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**Adventist Risk Management**

**Preventing and Detecting Fraud at Your Church**

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- How to Predict Divorce
- Adventist WestPoint
- 5 Reasons a Pastor's Sabbatical Blesses Everyone
- Parsonage Allowance

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Ministry Today in a Culture of Risks

by Ivan L. Williams, Sr.

"I’ll be meeting with Dan Martella to learn a little bit about risk management which I really don’t know too much about," says Shantel Smith, a young pastor from Pacific Union College Church. "From what I understand Pastor Dan Martella has had a rough year with flooding at his church. I don’t know how bad it is." Over the weekend she discovers that pastoral risk management goes far beyond insurance as it becomes a very real subject for her.

A Visit to Healdsburg is the featured church documentary in the latest CALLED digital magazine for pastors.

Ministry as usual is no longer acceptable or proficient especially in terms of risks and the prevention or management of them. Ministry in the 21st century is drastically different than ministry in the 20th century. As one who began full-time ministry in the late 80’s, I clearly see drastic differences prior to the year 2000 and after. For example, the local church office of safety didn’t even exist before the turn of the century, but today safety in general is a necessary focus for any pastor and congregation.

In this quarter’s edition of CALLED, we are addressing the huge reality of ministering in a culture of risks. This edition includes articles covering the subjects of safety, abuse, fraud, rentals, security, media, and the essential work of pastors as shepherds.

No longer is the casual approach or careless attitude of “God will take care of it,” without a common sense method or a do-diligence plan acceptable. Not only are millions of dollars paid out of church funds for defense or settlement of blatant unattended risks, but precious focus is taken off the real mission of the church in the process. This complacent attitude just might be the death of one’s church and ministry. However, a thriving and successful church functions in ministry with a real and relevant awareness of the risks and strives to prevent or mitigate them, so ministry won’t be side tracked down a litigious road.

If I could summarize this quarter’s magazine in one word it would be "awareness." To be aware is critically important in the business of the church. King Solomon said long ago, "It is not good to have zeal without knowledge, nor to be hasty and miss the way. Proverbs 19:2. The pastor and church board's awareness of risks should lead them to function in key roles to ensure the church maintains an adequate approach to risk management in carrying out its
ministry and programs. “An effective risk management plan is a holistic one—one that addresses risk in all aspects of the church's activities. The risk management plan should also be proactive rather than reactive, identifying risks before they become liabilities and taking appropriate steps to alleviate them.”

This identification of risks should also look at all the possible risks in those areas, asking yourself: “What's the worst thing that could happen?” In the children's area, you might ask if a non custodial parent could kidnap a child or if the nursery wing could catch fire. Assess the probability of each risk and what you can do to reduce or eliminate it.

Finally, ministry will function much more seamlessly when pastors and churches recognize the culture of risks call for a new approach of diligence, pro-activeness, awareness, and reliance.

CALLED digital magazine for pastors is available at no charge to download courtesy of NAD Ministerial. To access the magazine users should go to the app store within their tabloid and do a search for ‘NADMinisterial.’ Current platforms supported include Android, iPad, iPHone 6, and Kindle. There is also a pdf version for those who don't have access to an electronic tabloid.
Ministry Partners

Pastoring for the Long Haul

By Roger Hernandez

I'm a pastor's kid. I'm also Hispanic. That means I have moved a lot. Over 30 times. So, finding out that a pastor in our union has more than 30 years in the same church was a revelation. His name is Andy McDonald and he pastors the Florida Hospital church, a church that has an international feel with a younger demographic than many Adventist churches. One of his associates has worked alongside of him for more than 20 years! From my interview with him I gained some insight into long term ministry. Here are seven principles you may find helpful:

1. Understand that not everyone is gifted for long term ministry. Or short term.
Some are. Some are not. Just make sure you are not leaving because of an ego trip caused by the next appointment being perceived as “better” than the one you have. Instead of going to a growing church, grow the one you have! That being said, long-term ministry is not for everyone.

2. See the church as a destination not a stepping stone.
One of the perceptions that Andy has encountered is the concept prevalent in our denomination that when you are appointed or elected to the Conference/Union/Division you have somehow “arrived”. When he started, the church looked much different than it does now, yet he always saw himself as being there long term.

