



**WE SERVE A
RISEN SAVIOR!**

**THE LEGAL
ALERT**

A MONTHLY PUBLICATION OF THE CHRISTIAN LAW ASSOCIATION

APRIL 2025



This Easter season, let us remember that true, lasting joy is not based on circumstances but is deeply rooted in a personal relationship with Christ and the assurance of His sovereignty.

1. Joy Comes from Christ, Not Circumstances—Joy is not a fleeting emotion tied to our earthly circumstances. Rather, it is a fruit of the Spirit (Galatians 5:22) and comes from a deep relationship with Jesus Christ. No matter what challenges or hardships Christians face, true joy can still be experienced because it is grounded in the unchanging nature of God.

2. Joy in Trials—Joy doesn't disappear in the midst of trials or suffering. In James 1:2-4, believers are encouraged to "count it all joy" when they face various trials. God uses these trials to refine our faith and deepen our reliance on Him, and through them, Christians can experience joy that surpasses understanding.

3. Joy Is a Choice—Joy is ultimately a choice that believers can make. Even when life is difficult, Christians can choose to rejoice in the Lord, trusting in His plan for their lives. This choice to embrace joy is an act of faith and obedience to God, who commands His followers to rejoice in Him regardless of their circumstances (Philippians 4:4).

4. Joy Comes from Obedience to God—Obedience to God's commands leads to lasting joy. Jesus Himself said, "If you keep my commandments, you will abide in my love; just as I have kept my Father's commandments and abide in His love. These things I have spoken to you, that My joy may be in you, and that your joy may be full" (John 15:10-11). Following God's Word and living in alignment with His will brings joy that is not fleeting or circumstantial.

5. Joy Is Rooted in the Hope of Salvation—Remember the joy Christians have because of the eternal hope they possess through Jesus Christ. He encourages believers to focus on the eternal promises of God rather than the temporary struggles of life. The joy that comes from knowing Christ is secure and eternal, grounded in the salvation that cannot be taken away (1 Peter 1:3-9).

6. Joy in Serving Others—Another aspect of joy is that it is found in serving others. Christians find true joy not by focusing on their own needs or desires, but by fulfilling

God's call to love and serve others selflessly (Acts 20:35).

7. Joy in the Present and Future—Christians are to experience joy not just by looking ahead to heaven, but also by recognizing the present blessings God has given them. Joy is not only about looking forward to the future but also about living in the fullness of God's blessings in the here and now.

8. Joy Is Linked to Gratitude—Joy is tied to a heart of gratitude. A thankful heart is essential for cultivating joy. When believers take time to reflect on God's goodness, mercy, and blessings, they are naturally filled with joy. Gratitude for salvation, for provision, and for God's continual care fuels a deep and abiding joy.

9. Joy in God's Sovereignty—Joy is the importance of recognizing God's sovereignty. Understanding that God is in control of all things—whether good or bad—brings a sense of peace and joy, knowing that He works all things together for the good of those who love Him (Romans 8:28).

10. Joy Is Not a Temporary Emotion—Joy is not happiness, which is temporary and based on circumstances. True joy is deeper and rooted in God's love and promises. While happiness can come and go, joy remains steadfast because it is anchored in our relationship with Christ.

In Conclusion—Joy is not something dependent upon external circumstances, but a supernatural gift from God that comes through trusting in Christ, obeying His Word, serving others, and keeping an eternal perspective. No matter the struggles or challenges, Christians are called to rejoice in the Lord, knowing that their joy is found in Him alone.





COMMON INDIVIDUAL TAX FILING ERRORS

The IRS has revealed that many of the mistakes made in filing tax returns are actually easy to correct. But if you get them wrong, it can lead to delays and headaches. Be sure to avoid these errors!

- Be sure your Social Security Number is entered accurately.
- Confirm that the spelling of your name matches your Social Security card.
- If you are not sure of your filing status, use the Interactive Tax Assistant, available at IRS.gov.
- Check your calculations to avoid simple addition and subtraction errors.
- Taxpayers commonly miscalculate the Earned Income Tax Credit and the Dependent Care Credit. Again, the Interactive Tax Assistant at IRS.gov is helpful.
- For refunds, be sure bank account and routing numbers are listed correctly.
- If you use an ITIN, be sure it hasn't expired.

