



JANUARY 2015



connect

"We loved you so much that we shared with you
not only God's Good News but our own lives, too."
- 1 Thessalonians 2:8

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From the Bishop

Did you ever have something that took place in your life that was so dramatic, so life-changing, so significant, that you couldn't get it out of your mind? In fact, from time to time you still think back to it mentally, even though many years have passed? It might be a memory of your first date, or perhaps your wedding day, the birth of your first child, when you turned to Jesus, or were baptized.

So much had happened to Mary in nine months prior to Christmas that she hardly had time to think about it. Think about it: she went from a normal engaged young woman to the miraculous conception and birth of Jesus, the Savior, the Son of God, in nine short months. I wonder what thoughts went through her mind as she held that tiny baby in her arms in the weeks after Christmas? How will this baby be the Savior of the world? How will he make atonement for her sins and the sins of the world?

Near the end of the Christmas story, we read "...but Mary kept all these things in her heart and thought about them often." (Luke 2:19 NLT) The King James version says she "pondered them in her heart." Pondering is a King James kind of word; a word from another time. The dictionary defines ponder as "to weigh in the mind; to think about; reflect on; to think or consider especially quietly, soberly, and deeply. I think Mary stored up those precious memories in her heart and she reflected on them over and over in her heart and mind, thinking deeply about their significance.

21st century Americans don't ponder much. For us its rush-rush, move on to the next thing. How many people will have all their Christmas decorations

down in a few days and be looking to the next holiday, the next big thing?

Many of us take a few days off between Christmas and New

Year's; but do we take any time to rest, to reflect, to ponder; or is it just more rushing around? David wrote in Psalm 39:6 "...all our busy rushing ends in nothing." Our problem is that sitting and thinking, remembering, reflecting, pondering seems like wasted time. I listen to country music; and I really enjoy Brad Paisley. He has an album title *Time Well Wasted*. The title song says this:

*"I could've been workin' overtime
Or at home tryin' to make that truck run right
Instead of wadin' out in that stream
All day long barely catchin' a thing
Just me and dad
I'm glad he talked me in to that
This world spins too fast if you let it
There's always one more thing to do
But lookin' back I never have regretted
Takin' off early or callin' in sick
Or lovin' away a Sunday afternoon
It was time well wasted
And there's no way I trade a few more
dollars in my pocket I could've spent
For a day I'll never forget
No, I didn't get a thing done
But I sure soaked up every minute of the
memory we were makin'
And I count it all as time well wasted."*

(continued on page 2)



Bishop's Top Ten Prayer Praise

1. Continue to pray for our brothers and sisters in Liberia as they continue to share the Good News of Jesus and meet the physical and emotional needs of so many whose lives have been devastated by Ebola.
2. Join me in prayer for the work of the Episcopal Nominating Committee as they prepare a ballot to be presented at National Conference 2015.
3. Pray for pastors and congregations who are contemplating changes this year. Pray with me for them and for the Stationing Committee in seeking clarity of the Lord's will in each situation.
4. It may seem like it's a long way off, but planning for National Conference begins in earnest this month. Please pray for the Holy Spirit to lead in the planning of a full agenda.
5. Ask our Father to continue to work in the lives of all those who were touched by special programs and ministries during the Christmas season. May he empower us to continue the conversation with them.
6. Praise the Lord for the ability to have our family together to celebrate the gift of Jesus!
7. I thank and praise the Lord for the love of my life—Gloria. I thank the Lord for her love, support and understanding of my demanding schedule. On January 3 we will celebrate our 39th wedding anniversary.
8. Praise God for the unity of vision and purpose among the members of the Covenant Implementation Team as we continue to look at how to fully apply the four points of the Covenant into the life of the Evangelical Congregational Church.
9. Thank the Lord for the faithfulness of the many congregations who support the work of the denomination through their ministry funds and pray for those who struggle to meet their financial obligations.
10. Join me in praising God for having the assurance of his leading and watchful care as we enter into a new year of service for him and his church.

(continued from page 1)

When was the last time you “wasted time” pondering the things of God? As American evangelical Christians we don't do the whole meditation thing too well. But we all need time away from the world and its influence because I'm afraid the world's hold on us is much greater than you and I want to admit. We need time with God; to simply think about him, to reflect on who he is and what he is doing. So as we begin this New Year, let's commit to allow time for God to speak to our hearts. I know it will be time well wasted.

