



THE **LEGAL** **ALERT**

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HE LIFTED US OUT

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A pastor and I were invited to a church family's beautifully manicured farm property for supper after a Sunday evening service. When our hostess remarked that it would be a few minutes before the food was ready, her husband told me, "Dr. Gibbs, I have something I want to show you. I love to hunt. I'm just a hunting nut, and I have some of the finest hunting dogs in the country. My son and I would like for you to see them in action. Would you mind?"

"I'd be glad to," I agreed.

So, the preacher and I headed outside with the father and son. The minute they cut those dogs loose, they just went crazy. Then that man began giving commands, and it was amazing to behold. Those dogs would run, but when he blew his whistle, they would stop dead in their tracks. They'd be so focused on the scents they were tracking that, when he signaled them to stop, they'd be quivering with anticipation—but they didn't move again until he gave the command for them to move. He ran those dogs and steered them all over the place. I've never seen anything like it in my life. As the sun dropped below the horizon, it was getting a little hard to see, but he wanted to show me just a few more maneuvers. For the grand finale, he began to run those dogs in figure eights; it was just unbelievable until, all of a sudden, the unthinkable happened.

Let me give you a little background. These folks lived out in the country, where people have septic systems instead of sewer systems. And with septic systems come septic tanks—

enormous concrete pits—and the older ones can be fifteen or twenty feet deep. All the house sewage accumulates in the septic tank, and then it's supposed to drain out through some lines—but those lines sometimes get plugged and "back up the tank." When that happens, the septic tank starts filling up in a hurry.

Because the tank was backed up, this man had scheduled men to come clean out the septic lines the next day. Now, when you haven't worked on your septic tank for a while, grass will grow over the top of it; so, in preparation for the men coming to work on the tank, he had cut back the grass and lifted the top off the septic tank—but he forgot that he had done that when he started running his dogs!

So, his son is pointing out his prize dog running across the yard when that dog just suddenly disappears. Then we hear a colossal *splash, glug, glub, woof, woof*, and that boy yells, "Dad! The dog is in the tank!"

I was so confused because I had no idea what was going on, so I asked, "The dog is where?"

"The dog's in the septic tank!" he yelled back.

Because I had grown up on farms, I knew exactly what he meant by that! When you get within about fifty feet of an open septic tank, the air becomes exceptionally foul, but we all took off running toward where we last heard the dog anyway. When we reached that hole, we spotted that young boy's prize hunting dog thrashing around in that open septic tank! I'll just leave the rest to your imagination, but I thought to myself, *Bye, bye, puppy. Man...you are a goner.*

The father shined his flashlight down on that poor dog looking up at us from the sewage and said, "Son, we've got a problem. If we are going to save this dog, somebody has to go down and get it."

I was in my Sunday best, and both of them were in their Sunday best—and

that dog was down there in the mire and muck and filth.

His dad continued, "We can put a ladder down to him. I don't think he can climb out on his own, but we can try." He sent someone for the ladder, and they stuck it down into that tank. Now, from ground level to where the muck started was all of eight or ten feet, then it was another eight or ten feet of filth.

Finally, the dad said, "Son, that dog's a goner."

But his boy spoke up. "Dad, I love that dog. He means something to me. I'm going down to get him."

Then I watched that young man as he took off his coat and tie and headed down that ladder. When he got down there, the dog started fighting him... resisting the very one who'd gone into the filth to save his life. That dog was flopping and howling, but the boy finally got his arm around him and said, "C'mon, Blue, I'm getting you out of here."

As I watched, the preacher asked me, "Do you remember, Brother Gibbs, when the Lord put His arms around you and lifted you out?"

Do you remember, Christian? When Jesus left Heaven for this sin-filled world, He came to the "tank" for us, so to speak. And the reason He did was because of His great love for us.

When we remember all that the Lord has done for us both personally and for the Christian Law Association, it makes it easier for us to go out of our way to help and protect others and to bring the message of the Gospel to a desperately needy world. We are sincerely grateful for your prayers and monetary support that enable us to continue the work God has called us to do across this nation. May the Lord bless you richly for each sacrificial gift that keeps our doors open and makes our ministry possible.

