, in order to receive the benefit of the gift, it must be used according to its purpose. Why did God give the Gift? How was it given? And what was the purpose?

No other book of the New Testament gives us these answers and records Jesus' birth and teaching in quite the way Matthew does. Built around five major addresses that Jesus gave His followers, Matthew records the essence of Christ's message, the core commands that He not only wanted His people to live by, but to spread to "all the nations...teaching them to observe all things that I have commanded you" (Matt. 28:19-20). Thus, Matthew contains marching orders for all of Christ's followers — including those of us who call Him Lord in this day. He sends us (by using our Gift) into the world to influence lives, reflect His ways, His love, and His values.

How appropriate, then, that Matthew leads off the New Testament. All of the books that follow are God's Word, but Matthew sets the pace. It highlights "The Gift" and gives us the agenda of our Lord: "all things that I have commanded you."

So this Christmas, why not gather the family around and read the Christmas story from the Book of Matthew. If it is not already a family tradition, why not start this year.♥

MERRY CHRISTMAS!!!



Snippets from Christian Law Association Publication

Employees be Careful with Your Social Media Posts.

We get many calls like the following case—Grayson was a long-time employee at his large secular company. Appalled by the decline of America, he made a comment in support of traditional marriage and in condemnation of immoral lifestyles on his personal Facebook page. Grayson was fired the very next week. He call our attorneys – was this legal?

Unfortunately this is not a simple question – many companies now have policies in their employment contracts allowing them to fire employees for “inappropriate” social media posts. Know what you have signed before you post. □

Your Child can Talk About Jesus... Even in School Assignments!

Laura’s six year old son had recently trusted Jesus as his Savior, and both Laura and her son couldn’t have been more excited. When he went back to public school in the fall, he was assigned an open-ended project to write about his summer. He of course explained how he had been saved! Laura was shocked when the teacher gave her son a failing grade on the assignment, so she called CLA.

Our attorneys explained this teacher was dead wrong—as long as it fit the assignment criteria, her son had every right to discuss his beliefs in his school work. □

Pay Attention to Red Flags on Background Checks...

Pastor Jay had a long-time member who had always been an amazing involved volunteer. The man wanted to work in a children’s ministry so the pastor ran a background check. He was startled to find a felony charge from thirty years earlier. Should that prevent the man from volunteering? He called CLA.

Our attorneys were happy to walk Pastor Jay through how to handle red flags found on background checks. While pastoral discretion I often important, know this –any charge relating to children in any manner is an absolute disqualification from working in children’s ministries forever! □

Release Forms... Do You Understand Them?

At this point the vast majority of ministries understand that liability release forms need to be used, but I’ve found that many ministries don’t really understand what’s important to know about them. In fact, our attorneys get calls weekly with questions about their usage. So here are some points to remember:

1. A liability release form acknowledges the inherent physical risk in a certain activity and the signer agrees not to sue the church should something happen.
2. Being very specific about the risk you are asking people to assume is crucial.
3. Parents can waive their claims but in many states, minors can still sue when they come of age. □

Do You have Standards for Your Bus Drivers?

Many ministries have absolutely wonderful bus ministries. Countless lives have been changed and brought to Christ because of bus ministries and the thousands of loyal bus drivers who make them possible. That said, churches must have rules in place for their drivers, as vehicle ministries can also carry immense liability. For instance, every bus driver should know that cell phones are never to be in use unless the bus is pulled off the highway.

In addition, federal laws generally apply to your vehicle ministry. Contact our office and let us help you understand what regulations apply to your bus ministry so that your church can continue to aid children in need. □

When Witnessing Make the Police Your Friend...

Our attorneys get many calls like this one from a wonderful Christian man named Rodney. Rodney was passing out tracts in what he thought was a public area until he was told to leave by a police officer. When Rodney called our attorneys, we were happy to explain Rodney’s rights to him and also to offer this key advice.

If you are going to engage in any substantive First Amendment activity, consider chatting with your local police ahead of time to make them aware of who you are the legal nature of your activity. This can prevent difficulties by heading off at the pass any potential problems caused by those who are angered by your message. □

May Photographers Refuse to Photograph Unbiblical Weddings?

This case is actually about to be heard by the Supreme Court. The Court dealt with a similar issue in the Masterpiece Cake Shop case. Unfortunately it was decided on a technicality and thus did not provide clear protection for religious business owners.