Don't let these little items cause big problems for you!



KEEP THE ALARMS WORKING

Not only do fire alarms help keep people safe in the event of a fire emergency, working fire alarms are often required by insurance companies. If you experience a fire and it can be demonstrated that your fire alarms were not working, you could stand to lose coverage from your insurance company.

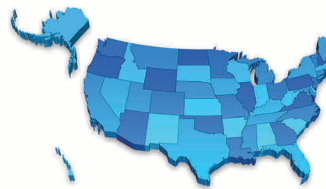
Recently, a church and Christian school complex with extensive facilities discovered that no one had checked to make sure their fire alarms were still working properly. When a new maintenance worker discovered a problem, the church was shocked to learn that the fire alarms were not functioning in a large percentage of their property.

If the leadership of the church is not completely certain that all the alarms are in good working order, it would be wise to check on this matter immediately.



PRAISE THE LORD!

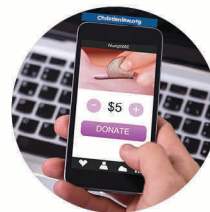
Please rejoice with us about a recent victory. A pastor's wife who is on the board of her local library reached out to us last fall. She and other concerned citizens were interested in a tiered library card system for minors to give parents choices about which content their child could check out. After some initial pushback from the director and community, with the assistance of the CLA legal team, she made a constitutional and legally sound proposal that was unanimously adopted by the board. If you have the opportunity to propose a similar system in your community, please contact us for assistance.



ARE ALL THE STATES THE SAME?

While religious freedom is protected nationwide, states like Texas, Florida, Tennessee, and Mississippi tend to offer more robust protections for Christian values, especially in the public sphere and in religious practices. On the other hand, states like California, New York, Oregon, and Vermont may present more challenges for Christians when it comes to aligning faith with certain state laws and societal norms.

However, it's important to note that religious freedom is a constitutional right in the United States, and individuals and organizations can still legally fight for their rights, regardless of the state they are in. The specific challenges Christians face may vary, but their fundamental freedoms are protected by the First Amendment.



NEW ONLINE GIVING OPTIONS

CLA now has online giving options—making it easier than ever to support and contribute to the work we're doing together.

- **Easy and Convenient:** Give anytime, anywhere, using your credit card or bank account.
- **Safe and Secure:** Our platform is fully encrypted, ensuring your donation is processed securely.
- **Flexible Giving:** Choose from one-time or recurring donations—set it up once and give automatically!
- **Instant Confirmation:** Receive an instant confirmation of your donation for your records.

Thank you for your continued support. Every contribution—no matter how small—helps us further our mission and make a difference.

RUNNING A CHRISTIAN SCHOOL



Running a Christian school involves navigating various financial and legal responsibilities, including tax-related matters. Here are the top 10 tax tips for Christian schools to help ensure compliance and maximize benefits:

1. Ensure 501(c)(3) tax exempt status

- Christian schools not acting as integrated auxiliaries of a church need to apply for and be recognized as a 501(c)(3) nonprofit organization. This status exempts the school from paying federal income taxes and allows donors to make tax-deductible contributions.
- Comply with ongoing requirements to retain this status, such as filing the Form 990 (or 990-EZ) annually and avoiding political activity.

2. Understand State and Local Tax Exemptions

- In addition to federal tax exemptions, many states offer property, sales, and income tax exemptions for schools. Be sure to apply for these exemptions where applicable.
- State laws vary, so it's important to consult with a tax advisor familiar with your state's tax code.

3. Track Employee Benefits and Salaries Carefully

- Teachers and staff members in a Christian school may be eligible for certain tax benefits, such as salary deferrals or retirement contributions. Classify employees correctly (full-time vs. part-time) and comply with payroll tax laws.
- Schools may offer tax-advantage benefits like 403(b) retirement plans, flexible spending accounts (FSAs), and health savings accounts (HSAs), which can benefit all parties.