3. Avoid avoidance.
One of the clearest benefits of pastoring long term is the elimination of the temptation to run from a problem and push it forward to the next pastor. Seeing yourself as a pastor in that community for longer than the customary 5-7 years, forces you to stop pretending, become comfortable in your own skin and start making the tough decisions necessary to move the church forward. Many times we make decisions based on the following (often flawed) logic: “My church is not doing too well. Let’s change the leadership. That will fix everything.” According to Andy, the correct question is: “Why is my church not doing well? Let’s work together to fix it. Let’s provide the tools and support necessary to make that happen.” I believe this is not always possible, but many times we move the pastor during a downturn, reinforcing the concept that anytime the church struggles, a new pastor is the answer.

4. Keep the mission clear and primary.
I believe Bill Hybels said that one of the most important characteristics of a leader is the ability to detect atrophy. Andy has experienced several shifts during 30 years in his congregation, as it has grown. One of the best quotes from our interview was this: “Renewal always comes with mission.” When the church drifts is because there is not a clear mission focus. It’s the job of a leader to make sure the church keeps the main thing the main thing.
5. **Take your job seriously, but not yourself.**
To be able to pastor a church for over 30 years, you MUST have a sense of humor. You must. Cue laugh track.

6. **The best thing about long term pastorate.**
According to Andy, it’s “the opportunity for reinvention.” To be able to see the church grow, both numerically and in grace, and observe how it matures over a long haul is very fulfilling. To dedicate a baby, baptize them, marry them, and dedicate their babies is a privilege. To see the fruits of your labor as people grow over time is also very rewarding.

7. **The worst thing.**
Conflict. That is true of all pastors, but in a long term pastorate it’s accentuated. There needs to be a constant desire for reinvention and that means change, which is hard for people. For example, one year ago they moved to one kind of service. No more traditional or contemporary, but a blended service. They went through Messy Church which caused some angst and discomfort. Even the worst thing can become an asset, because after reinvention comes renewal.

So, how do you become a long term pastor? “You say no to all the calls.”

*Roger Hernandez is ministerial director for the Southern Union Conference*
We Have Contact!

By Twyla Wall

Wouldn’t it be amazing if any individual in the territory of the North American Division could easily contact our church for spiritual care? I’m not just talking about the World Wide Web here, but about actually speaking with a committed Christian witness? But wait, there’s more! What if during the conversation an invitation was given to connect people with believer’s right around the corner? To study with them, fellowship together and learn about Jesus! The interest info is then passed along and a local church reaches out to embrace the seeker.

There is such a place - It’s called AIM – Adventist Information Ministry, the North American Division Contact Center for Evangelism. AIM is being used by all our Media Ministries as an 800 number follow-up option during broadcasts. AIM is used by evangelistic outreach endeavors such as NY13; endeavors hosted by local churches in Big City collaboration programs. AIM is available to you as a powerful, personalized follow-up partner.

Let’s get local - AIM is a portal of contact utilized by local churches for their community events. AIM can support your Outreach. Are you hosting a cooking demo? Offering money management classes? Revelation Seminars? (We currently assist a church diaper program!) Don’t miss a call.

AIM is available to you as a powerful, personalized follow-up partner.

Pick an 800 number.
Give AIM all the details
Publish that 800 number via print, TV, radio, billboard, bus plaques, blimp or ???

AIM answers the calls and provides:

- Prayer Ministry
- Spiritual Journey Chaplain Care
- Information / Registration
- Sign up for Bible Study
- All services in Spanish

You receive from AIM:

- Frequent reports and feedback
- The callers contact information
  - Great for invitations to future outreach events!
- Registered attendee details
- Verified Bible Study Interests
AIM is located on the campus of Andrews University and employs 70+ Seventh-day Adventist students and seminarians. Young people eager to share their faith and blessed to be working for God on the front lines of service. We answer live calls from 8 am to midnight. *Phone lines are open 24 hours a day, 7 days a week, 365 days a year!*

AIM is excited to be a part of the future of evangelism. At the ministerial conference in Austin next summer, the NAD will be rolling out an incredible tool for sending churches contact information of interests gleaned through AIM in *virtually real time!* (No more phone tag). This evangelistic effort will be called “People Connect” and it will be delivered through eAdventist. Watch for it!