In Christ's service,




We know this will be a busy National Conference as we deal with amendments to the *DISCIPLINE*, receive a report from the Covenant Implementation Team, and elect a bishop, in addition to our normal times of prayer and worship (and that's what we know about now!). Therefore we are planning on a series of **pre-conference meetings** this spring. Here are the dates and times; locations will be announced later:

- April 18 @ 9:00 AM—
Susquehanna Region
- April 23 @ 7:00 PM—
Susquehanna Region
- April 25 @ 10:00 AM
(eastern)/9:00AM (central) -
Great Lakes Region (video
conference)
- April 30 @ 7:00 PM—
Delaware Region
- May 2 @ 9:00 AM—Delaware
Region

Pastoral changes and retirements are due to your Conference Minister by January 15th!!

News from Global Ministries

Liberia Ebola response update

Bishop Hill and GMC Director, Randy Sizemore had the opportunity to meet with Rev. Abraham Powell, General Secretary of the EC Church of Liberia on December 2-4 to get a first-hand update on their current situation and future plans. Through the generosity of our members, the GMC has been able to send \$47,000 to aid the EC Church of Liberia in their fight against Ebola. These funds are being used by the Ebola Response Teams, trained and sent out by the EC Church of Liberia. Rev. Powell presented a detailed and comprehensive plan of how the EC Church of Liberia will continue to work to stop the spread of Ebola, minister to the physical, spiritual and emotional needs of those who contract the virus and help re-introduce those cured of the virus back into their villages and families. They are predicting that this work will continue at least one or two years and will cost approximately \$170,000. The GMC has agreed to continue appealing to our membership for donations to the Ebola response through our World Emergency Fund. We have produced a short video update/interview with Rev. Powell that is available on the denomination's website (www.eccenter.com) to be used in local church settings. Donations can be sent to GMC clearly marked, "World Emergency Fund."

2015 VBS Project

The 2015 VBS project will be designated for the Mercy Home orphanage in Nepal. Rev. Janga and his wife

Mercy (she is also an orphan and the namesake of their orphanage) not only provide leadership for the entire EC conference of Nepal, they administrate an orphanage for 8-10 boys called Mercy Home. Watch the EC website for materials on Nepal and Mercy Home to incorporate into your VBS program.

Mission Minded Kids Rally

Save the date of March 7, 2015 for the MMK Rally. The rally will be held at Evangelical Seminary in Myerstown and registration will begin at 9:30. More details will be coming.

GMC Work Team to Camp LIWA, Alaska

The GMC will be sponsoring a work team to Camp LIWA this summer, August 1-15, 2015. Please contact the GMC office for details and an application.

Missionaries Home

Dan Dixon, serving at RVA in Africa and *Ken Sears*, serving in Ukraine will be in the USA for an extended period of time in 2015. Contact the GMC office for details and availability to schedule them at your church.



... we have been approved
by God to be entrusted with
the message of the gospel ...

1 Thessalonians 2:4, NRSV

The Nominating Committee for the Office of Susquehanna Region Conference Minister is placing into nomination the name of Rev. Dr. Gordon Lewis. The committee prayerfully considered this application based on the process outlined in the Rules of Conference, paragraph 603.2, and the committee is confident that Rev. Lewis is a qualified candidate who aligns with the criteria.

There will be a **special meeting of the Susquehanna Region pastors and lay delegates to elect a Conference Minister on Saturday, January 24, 2015** at Zion E.C. Church, Annville beginning promptly at 10:00 a.m. While this may seem like a formality, we really hope the members of the Susquehanna Region will see this as a unique opportunity to gather together for a time of worship and then conducting a rather brief business session featuring the election. We should be able to conclude our time together by 11:30 a.m. Members of the National Conference from the Susquehanna Region must be present in order to cast a ballot. While only those members of Conference from the Susquehanna Region can cast a ballot, we call on the entire EC family to join in prayer for the Lord's leading as we approach this important day in the life of our church.

News from the Church Health Commission

The mission of the EC Church is “to raise up healthy churches proclaiming Christ to a hurting world.” To help fulfill this mission, the Church Health Commission (CHC) is offering grants to local churches to assess church health (measured by the Natural Church Development survey) and assist in addressing assessed needs. Grant requests will be considered on a case by case basis. The following process will be used to determine grant eligibility.