PROTECTING FREEDOM IN AN UPSIDE-DOWN WORLD



When we stop to look at modern America, it is easy to find illustrations of the fact that our country has a lot of things turned upside down. Recently, some people elected to school boards in the states of Pennsylvania and Virginia chose not to use the Bible for their swearing in ceremony; instead, they chose books for young people that contained explicit content, euphemistically naming these volumes “banned books.”

Before it was vetoed, the California Assembly passed AB-957, which seemed to suggest that parents who affirmed their child’s gender identity should be given preference in custody battles over parents who did not. What kind of society legally protects children from smoking and drinking until they are adults but champions the ability of underage children to make life-altering decisions about surgeries to change their gender?

The warnings of the Prophet Isaiah seem strangely up-to-date. “Woe unto

them that call evil good, and good evil; that put darkness for light, and light for darkness; that put bitter for sweet, and sweet for bitter” (Isaiah 5:20)! The Apostle Paul also mentioned the danger of a society that turns away from God. “Professing themselves to be wise, they became fools...who changed the truth of God into a lie” (Romans 1:22, 25a).

Our legal missionaries are laboring valiantly to preserve religious liberty in a nation where the Christian faith is being constantly attacked. We commonly defend the faith in situations where the opposing side has a strong bias against the Bible, Christianity, and traditional morality.

Many years ago, churches and pastors were typically treated with respect in legal cases. Nowadays, many Bible-believing people are treated with suspicion and contempt. Why? Because the further a nation removes itself from a sincere belief in the God and in the Bible He inspired, the more traditional

morality seems like something that must be battled.

Though the battles are long and hard, we are not discouraged. We remember the admonition of the New Testament, “Thou therefore endure hardness, as a good soldier of Jesus Christ” (2 Timothy 2:3). We remember the truth that “If God be for us, who can be against us” (Romans 8:31b)? Based on these Scriptures and our love for this nation, we pledge to continue our efforts to safeguard Christian ministries across America.

As we do our legal work day by day, we covet the prayers of God’s people. We want to faithfully do our part, knowing that the most important victories can be attained only with God’s loving favor. We want to do everything we can to legally protect the religious freedoms of Bible-preaching churches in a nation that is, in so many ways, turned upside down.

PROPER PAYROLL PROCEDURES & EMPLOYEE STATUS



Just like other organizations, churches are required to follow proper payroll procedures. When this is not done, serious tax and legal issues can ensue. In some cases, churches have goodhearted people who volunteer to help with the church finances. But this can be a problem if the volunteer is not familiar with payroll procedures that are unique to churches.

The first step in establishing the right procedures for your church is to determine the employment status of each person who is paid by the church. Generally, four different categories apply to church employees.

1. **Ordained or licensed employees.** Church employees who are in this category are not subject to income tax withholding or Social Security and Medicare tax withholding; however, they may voluntarily choose to have a certain amount of their income withheld to make it easier for them to pay their taxes at the end of the year.

2. **Non-ordained employees.** If a church has filed a timely Form 8274, it may be exempt from the payment of both the

employer’s and employee’s portion of Social Security and Medicare taxes. If this has not been done, non-ordained personnel are considered employees for both income tax withholding and Social Security and Medicare tax withholding.

3. **Non-ordained employees making the Form 8274 election.** This group of people is treated as employees for income tax withholding purposes, but as self-employed for Social Security and Medicare withholding purposes.

4. **Self-employed persons.** Employees in this category are not subject to either income tax withholding or Social Security and Medicare tax withholding.

This process or categorization is extremely important, and it is sometimes complicated to know exactly how to proceed. Churches who have not made these category distinctions need to handle this matter promptly, and those who have questions about how to determine this important classification should contact our offices for legal advice and assistance.