*Twyla Wall is director of Adventist Information Ministry*
Preventing and Detecting Fraud at Your Church

by Chris Garrity

Every day, church leaders entrust individuals with cash, checks and other assets. While the majority of these individuals are honest, under the right circumstances even the most loyal individual might steal.

So what can church congregations do to prevent theft, or detect it quickly after it happens?

The good news is, fraud incidents among not-for-profit/church related organizations are among the lowest across all industry types (about 11 percent). This compares to private companies at 38 percent (the highest incident rate), public (29 percent), and government (15 percent). With some care and attention, the risk of fraud and embezzlement can be greatly reduced.

However, while it is rare, fraud still exists, and the claims filed at Adventist Risk Management indicate that it exists in our church, just like any other religious institution.

What is Fraud?

Fraud is any intentional act or omission designed to deceive others, resulting in the victim suffering a loss and/or the perpetrator achieving a gain. Fraud can be difficult to litigate because it can be difficult to produce evidence indicating the fraud was an intentional act, and many times the evidence is circumstantial.

Frauds are perpetrated to obtain money, property, and services, avoid payment or loss of services, or for personal or business advantage.

People caught committing fraud tend to have similar habits and behaviors. There is a triangle of elements that are present within fraud schemes:
This is important to know because you will need to design prevention and detection systems that are based on these elements.

**Pressure**

- Living beyond one's means
- Attitude of "beating the system"
- High personal debts
- Financial losses
- Greed
- Gambling (or some kind of other addiction)

**Opportunity**

- Poor or non-existent church financial controls
- Employees who are not aware of these controls
- Lack of consequences for those who have committed fraud in the past

**Rationalization**

- "I am just borrowing"
- "No one is getting hurt"
- "Protecting the church" (financial statement fraud)
- It's for a good purpose – "I am lying to the church/school board to help save the church"
- Buy more time for the organization to quietly fix business problems
- Keep from triggering loan covenants or to renew loan refinancing
- Preserving their status in the organization
Recent articles and studies have found the churches that have experienced fraud had little to no accounting controls, and that most financial procedures were based on interpersonal trust. Studies indicate that the best approach to combating fraud, from a cost vs. benefit perspective, is to focus on fraud prevention.

While you might think offering collection is the main point of concern when it comes to fraud, it's important to remember this is hardly the only time money comes into the church. Substantial amounts can come through special event fees (banquets, conferences, etc.), sales (food, books, etc.) and fundraising events. Tithes and offerings that are not turned in during church services may be given to the treasurer directly. It's important to have a plan in place for every day of the week, not just Sabbath.

It's also important to monitor outflow of assets. Issues like check tampering, fake vendors, disbursements for personal expenses, dishonest expense reports and payroll scams (ghost employees) make up a high percentage of fraudulent acts.

**Perform a Risk Assessment**

Individual church leaders should make an assessment of the risk of fraud for their organization. For instance, each church should consider their vulnerability to having cash skimmed before a complete record of the income is made. Other areas of risk include inappropriate disbursements, falsified records and any other action that could defraud the church. An inappropriate disbursement could include anything done for the personal benefit of the treasurer or check writer. Taking an unauthorized loan for any reason, even if the intent is to repay, is fraudulent. After assessing the risk, it is appropriate to consider policies or procedures that can be taken to decrease vulnerability.

**Internal Controls**

A control is any action taken by someone (treasury staff, pastor, organizational administration) to increase the likelihood that the established goals and objectives of the (church, organization) will be achieved.

**Implementing Internal Controls**

Consider adding the following controls at your church. The practicality of each one will vary, depending on the size of your church, maturity of finance operations, risk assessments and other unique considerations. Internal controls include both general and specific controls.

**Tone at the Top**

One general control is the environment and the tone at the top, which has proven to be critical to fraud prevention. Leadership should lead by example to foster a culture of ethics and compliance with established policies and procedures.

_Norms may arise within an organization that gives implicit permission for unethical misconduct. A cheating culture exists when enough people are breaking the rules that there is a perception that "everybody" is corrupt and there is no clear imperative for ethical behavior. In extreme instances, there may be the belief that one cannot be competitive by following formal rules and that cheating is the key to success._

- Journal of Forensic Accounting

So what is the tone among the leadership in your local organization? Is there an explicitly stated value placed on integrity? Are the controls, policies, and procedures carefully documented, communicated and followed by leadership consistently? Do the pastor and other church leaders have to follow the same rules, or are they exempt?