Step One: The local church pastor/leaders meet with the regional Conference Minister (CM) to discuss the situation at the local church.

Step Two: The regional CM evaluates the situation and decides whether or not to move forward with the process. As the CM evaluates the situation, he must discern whether or not the pastor has the necessary skills and passion to revitalize the church and whether or not there is realistic hope for revitalization to occur.

Step Three: Moving forward the CM asks the local church pastor/leaders to provide a written explanation of the situation (how the church got to where

it is, the current reality, and where the church hopes to go) and a written request for financial assistance (a CHC grant).

Step Four: The Supervisory Committee (the Bishop and the CMs) reviews/discusses the written explanation of the situation and request for financial assistance and decides whether or not to provide the requested assistance.

Step Five: The Supervisory Committee gives the CHC updates of all grant approvals/denials and progress reports of local churches that receive assistance.

If you have any questions about the process to determine grant eligibility or the church health assessment itself, please contact me by email (gkuehner@eccenter.com) or by phone (610-914-2983).

Gary Kuehner, CHC Chairman



Housing Allowance

The US Court of Appeals for the Seventh Circuit rejected the challenge to Clergy Housing Allowance. The information below is from the Evangelical Council of Financial Accountability, www.ecfa.org/Content/Appeals-Court-Rejects-Atheist-Challenge-to-the-Clergy-Housing-Exclusion.

The US Court of Appeals for the Seventh Circuit issued an important decision in Freedom From Religion Foundation v. Lew, concluding that the federal tax code provision that treats church-provided housing allowances to ministers as income tax-free must stand.

In doing so, the appeals court overturned a previous decision by a lower district court in favor of the atheist group, Freedom From Religion Foundation (FFRF). The district court had found that the exclusion is an unconstitutional benefit in favor of religious groups.

Before the Seventh Circuit could even analyze the constitutionality of the law, it first decided it had to dismiss the case on the procedural ground of standing. The court determined that FFRF and its leaders were not proper parties to challenge the law in federal court because they had not suffered any concrete, personal injury—a critical element to establish standing.

The plaintiffs here argue that they have standing because they were denied a benefit (a tax exemption for their employer-provided housing allowance) that is conditioned on religious affiliation. This argument fails, however, for a simple reason: the plaintiffs were never denied the parsonage exemption because they never asked for it. Without a request, there can be no denial. And absent was any personal denial of a benefit, the plaintiffs' claim amounts to nothing more than a generalized grievance about #107(2)'s unconstitutionality, which does not support standing.

News from Benefits Corporation

- Reimbursement for business miles will **increase \$.015** to \$.575/mile on January 1, 2015.
- The January 2015 health insurance premiums remained flat from the 2014 rates, with the first payment due December 15, 2014 at the new rates. Please see www.eccenter.com for the current rates.
- Enrollment forms from PrimePay must be completed prior to submitting your first HRA reimbursement for the new plan year of October 2014-September 2015. Please send your completed enrollment forms to Dave King. Enrollment forms were emailed to all current participants, twice.
- The deadline to submit HRA reimbursements for the October 2013-September 2014 plan year is December 29, 2014. This is a federally mandated deadline that cannot be changed.
- Church contributions to the 403(b) pension plan will increase on January 1 to \$200 for full time pastors and \$100 for part time pastors.
- W-2s and 1099-MISC forms are due to the recipients by February 2, 2015 and the respective Federal, State or Local taxing authorities by February 2 or March 2. Please refer to the specific taxing authority regulations for due dates. All full time and part time Pastors should receive a W-2 from their church.
- Due Dates:
 Disability Payments \$100.00 due Jan. 15
 Annual Statistical Reports due Jan. 26
 Workers Compensation Insurance Information due 30 days after receipt
- Under the Affordable Care Act the EC Church is considered a small employer and the reporting of the cost of health insurance on form W-2 for 2014 is not required.
- Please see the 2015 Treasurer's Guide located on www.eccenter.com, for additional due dates, current amounts due and ministry fund and camp funding percentages.
- Remember to add the following phrase (or something close to it) to all tax deductible giving receipts issued by a church or ministry, "No goods or ser-

ices were exchanged for these contributions or they consisted of an intangible religious benefit." All year end contributions to a church must be received at the church on December 31 or have a postmark of December 31 or earlier. Electronic giving adds a layer of complexity to the year end giving deadlines. There are extra entities involved e.g., credit card processors, banks and internet gateways, that are involved in the processing of an electronic charitable contribution that churches and donors cannot control. The amount of time from the donor making a contribution until the church receives the funds can be a couple of days to a week or more. Church treasurers should carefully review the processing statements received to note what day a contribution was processed.