KEEPING UP WITH THE LAW

As churches grow over time, they may find it to their advantage to stay in contact with a good legal team. It is true that getting things set up correctly is a great advantage, but it is not wise to assume that a church should operate on “legal autopilot” indefinitely.

Some churches wish to incorporate and others to remain unincorporated for various reasons. But situations change over time. For example, one church had been financially blessed and wanted to be wise with those funds. They went to their bank to see about depositing funds in a secure CD that had a very good interest rate. But when the church officials talked with their banker, they learned that they could not proceed unless the church could provide its incorporation documents. In this particular case, the church reviewed its status and determined that it might be time to become incorporated.

In another case, a church was in a position to purchase a parsonage. They were sincerely hoping to find a nice house that could be used as a blessing for their future pastors, and they were excited when they found something situated on a little more than an acre of land. They were just about ready to finalize the deal when one of the deacons thought it would be a good idea for CLA to review the contract. When our attorneys

reviewed the situation, we discovered that parsonages in that particular state could be tax exempt only if the property was one acre or less in size. In this particular case, “just a little bit larger than an acre” meant the parsonage could not be tax-exempt at all.

As your church changes over time, it is wise to keep up with the best methods of legally protecting your church. Many churches have found it helpful to contact the Christian Law Association for suggestions about areas they may want to reexamine. Other churches call us about seemingly routine transactions and changes, just to be sure they are not missing anything. As your church continues to mature, please stay in touch!



We are most grateful for the services you provided to our organization in trying to revise our bylaws to include the proper provisions and language. Our small organization could not afford fee-based legal services, so your services are a true blessing to those like us seeking to do things the right way on a meager budget. I only wish we could give more. I hope we can continue to support your organization as the Lord sees fit to bless us. I pray for the Lord's continued blessings on the work you are doing and will continue to sing your praises for what you have done for us. We appreciate your prayers as well.

AVAILABLE AT CHRISTIANLAW.ORG!

Are You Truly Free?

This six-page tract provides a clear, thorough presentation of the Gospel, primarily from the book of Romans, to help you share the Good News of Jesus Christ with a lost and dying world.

Tracts: Sharing the Gospel through the Written Word

This booklet includes ten reasons for giving tracts and many ideas for how to do so. It outlines where tracts can or cannot be given and offers cautions to observe while sharing the Gospel with others.

The Original Constitution of the United States of America

Most Americans have never taken the time to read the document that enshrined our religious liberties and personal freedoms. This booklet places the Constitution in your hands in a convenient 4x6 format.





A MINISTRY OF LEGAL HELPS

Since 1969, CLA has been providing free legal assistance to Bible-believing churches and Christians who are experiencing difficulty in practicing their religious faith because of government regulation, intrusion, or prohibition in one form or another.

The Christian Law Association serves in the following ways...

- Free legal defense of those facing difficulties for the Biblical faith
- Free legal counsel to churches and Christians for their ministries
- Legal books and other resources to inform Christians of their rights
- Weekday radio program broadcast, *The Legal Alert*, on over 1,586 outlets around the world
- Publication of *The Legal Alert*, a monthly newsletter
- Free legal consulting to local, state, and federal officials and legislators to provide maximum religious liberty
- Intercessory prayer ministry for requests sent to the ministry offices
- Free legal help to homeschooling families
- Prayer initiative for our national leadership and government
- Legal seminars for ministries to help prevent lawsuits
- Preaching in churches across the country

CONTINUING EDUCATION FOR THE PASTOR



In Paul's second letter to Timothy, he admonished him to, "Study to shew thyself approved unto God, a workman that needeth not to be ashamed, rightly dividing the word of truth" (2 Timothy 2:15). Under inspiration of the Holy Spirit, the Apostle Paul indicated how important it is for pastors to spend time studying the Word of God.

This is also illustrated in the book of Acts. In the early church, they apparently had a program in place that allowed them to take care of widows. They created this so that all the widows of the church could be properly cared for.