4. Ensure Proper Classification of Employees vs. Independent Contractors

- If someone is a full-time or part-time employee, they are subject to payroll taxes. Independent contractors (e.g., guest lecturers, after-school program leaders) should not be treated as employees.
- Misclassification leads to fines and penalties, so follow IRS guidelines carefully.

5. Charitable Contributions and Donations

- Christian schools often receive donations from families, alumni, and other supporters. Appropriate donation receipts must be supplied to donors (IRS Form 170), especially for gifts over \$250.
- Keep detailed records of all gifts, including the amount and date of the donation, for accurate financial reporting.

6. Sales Tax Exemptions

- Many states offer sales tax exemptions for educational

institutions. Determine whether this exemption applies for supplies, equipment, and other necessary items.

- Be cautious about sales to the public, as some states require sales tax to be collected on certain goods or services offered by schools, such as gift shop items or fundraising event sales.

7. Claim Available Tax Credits

- Some states offer tax credits for donations made to educational institutions, scholarship programs, or educational improvement programs. Investigate opportunities for such tax credits, which can help the school and supporters.
- If your school offers a scholarship fund, you may qualify for tax credits depending on the jurisdiction.

8. Utilize Depreciation Deductions

- For-profit Christian schools may own buildings and equipment eligible for depreciation. Depreciation allows the school to deduct a portion of the cost of these assets over time, reducing taxable income.
- Be sure to track depreciation for all qualifying assets, including buildings, computers, and vehicles, as this can provide significant tax savings.

9. Offer Tax-Exempt Fundraising Options

- Fundraising is often essential for Christian schools. When conducting fundraising activities, be mindful of the tax implications.
- Schools should explore ways to organize tax-exempt events like auctions, donations, and silent fundraising drives. Consult with a tax advisor to ensure that the fundraising activities meet IRS guidelines for nonprofit organizations.

10. File Timely Tax Forms and Reports


- Stay on top of tax filing deadlines to avoid penalties. For example, Christian schools that are not run by a church must file IRS Form 990 annually if they are a tax-exempt organization. This form reports the school's income, expenses, and compliance with tax laws.
- If your school has employees, ensure that quarterly payroll tax returns (such as Form 941) are filed on time. Additionally, year-end W-2 and 1099 forms should be provided to employees and contractors as required.

Tax laws are complex, especially for nonprofits like Christian schools. These steps will assist you in navigating taxation more effectively and ensure legal compliance. If you have questions, please reach out to us at the CLA office.



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 governmental 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
 - Free legal help to homeschooling families
 - Publication of *The Legal Alert*, a monthly newsletter
 - Legal books and other resources to inform Christians of their rights
 - Intercessory prayer ministry for requests sent to the ministry offices
 - Free legal consulting to local, state, and federal officials and legislators to provide maximum religious liberty
 - Prayer initiative for our national leadership and government
 - Legal seminars for ministries to help prevent lawsuits
 - Weekday radio program broadcast, *The Legal Alert*, on 1,600 outlets around the world
 - Preaching in churches across the country
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**DO YOU HAVE A
LEGAL QUESTION OR
A PRAYER REQUEST?**

CONTACT US AT 888-252-1969 OR



DO ALL CHURCHES NEED AN EIN?

We often receive questions about the best way to form churches—whether or not to incorporate, whether or not to be a non-profit, etc. Regardless of what a church decides in those areas, one point that isn't up for debate is the EIN. Every church needs an Employer Identification Number (EIN) from the Internal Revenue Service.

In order to open a bank account in a church's name, an EIN is needed. Of course, church funds and personal funds should never be comingled in one bank account. The EIN is also needed to file tax documents and to conduct financial dealings with businesses. You will even need an EIN if you wish to send bulk mailings through the post office.

To obtain your EIN, file IRS Form SS-4 Application for Employer Identification Number. You should retain a copy of this form for your records. Once you receive your EIN, keep that number easily accessible because your ministry will use it frequently.

THE TWO-ADULT RULE



We cannot stress enough the importance of making sure that no church worker is ever alone with a child. No policy is more important or more effective in preventing tragedy than this, and church leaders must be certain workers comply with the requirement. Every child deserves to be safe in his own church building. In addition, non-compliance leaves both church and workers open to false accusations that could bankrupt the church.