- IRS Guidance that has been released states that contributions made by credit card in 2014 are considered 2014 contributions, regardless if the donor does not make a payment on the credit card until 2015 or with normal credit card processing times the church does not receive the funds until 2015. The same is true for donations made via an ACH transfer. A donor that initiates an ACH transaction in 2014 with the funds debited from the donor's bank account should be counted as a 2014 donation. Even though, the church will not receive the funds until 2015 with normal bank processing times.

As always please contact David King, Benefits Administrator, dking@eccenter.com or myself khenry@eccenter.com with any questions, 1-800-866-7581.

Kevin Henry
Controller

David King
Benefits Administrator



Healthcare Reform Update

The information below was provided by Art Rhodes, Church of God Benefits Board, Inc. It is understood that the information below can nullify or cause changes to current salary arrangements between pastors and churches. Dave King and Kevin Henry are available to discuss the impact of the information below on any current or future pastoral compensation arrangements. With regulations such as this it is imperative that churches and pastors must work together to provide a fair and equitable pastoral compensation package. All EC Churches are encouraged to follow the law and the article below is informational, however, there is some truth about making lemonade from lemons.

NO Reimbursement of Certain Health Insurance Policies with Pre-Tax or After-Tax Dollars

(PLEASE NOTE THAT THIS ARTICLE IS UPDATED WITH NEW INFORMATION REGARDING PENALTIES CONCERNING REIMBURSEMENT OF PREMIUM COSTS)

While most churches thought that they were exempt from the major impacts of the Affordable Care Act (often called “ACA” or “ObamaCare”), a seemingly innocuous Internal Revenue Service notice, issued in September 2013, has been interpreted to place many churches and businesses in the crossfire of the Affordable Care Act. As clarification has been sought on this provision, the regulations seem to have only brought about more onerous interpretations.

According to IRS Notice 2013-54, employers may no longer reimburse employees for, or directly pay, the cost of *individual* health insurance policy premiums and exclude such amounts from the employee’s gross income. Effective January 1, 2014, these “employer payment plans” must be paid with “after tax” dollars, rather than with “pre-tax” dollars, and cannot be a “reimbursement.” The employer is only allowed to use “pre-tax” dollars to pay for health insurance premiums if the employer offers a *group* health insurance plan.

Further, [more recent guidance](#), issued within the last few weeks, has suggested that “reimbursement” by an employer of an *individual* health insurance policy premium creates a non-compliant health care plan under the Affordable Care Act—and therefore subjects the employer to a \$100 per day penalty, per employee. According to this recent guidance, an employer/church who reimburses a pastor or staff member for their individual

health insurance policy premium, *even if such is subject to taxes*, has violated the Affordable Care Act and is subject to \$36,500 a year in penalties, per employee.

While an employer/church can increase an employee’s salary to cover the costs of that employee’s individual insurance policy—and can even increase the amount to cover additional taxes, it should not be deemed as reimbursement of the employee’s individual health insurance policy premiums, nor should the employer/church request verification of the insurance premium costs. If the insurance premium notice is requested or provided, the U.S. Department of Labor’s recent guidance suggests that such creates a non-compliant group health plan and triggers the penalties mentioned above.

Since an IRS revenue ruling in 1961, churches and businesses have been able to structure compensation plans where employees could obtain their own individual health care plan, provide documentation and substantiation of such to the employer, and the employer could reimburse the employee for, or directly pay, the cost of the individual health insurance policy premiums and such amounts were excluded from the employee’s gross income. Under IRS Notice 2013-54, the Affordable Care Act no longer allows such an arrangement to occur with pre-tax dollars or even with after-tax dollars if such is deemed reimbursement. An employer can still withhold funds and transmit those to pay the premiums on the individual health insurance policy, as a convenience to the employee, but the amounts must come from after-tax funds and cannot be reimbursements.