The leaders of the church were "the twelve," that is the twelve apostles. The apostles asked the church to appoint godly men to take care of this situation, saying, "But we will give ourselves continually to prayer, and to the ministry of the word" (Acts 6:4).

As these early examples attest, there is a long Biblical history that encourages pastors to spend time studying the Bible. This, of course, can be done in many different ways. There is great value in a pastor's personal study, but some preachers also find it helpful to take courses to increase their knowledge of the Bible.

Many pastors have a desire to enroll in Bible classes so they can continue to grow in their knowledge of God's Word. Others have a desire to enroll in courses that can teach them more about the practical aspects of ministry. Unfortunately, some pastors simply do not feel they have the financial ability to pay for such courses.

The good news is that churches may provide the benefit of educational assistance to help pastors continue growing. Churches are allowed to cover educational expenses up to \$5,250

per year as a non-taxable employee benefit. When it is set up properly, this benefit comes to the pastor without increasing his income as far as the IRS is concerned.

If a church simply gave their pastor a raise of \$5,250 to cover his education expense, more than \$1,300 of that amount would go to taxes, assuming he is in a 25% tax bracket. But by setting up an education expense benefit, the pastor would be able to use the entire amount of money for educational purposes.

In many cases, churches are unsure about how to properly set up benefit programs like this. If you find yourself in need of assistance, please contact our offices so we can help your pastor get the continuing education that will best equip him for his ministry efforts.



PLEASE JOIN US IN PRAYER

These requests are a small sampling of those we have received in recent weeks. We covet your prayers for these and hundreds of others that come to us on a regular basis.

MICHIGAN: Pray as our attorneys help a church dealing with tax issues involving their local township.

OKLAHOMA: Pray for a Christian as our attorneys advise her regarding her intention to begin a crisis pregnancy center.

ILLINOIS: Pray as our attorneys assist an associate pastor in rectifying taxes issues for the church.

ILLINOIS: Pray for a pastor handling a complicated situation where the church is now being held responsible for dumping on property sold by the church because the deed wasn't properly recorded.

OKLAHOMA: Pray for a church our attorneys are assisting as they explore starting a child care service ministry.

NORTH CAROLINA: Pray for a pastor dealing with a community member about storm damage to a home because the storm door was not shut properly after a church flyer was left at the home.

TENNESSEE: Pray for a pastor and our staff as we work with a young church member regarding his right to give gifts to his fellow classmates with a Gospel message.

NORTH CAROLINA: Pray for a church seeking to acquire the use of a building from another local church that has closed.

MINNESOTA: Pray for a home church that was contacted by the city and asked to cease holding services.

INDIANA: Pray for a pastor who was notified of a local city ordinance that prohibits people from going door to door and inviting people to church.

PENNSYLVANIA: Pray for a church in the process of seeking an amendment to a zoning ordinance in order to facilitate the purchase of a building downtown.

COLORADO: Pray for a Christian who was told by his HOA to take down a religious flag and our legal team as they advise regarding next steps.

KENTUCKY: Pray as CLA assists a Christian employee as he talks with his employer regarding not working on Sundays.

OREGON: Pray as our attorneys work toward a peaceful resolution for someone who distributes free Christian literature with permission in local stores whose displays are being sabotaged by a single individual over the last several years.

WASHINGTON: A Christian is being harassed at work because of her faith. Pray for our legal team as they advise her regarding the best way to proceed.

MARYLAND: Pray for our attorneys as they advise a Christian family whose son is being mistreated by staff in his public school because of his faith.

OHIO: A Christian woman living in senior housing was told to remove a religious decoration from her door. Pray for resolution as CLA assists her.

TEXAS: Pray for our attorneys as we advise a Christian father and his daughter who is being harassed by the public-school staff because of her faith and her father's requests for alternative activities.

WASHINGTON: Pray for a pastor as he and our attorneys address a problematic letter the Christian school received from the health department.

CALIFORNIA: Pray for a Christian as CLA helps him work through a situation at his workplace involving mandatory work on Sundays.



CHRISTIAN LAW ASSOCIATION

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