**Creating a Code of Conduct Policy**

Whether you call it a code of conduct, code of ethics, anti-fraud policy, or some other name, it is imperative for
conducting the affairs of the church. The Seventh-day Adventist Church Manual should be consulted when drafting such a policy. It contains important guidance considering general worker behavior while conducting church business: conflicts of interest, confidentiality, fraud, and willful misrepresentation. Here is an example of an anti-fraud policy that should be part of an overall code of conduct:

The local church management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for indication of irregularity. Any irregularity that is detected or suspected must be reported to the appropriate parties, both internal and external.

Establishing Regular Management Reviews
This is a process conducted by the local church governance and leadership in reviewing organizational controls, processes, accounts, or transactions. Leadership must check for adherence to local church and denominational policies and expectations.

Choosing an Oversight Committee
A sound governance structure of a local church includes a finance and/or audit committee, which oversees ongoing financial operations. The goals and objectives of such an oversight committee vary, but should include:

- Risk identification and remediation,
- Review of results of the local church and school audits
- Development and review with management of adequate internal controls

Providing Anti-Fraud Training
Key local church treasury personnel should be required to engage in anti-fraud training on a regular basis. The anti-fraud training curriculum should include:

- A review of current fraud schemes in the local church environment
- Anti-fraud tools and techniques to combat it
- Methods for conducting fraud risk assessments and remediation

Carefully Screening Personnel
Do a background check before appointing or hiring an individual. This should apply for anyone in a position of responsibility, whether teaching children’s Sabbath school or handling your church’s finances.

Enforcing Job Rotation and Mandatory Vacations
Local church personnel who work in treasury-related positions should be rotated on a regular basis and required to take a vacation. No one should stay in his or her role indefinitely, and choosing multiple, unrelated people will make it more difficult to perpetrate a fraud scheme.

Budgets
The use of budgets is an important general control – these allow the comparison of expected income and expenses to actual amounts. The church or school board should properly approve the budget, prior to the beginning of the fiscal period.
Financial Reporting
Another general control is detailed and transparent financial reporting (including comparisons to the budgeted amounts and prior months or years), to finance committees and/or the governing body. This provides opportunity for others to evaluate whether the amounts are appropriate from their perspective.

Align Controls With Risks
To prevent fraud, an organization should align controls with specific risks. For example, a key risk is that significant transactions are cash-based. Because cash can disappear easily and be spent without leaving a trail, physical currency can be highly tempting to those handling it. It’s important to have cash-handling controls in place to reduce this risk to an acceptable level.

Types of Specific Cash Controls:
- Dual custody
- Segmentation of duties
- Authorization (finance committee investment authorizations)
- Approval (dual signatures on checks),
- Physical controls (locked access), independent checks
- Robust documentation, not just supporting transactions, but also documenting policies and procedures

Watching for Red Flags
According to a recent survey, common characteristics of a fraud perpetrator include:[2]
- Behavioral changes
- Personality changes (often due to pressure, resulting in moodiness)
- Lifestyle changes (lavish, luxurious living)
- Never taking a vacation
- Likeable and generous
- Trusted employee
- Deceptive habits/good liars

Performing Regular Local Church and School Audits
As an additional control, the denomination requires local conferences to appoint a competent individual to audit the church and school financial records on a biannual basis. The audits of the local church and school are exceptionally important as the local church is a significant source of denominational funds, and it is at the point of origin that reasonable measures of control and supervision must be exercised. In addition, these local church and school audits provide independent oversight of a process that may inherently involve limited segregation of duties.

Preventing Online Fraud
Of course, no article about fraud would be complete without a few words of advice regarding online protection. While you may have measures in place for your leaders and employees when it comes to handling cash and checks, the
Internet is an increasing risk. It’s important to educate yourself and your employees about online information leaks, unsecured data and unsafe transactions.

**Use Secure Websites**

Always verify that online purchases are made through a secure online vendor – you can tell whether a site is secure when the URL is “https,” not just “http.” Unsecured transactions can be accessed by anyone.

**Beware Phishing and Fake Emails**

Advise your employees and staff against providing sensitive information via emails or on suspicious websites. Scams can sometimes appear legitimate on the surface, and opening an infected email can give malicious individuals access to sensitive data. Most legitimate requests will never ask for passwords, logins or private data.