Consider the following examples:

1. A local church agrees to pay a pastor \$40,000 a year salary, plus pay another \$10,000 a year towards the pastor’s individual health insurance premium. According to IRS Notice 2013-54, the pastor would have taxable income of \$50,000 in the year in question. It should be noted that the amount designated for insurance must be taxed whether the pastor has secured the health insurance independently or through the government-operated Health Care Exchange.
2. A pastor’s wife has health insurance through a *group* plan at her employment and her company pays the entirety of a *group* plan that meets the requirements of the Affordable Care Act. In addition, her company offers full family coverage but the em-

ployee must pay the difference between the company provided employee group coverage and the family coverage premium. If the pastor's church offers to pay the additional \$500 per month to cover the pastor and the pastor's children, the \$500 per month is taxable income to the pastor. If documentation of the costs is requested or submitted, the church may be subjected to the penalties discussed earlier.

As noted above, IRS Notice 2013-54 took effect January 1, 2014. Therefore, any additional amounts paid by a church to a pastor or staff member for that person's individual health insurance plan must be treated as taxable income. Treating such amounts as taxable income means that the amounts are subject to federal income taxes, state income taxes, and self-employment taxes (Social Security and Medicare taxes). Using example one above, and assuming a 20% federal income tax bracket, the pastor would be subject to federal income taxes of \$2,000, plus SECA taxes of \$1,530, as well as any state income taxes.

Because the Affordable Care Act has converted the policy premium payments from pre-tax to after-tax funds for individual health insurance plans, the self-employed minister stands to lose forty or so percent of this benefit that was previously considered a fringe benefit, assuming state taxes are due.

While these rules are currently in place and effective, the conversations with Congress, the U.S. Department of Treasury, the U.S. Department of Labor, and the Internal Revenue Service have continued as we have tried to eliminate this onerous burden created by the Affordable Care Act. However, those efforts have been unsuccessful, and in fact, the most recent guidance has made the impact of the Act even more challenging. The Internal Revenue Service continues to contend that the new procedure is necessary to prevent "double dipping" from a person receiving insurance premiums paid with pre-tax dollars and additional the new "premium tax credit" available under the Affordable Care Act.

Therefore, the bottom line is that churches may no longer reimburse employees for, or directly pay, the cost of individual health insurance policy premiums with either pre-tax or after-tax dollars. If the church wants to assist a pastor or staff member in paying for their *individ-*

ual health insurance policy costs, the church may raise the person's salary, the church may not request or receive documentation of the premium costs, and the church must include such additional compensation in the employee's gross income.

Art Rhodes
President and CEO
Church of God Benefits Board, Inc.



Calling All Church Treasurers

As previously announced, the Leadership Commission is sponsoring training for church treasurers in the spring of 2015. We need your help! First, please send suggestions for training topics to Kevin Henry, Controller, khenry@eccenter.com, or Debra Patterson, National Conference Treasurer, pattersondl56@verizon.net. Possible training topics can be, payroll processing and reporting, record retention, financial report preparation and issuance, fraud prevention, employee benefits provided by the EC Church, ministry fund calculation, charitable giving regulations, budget preparation and many more. Suggestions for training are welcome from pastors, lay delegates, official board members and of course, church treasurers!. Secondly, volunteers are needed to serve as advisors with Debra and Kevin to plan the church treasurer training. The advisory group will first meet sometime in early to mid-January 2015. Electronic meeting attendance is possible or depending on the volunteers responding, weekend or evening meetings could be held. Questions before the advisory group: when to have the training(s), where to have the training(s). Advisory group members can, if they want to, participate in the training either as instructors or share examples of how they handle certain situations in their church. It is anticipated that the advisory group will be in existence for about four to six months. Please contact Deb Patterson or Kevin Henry with training topic suggestions or to volunteer for the advisory group.