Based on our decades of legal experience, the importance of both having and following the two-adult rule without exception cannot be overemphasized.

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PRAYER CHECKLIST

We covet your prayers for these requests and hundreds of others we receive regularly.

- ☐ **GEORGIA:** Pray for a pastor who asked for help from our attorneys as he navigates handling a protection order for a church attendee and determining an appropriate response if the protection order is violated during a church service.
- ☐ **ILLINOIS:** Pray for a pastor who called CLA for guidance after his church accidentally used a licensed photo on the church website and was then threatened with a lawsuit if the church did not pay the fine. Sometimes, such claims are scams, but they can be legitimate. Contact our attorneys for guidance if you ever receive a similar notice so that we can help you know how to proceed.
- ☐ **SOUTH CAROLINA:** Pray for a pastor who contacted CLA for assistance after receiving a subpoena for a previous employee's records. Our attorneys provided helpful guidance on what information the church needed to provide. Subpoenas are always concerning, but our attorneys are here to provide answers for any questions you may have should you receive one.
- ☐ **NEW YORK:** Pray for a pastor who reached out to CLA about a problematic situation with a disgruntled volunteer. Please pray for a peaceful resolution.
- ☐ **CALIFORNIA:** Pray for a pastor who is a volunteer firefighter at his local fire department. After reporting fellow firefighters for illegal actions, he sought help from our legal team when the firefighters responded by trying to remove him from the department.
- ☐ **FLORIDA:** Pray for a pastor who called CLA with questions regarding de-escalation of a situation involving a disgruntled parent.
- ☐ **TEXAS:** Pray for a pastor who requested direction from our attorneys regarding signing a petition without harming his church in any way by doing so. Our attorneys were honored to discuss with him his rights as a pastor and a member of the community.
- ☐ **VIRGINIA:** Pray for a church that contacted our office for guidance as the pastor handles a minor bus accident and works to reach a fair agreement with the owner of the other vehicle.
- ☐ **TEXAS:** Pray for a church leadership team that is seeking guidance from our attorneys as they discuss how to proceed after a previous donor requested the donations be returned.
- ☐ **NORTH CAROLINA:** Pray for a pastor who reached out to us for help after the news media contacted the church regarding a member who was arrested.
- ☐ **ALASKA:** Pray for a Christian who called CLA for guidance following a reprimand from his employer for sharing the Gospel while on the clock. Our attorneys helped him in understanding his rights as an employee.
- ☐ **VIRGINIA:** Pray for the Christian owner of a wedding venue asking for direction from our legal team regarding his religious rights as a business owner.
- ☐ **INDIANA:** Pray for a Christian school volunteer who helps with a Bible club in his local public school. The volunteer called our office for advice about talking with the school administration concerning events and advertising by a satanic club in the school.
- ☐ **SOUTH DAKOTA:** Pray for a Christian who contacted us for direction after being fired because of her religious beliefs even though she was told it was permissible to speak about God to willing participants. Our attorneys assisted her with how to move forward in her situation.
- ☐ **MINNESOTA:** Pray for a pastor who reached out to our legal team for counsel as he handles a difficult situation with a student threatening another student in the Christian school.
- ☐ **MISSOURI:** Pray for a principal seeking help from our attorneys as she navigates the school's role in a parental custody situation involving some of the school's students.
- ☐ **WISCONSIN:** Pray for a pastor who reached out to our attorneys for guidance as he deals with a bullying situation among students in the church's Christian school.
- ☐ **MINNESOTA:** Pray for a Christian who contacted our attorneys after being reprimanded by his employer for sharing the Gospel. Our attorneys provided guidance regarding his rights as an employee.
- ☐ The U.S. Supreme Court is currently deliberating on cases that address workplace discrimination, funding for religious charter schools, and tax exemptions for religious organizations. These cases have the potential to impact the legal landscape concerning religious freedoms nationwide.

ROMANS 12:12
Rejoicing in hope; patient
in tribulation; continuing
instant in prayer.