**Shred Everything**

Increasingly, identity thieves can gather enough personal information from bank statements, employment applications, student records and other mail to open new lines of credit, take out loans or obtain access to bank accounts. Make sure every piece of sensitive paper is shredded before it goes in the trash.

As you work to implement sound fraud prevention and detection entity and activity controls in your local church, may God continue to bless you as you work in His vineyard.


How to Predict Divorce (Hint: It Involves the Wedding Cake)

As a pastor, I can predict the likelihood of divorce based on how the wedding cake is exchanged.

As a pastor who regularly performs weddings, I can tell that some couples are more likely to divorce than others.

It’s not most evident in pre-marital counseling or private comments made before the service. I can’t see it as the vows are said or rings exchanged. It’s not even in the kiss.

As a pastor, I can predict the likelihood of divorce based on how the wedding cake is exchanged.

I’ve been performing wedding ceremonies since I was 18. One of the first ceremonies I performed was pretty routine. Everything went without a hitch until it came time for the cake exchange.

What began as a playful moment turned ugly. He pushed it into her face; she pushed it harder into his; and he forced her to the ground. The crowd laughed; I was shocked; and a few weeks later they were divorced.

So began my interest in watching how the traditional exchange of wedding cake is played out. (See: The Number One Cause of Divorce)

The wedding cake moment gives a glimpse into the relationship in a way that few other events can.

The couple is nervous because of the occasion and crowd—nerves often exploit the worst of us.

The cake comes at the end of a long experience, so any pretending that has been taking place is less likely to occur as time goes on.

The moment requires the couple to do something that is not a normal activity.

All of these circumstances create a unique moment to answer one question: Which is more important, the relationship or one spouse’s reputation?

While most cake exchanges are cute, playful, gentle and respectful, some of them get ugly.

Here are the signs of a marriage in trouble based on the cake exchange:

1. Force

Gentleness is a trait of a healthy marriage. Specifically, men need to be gentle with their wives.

Our strength is to be used for the wellbeing of our spouses, not to their detriment.

When someone uses an extreme amount of force when they are happy and in public, it makes me wonder what they are willing to do when they are angry and in private.
Kevin A. Thompson is Lead Pastor of Community Bible Church, a multi-site church in Fort Smith, AR. He currently writes a daily blog focusing on leadership, marriage, and parenting (specifically parenting a child with special needs). Along with his wife, Kevin is co-owner of JThompsonMMC, a full service media and marketing company based in Fort Smith. He is a graduate of Beeson Divinity School of Samford University and Oklahoma Baptist University.

More from Kevin A. Thompson or visit Kevin A. at http://www.kevinathompson.com/
5 Reasons a Pastor's Sabbatical Blesses Everyone

Consider the fruit a sabbatical might bring into your future ministry.

The word “sabbatical” has different meanings, depending on the context in which it is used. It has one meaning in the academic community, another meaning in its biblical usage, and still another in many secular settings.

For the purpose of this blog, I will define sabbatical in simple terms: time off for rest and/or study. The time can be a few days, a few weeks or—on rare occasions—a few months. The church gives the pastor paid leave for rest, rejuvenation and deeper study. I would love to see churches of all sizes provide this benefit for their pastor, even if it’s only for a few days.

Reasons pastors need a break

Having the opportunity to work with numerous lay leaders and pastors, I have a pretty good view of both perspectives. And I am convinced that more lay leaders need to insist their pastors take regular breaks—beyond vacations. Allow me to provide five reasons for my rationale.

1. A pastor has emotional highs and lows that are quite unlike most other vocations. In the course of a day, a pastor can deal with death, deep spiritual issues, great encouragement, petty criticisms, tragedies, illnesses and celebrations of birth. The emotional roller coaster is draining. Your pastor needs a break; many times, it needs to be a break free of the multiple distractions confronting every pastor.

2. A pastor is on call 24/7. Most pastors don’t have an “off” switch. They go to sleep with the knowledge they could be awakened by a phone call at any time of the day or night. Thanks to ubiquitous cell phones and Internet communications, vacations are rarely uninterrupted. Since the pastorate can be an exhausting vocation, a sabbatical can be a welcome time to slow down.