Covenant Implementation Team News

The Covenant Implementation Team has been busy carrying out its task to discover how the Lord is leading the changes necessary to fully implement the four points of the Covenant adopted at National Conference 2014. During our days at Conference we committed to:

1. We will move to a regional shared ministry and leadership model without losing the ability to provide the essential functions of the Conference Minister office. This would involve a shift from a full time to part time structure for regional leadership model.
2. We will reevaluate our denominational relationships with affiliate ministries, particularly our direct financial support. This change would involve the release of our affiliates to secure other mandated EC financial support over the next few years.
3. We will substantially reduce denominational operating expenses; the cost of providing essential administration, connectional ministry and support, and our current resource structure. This reduction of costs could include, but not be limited to, changing how we communicate, where we meet or conduct business, essential staffing, as well as sharing space with other ministries.
4. We will significantly reduce ministry fund asking from local churches over the next few years in response to the concerns of our churches, those struggling to pay their ministry funds and those paying increasingly larger amounts as they grow.

The CIT will soon begin sharing some of our thoughts, ideas, and progress through an e-newsletter appropriately entitled Covenant Implementation Team News. Watch for it to arrive in your inbox soon!



I would like to thank everyone for all the cards, notes, emails, Facebook posts, sent my way in honor of my birthday. It was a very pleasant, and much appreciated surprise.

Thank you too for not only celebrating my birthday but for assuring Gloria and I of your continued prayers for us. I've said it many times, I truly do depend on your prayers. Thank you for praying for the Lord's leading and blessing. Thank you for holding up Gloria and I as we travel around the National Conference most Sunday mornings. Thank you for your partnership in the Gospel. I appreciate all of you more than I am able to express! Thank you!

**E.C. Church Center
100 West Park Avenue
Myerstown, PA 17067**

Phone: 717-866-7581

E-mail:

eccenter@eccenter.com

**We're on the Web
www.eccenter.com**

We've attached calendars for January and February and will attach subsequent calendars in the future issues so you can keep up-to-date with what is happening in the EC denomination. These calendars are also available on the EC website www.eccenter.com. If there is an event you would like to have included on the calendar please contact Brenda at blong@eccenter.com or call 717-866-7581.



January 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
<p>Ministry Funds to: E.C. Church 100 W. Park Ave. Myerstown, PA 17067</p>	<p>Insurance/Pension Payments to: Benefits Corporation 100 W. Park Ave. Myerstown, PA 17067</p>	<p>Disability payment to: Benefits Corporation 100 W. Park Ave. Myerstown, PA 17067</p>		<p>1 NEW YEAR'S DAY Church Center closed</p>	<p>2 <i>Day of Prayer for the E.C. Church</i> Church Center closed</p>	<p>3</p>
<p>4 <i>Day of Prayer for Church Planting</i></p>	<p>56</p>	<p>6</p>	<p>7</p>	<p>8</p>	<p>9</p>	<p>10</p>
<p>11</p>	<p>12</p>	<p>13</p>	<p>14</p>	<p>15 Estimated Tax due Stationing Requests due Annual Disability Pmt. Due Church Pension Contri- bution due Health Insurance Pre-</p>	<p>16</p>	<p>17</p>
<p>18</p>	<p>19 Leadership Commission Mtg</p>	<p>20 Evangelism & Discipleship Commis- sion Mtg</p>	<p>21</p>	<p>22</p>	<p>23</p>	<p>24 Susquehanna Region Conference Minister Election Mtg</p>
<p>25</p>	<p>26</p>	<p>27</p>	<p>28 Episcopacy Committee Mtg.</p>	<p>29</p>	<p>30</p>	<p>31</p>

Fresh Expressions "Taster"

February 2015

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 Day of Prayer for Church Planting	2	3 StoneRidge Retirement Living Board Mtg.	4	5 Evangelical Seminary Board Mtg.	6 Day of Prayer for the E.C. Church	7
8 Church Planting Offering	9	10 Church Planting Commission Mtg.	11	12	13	14 Valentine's Day
15 Church Pension Contribution due Health Insurance Premium	16 President's Day	17	18 Ash Wednesday	19	20	21
22 First Sunday in Lent	23	24 Benefits Corp. Mtg.	25	26 Finance Committee Mtg.	27	28

Ministry Funds to:
E.C. Church
100 W. Park Ave.
Myerstown, PA 17067

Insurance/Pension Payments to:
Benefits Corporation
100 W. Park Ave.
Myerstown, PA 17067

Church Planters' Offering to:
E.C. Church
100 W. Park Ave.
Myerstown, PA 17067
(designate—Church Planters' Offering)