Pray earnestly with us that our newly conservative Supreme Court will follow the Constitution and make a biblical decision to guarantee religious liberty for small businesses – otherwise, many Christian business owners will be in jeopardy for their standing for their beliefs. □

GREEN MOULD Great for Christmas Dessert

By Leigh Nash

- 1 package large lime Jello or 2 small
- 1 cup boiling water
- 2 cup sour cream
- 1 can 20oz crushed pineapple, drained
- Put in ½ bottle of marciano Chopped cherries (6oz)
- ½ c chopped pecans

- ⇒ Melt Jello in boiling water
- ⇒ Add sour cream in Jello mixture
- ⇒ Refrigerate for 30 minutes until slightly harden
- ⇒ Put remaining ingredients as top of mixture

Note: If using fancy mould needs to be light greased.

ANNOUNCEMENTS



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 2023 becomes effective that day even if it is backdated to 2022. **It is not deductible for 2022.** One exception: **Checks postmarked in 2022 are deductible in 2022 — even though not received until 2023.**

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 2023 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 2023. 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 info below:

Jan Harbuck, Ph.D.

Church Tax/Law Specialist

Call: 1-866-268-5600 |

Email: info@paragonchristianalliance.org



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2149 Highway 139, Monroe, Louisiana 71203
1-866-268-5600 | FAX (318) 345-0350
Website: www.paragonchristianalliance.org
Email: Info@paragonchristianalliance.org

OFFICE HOURS: 9:00AM to 4:00PM
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As the year draws to a close the staff and Executive Board of PCAI Clergy Association send their love and gratitude for your membership. We often say we are not an organization but a family and we mean those words. It is our honor to walk with you through circumstances of life and to pray for God's leading and favor on each assignment HE gives you.



It is our prayer that this season of celebration will be overwhelmed with the presence of the One True KING. We pray your hearts are kept in peace because of HIM. We pray that hope and expectation rise and continue into the new season. We may not know what 2023 holds but we will face it together and in the power of our Lord Jesus Christ.

~ From PCAI Board & Staff ~



More Announcement... Continued from page 3

2023 Charter Renewal DEADLINE: MARCH 28TH


ATTENTION!

501(c)(3) Chartered Ministries under PCAI Group Exemption will receive their **Charter Renewal Yearly Report Packet in January**. OR, Forms are also available in our website: <https://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 **necessary to remain in compliance** 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 2023.



**IMPORTANT
LEGAL INFO**

ANNUAL CHARTER RENEWAL


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.

Paragon Christian Alliance Int'l, Inc.)

P.O. Box 70, Swartz, LA 71281

Tel: 1-866-268-5600



Charter Key Tax Date December 2022



December 15, 2022

- Complete all year-end transactions to be sure that they are reportable on your income tax return.
- A church must make quarterly estimated tax payments if it expects an unrelated business income tax (UBIT) liability for the year to be \$500 or more. Use IRS Form 990-W to figure your estimated taxes.
- For 2022, quarterly estimated tax payments of one-fourth of the total tax liability are due by April 18 (April 19 if you live in Maine or Massachusetts), June 15, September 15, and December 15, 2022, for churches on a calendar-year basis. Deposit quarterly tax payments using [Electronic Federal Tax Payment System \(EFTPS\)](#).

December 31, 2022

- Churches must [designate](#) a portion of each minister's compensation as a housing allowance by this date in order for ministers who own or rent their homes to receive the full benefit of a housing allowance exclusion for calendar year 2023. The designation should be adopted [during a regular or special meeting of the church board and should be contained in the written minutes of the meeting](#).
- Churches should designate a parsonage allowance for any minister who lives in a parsonage and who is expected to pay some of the expenses of maintaining the parsonage (e.g., utilities, furnishings, repairs, improvements, yard care, insurance).
- Donors must *deliver* checks on or by this date to claim a charitable contribution deduction for 2022. Checks that are placed in the church offering during the first worship service in 2023 *will not qualify for a charitable contribution deduction in 2022*, even if the check is predated to 2022 or was written in 2022. However, checks that are written, mailed, and *postmarked* in 2022 will be deductible in 2022 even though they are not received by a church until 2023.
- An employee's marital status on this date determines his or her filing status for the year.
- If you have a minister or lay worker who is treated as self-employed for federal income tax reporting purposes, but who you would like to reclassify as an employee, the ideal time to make the change is on January 1, 2023 ☐

Tax Filing Information

Your **contribution information** for 2022 will be enclosed in the **January 2023 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 2023 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, 2023** is the last mailing date for contribution statements to be sent to your donors.

Also remember only **checks** received by **December 31, 2022** can be counted as **2022 deductions**. The check may be hand delivered to the church or ministry on **December 31, 2022** to count for that year or it can have a **December 31, 2022** post mark on the envelope to count toward **2022** deductions. ☐

PCA Christmas Holiday Office Hours



The **PCA Office** will be closed on **December 19, 2022 to January 2, 2023** and re-opened on **January 3, 2023** to give our dedicated staff time with their families. However, we will be checking the voicemail, emails, and processing mail during this time.