3. Pastors need a time of uninterrupted study. It doesn’t usually happen in the study at church or home. There is always the crisis or need of the moment. Church members expect sermons that reflect much prayer and study. The pastor’s schedule often works against that ideal. The sabbatical can offer much needed, and uninterrupted, study time.

4. Pastors who have sabbaticals have longer tenure at churches. Though my information is anecdotal, I have observed this trend. And while I cannot prove a cause-and-effect relationship, I feel confident that pastors who have sabbaticals are much more likely to stay at a church because they are less likely to experience burnout.

5. Pastors who have sabbaticals view such time off as an affirmation from their churches. I have heard from many pastors who share with me this kind of sentiment: “I know my church loves me because they give me a sabbatical.” Pastors need affirmation. Sabbaticals can accomplish that goal.
The reality

I estimate that only about 5 percent of churches offer sabbaticals. Yet, for those churches who do, in almost every case that I am familiar with, the relationship between pastor and congregation is quite healthy. I think at least one of the reasons is the sabbatical.

What is your view of sabbaticals for pastors? What advantages can you see to this practice? What disadvantages? What would you add to my five reasons?

Finally, for those pastors reading this, what would a sabbatical mean for your ministry? Have you ever thought of discussing it with your congregation’s leaders? What reasons would you give them for considering one? Once you have composed your list, set a time to review it with your deacons, elders or church council.

Print Version

Thom S. Rainer is the president and CEO of LifeWay Christian Resources (LifeWay.com). Among his greatest joys are his family: his wife Nellie Jo; three sons, Sam, Art, and Jess; and six grandchildren. He was founding dean of the Billy Graham School of Missions, Evangelism, and Church Growth at The Southern Baptist Theological Seminary. His many books include Surprising Insights from the Unchurched, The Unexpected Journey, and Breakout Churches.

More from Thom Rainer or visit Thom at http://www.thomrainer.com
A federal court derails an atheist group’s attempt to cancel the tax benefit for pastors.

Posted November 13, 2014

By Ansel Oliver, ANN

A U.S. federal court has confirmed that clergy can continue to claim the tax benefit for housing allowance, upholding a Seventh-day Adventist Church-backed appeal against a lower court ruling that would have ended the so-called parsonage allowance.

The Seventh Circuit Court of Appeals, located in Chicago, handed down its decision saying the plaintiffs—the Freedom From Religion Foundation—lacked standing to challenge the exemption, meaning that the group had not suffered damage personally.

The Seventh-day Adventist Church had joined an amicus brief—or “friend of the court” brief—for the case in April along with more than 30 other denominations and religious organizations.

The ruling stops what could have been hundreds of millions of dollars of tax increases on clergy and other individuals with tax-exempt status for housing.

The November 13 decision was the latest step that began with a 2011 suit by Freedom From Religion Foundation, an atheist and agnostic group based in the state of Wisconsin.

Freedom From Religion had originally sued the top leaders of the U.S. Treasury and Internal Revenue Service over the exemption, which was passed by Congress in 1954. Section 107 of the Internal Revenue Code permits a “minister of the gospel” to designate some compensation as a housing allowance and exempt it from income tax.

A decision last year from a lower court said the parsonage exemption violated the Establishment Clause of the First Amendment, which prohibits Congress from making a law “respecting an establishment of religion.”

Adventist Church associate general counsel Todd McFarland said he was pleased with the November 13 decision.

“The Adventist Church has a long history of a commitment to separation of church and state; however, granting pastors this longstanding tax benefit does not violate the Establishment Clause,” McFarland said. “The government grants tax breaks for all kinds of people and businesses.”

Other exemptions, McFarland said, include teachers and professors working for educational institutions, military personnel, employee lodging for the convenience of the employer, as well as certain taxpayers living abroad.

Many religious organizations have long depended on the tax benefit for the compensation package paid to their clergy in the U.S.

Ivan Williams, ministerial department director for the Adventist Church’s North American Division, said that Adventist pastors can make a decent living wage on a "base pay" basis, but depending on where they live, their cost of living adjustments are usually drastically behind and not commensurate. The parsonage exclusion gives them the ability to exempt their housing expenses from their taxable income.
Williams said the after-tax benefit to Adventist ministers is estimated at 5 to 10 percent of their total compensation package.

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