You Are Special to God

After capturing 5,000 snowflakes and finding no two identical, Wilson Bentley wanted the world to know just how unique snowflakes were. He wrote over 60 articles and books and was eventually dubbed the snowflake man.

When he died in 1931, Bentley was the world's snowflake expert. What he discovered was the intricate details of a Creator who cared. What does a snowflake say about God and His intimacy for us?

We are also told there are no fingerprints alike. Could this be our personal address or uniqueness to heaven? I have a friend who works for the...
Hubble Space Telescope who shared with me, scientists are now admitting the great possibility that space is endless. This simply means space has no boundaries and no end point. Wow! How big is God, and why is He so concerned with us on planet earth? Why is He so concerned about us individually?

The Bible says in Galatians 4:4, 5 when the set time had fully come, God sent his Son, born of a woman, born under the law, to redeem those under the law, that we might receive adoption to sonship. We are special because God showed us how much He loved us by sending His only Son to planet earth. During this season where we here Christian Christmas music played in public places, may each of you remember how special you are to God.

Finally, to the ministerial director’s team across the North American Division, the Lord has truly been good to us. As we reflect on our proceedings this year, we can only say, to God be the glory. During this season of Christmas, we simply want to say thank you for being a part of the team. Thank you for your feedback, support, and participation in our work together for pastors.

Blessings,

The NAD Ministerial Leadership Team

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INFORMATION FOR YOUR PASTORS

Federal Judge Rules Clergy Tax-Free Housing Allowance Not Constitutional

Same jurist issued 2010 ruling against National Day of Prayer, was overturned

Posted November 24, 2013  
BY SARAH PULLIAM BAILEY, Religion News Service

A federal judge in Madison, Wisconsin, has ruled that clergy’s exemption from paying taxes on housing is not constitutional, an exemption currently applied to an estimated 44,000 ministers, priests, rabbis, imams and others. If the ruling stands, some clergy members could experience an estimated 5 to 10 percent cut in take-home pay.

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Review by Marshall Goldsmith

Twenty-five years after the first edition was published, The Leadership Challenge by Jim Kouzes and Barry Posner is still my choice for the best research-based book ever written in the field of leadership. It is a classic, and I recommend it to all of my clients.

The Leadership Challenge is written for real leaders, who today face some of the toughest organizational challenges we’ve ever encountered. And, it provides practical, real-world advice based on Jim’s and Barry’s extensive global research that is indispensable for leaders at all levels.

This book
- Features over 100 all-new case studies and examples, which show The Five Practices of Exemplary Leadership in action around the world
- Focuses on the toughest organizational challenges leaders face today
- Addresses changes in how people work and what people want from their work

A Point to Make

"Spiritual Growth protects us
U.S. District Court's Judge Barbara Crabb ruled Nov. 22, 2013, in favor of the Freedom From Religion Foundation, saying the exemption violates the establishment clause because it "provides a benefit to religious persons and no one else, even though doing so is not necessary to alleviate a special burden on religious exercise."

The case decided in the U.S. District Court for the Western District of Wisconsin will likely be appealed to the 7th Circuit, which could reverse the decision. If the 7th Circuit lets the ruling stand, it then could become precedent for courts in Wisconsin, Illinois and Indiana. Earlier this month, the 7th Circuit barred the enforcement of the contraceptive mandate, a church-state issue being considered by the Supreme Court.

If the court decision stands, it could have a significant impact on clergy income. Clergy, who make an average of about $50,000 per year, have access to some additional income through tax-free housing.

Read more.

NEW DUKE DIVINITY SCHOOL CLERGY HEALTH INITIATIVE FINDINGS

Clergy More Likely to Suffer from Depression, Anxiety

The demands placed on clergy by themselves and others put pastors at far greater risk for depression than individuals with other occupations, a new study by the Clergy Health Initiative at Duke Divinity School has found.

The study, published this week in the Journal of Primary Prevention, compared the mental health of 95 percent of the United Methodist clergy in North Carolina (1,726 pastors) to a representative sample of Americans and identified key factors that predict depression and anxiety. Clergy participants were predominantly male (75 percent) and white (91 percent); the mean age was 52 years old.

The study, conducted in 2008, found the depression rate among clergy to be 8.7 percent when responses were limited to telephone interviews that closely approximated the conditions of a national survey (the 2005-06 National Health and Nutrition Examination Survey). However, among clergy taking the survey via web or paper, the rate of depression was even higher: 11.1 percent-double the then national rate of

from false doctrine and helps us toward maturity and Christ-likeness.”

Miroslav Pujic

Calendar

January 12-15
NAD Ministries Convention
Monterey, CA
For More Info

January 24 - February 2
NAD Health Summit
Orlando, FL
For More Info

February 19-23
Just Claim It 4
Miami, FL
For More Info

February 23-26
Asian Pacific Islanders Pastors Convention
Ontario, CA
The Duke Clergy Health Initiative is a $12 million, seven-year program intended to improve the health and well-being of United Methodist clergy in North Carolina.

Watch the Video here.
Federal Judge Rules Clergy Tax-Free Housing Allowance Not Constitutional

The Adventist Review shares the following world news from Religion News Service as a service to readers. Opinions expressed in these reports do not necessarily reflect the opinions of the Review or the Seventh-day Adventist Church. -- Editors

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A clergy member who receives a salary of $50,000 receives another a third of income from a housing allowance, the person could spend $16,000 tax-free on housing, essentially earning $66,000. The cut in taxes ($4,000 in this case), would mean an 8 percent cut in salary.

The Hosana-Tabor v EEOC case decided last year that a teacher could be considered a “minister,” so people using the exemption could extend beyond those who people traditionally consider to be clergy.

The exemption is worth about $700 million per year to the U.S. government, according to the Congressional Joint Committee on Taxation’s Estimate of Federal Tax Expenditure.

Judge Crabb ruled that the law provides that the gross income of a “minister of the gospel” does not include:

“the rental allowance paid to him as part of his compensation, to the extent used by him to rent or provide a home and to the extent such allowance does not exceed the fair rental value of the home, including furnishings and appurtenances such as a garage, plus the cost of utilities.”

Peter J. Reilly, a contributor to Forbes magazine’s website, writes (http://onforb.es/1duaIs4) that the “stunning decision” applies to an exclusion that goes back to 1921.

“I’m not sure what Congress could do in this instance,” he said. “There is strong clergy influence on both sides of the
aisle though, so there is a good chance that Congress will at least try to make it look like it has done something.

The housing allowances of pastors in Wisconsin remain currently unaffected as the judge has stayed the ruling until the appeals are exhausted.

“The idea goes back to the traditional way churches paid clergy when many churches owned parsonages,” said Tobin Grant, a political science professor at Southern Illinois University. “Over time, fewer churches owned parsonages and instead gave clergy housing allowances, which were also treated as tax-free. The difference, however, was that these were regular salaries that now had an exclusion. Part could be tax-free, part couldn’t. So, why not give a pastor a huge housing allowance, which is tax free?”

The ruling addresses the housing allowance while parsonages are still exempt. The law’s tax exemption has been contested since a decade-old dispute between the IRS and the Rev. Rick Warren, a megachurch pastor in California.

In 2002, the IRS attempted to charge Warren back taxes after he claimed a housing allowance of more than $70,000, a federal court case he eventually won but led to Congress clarifying the rules for housing allowance. The allowance is limited to one house, either the fair market rental value of the house or the money actually spent on housing.

“May we say hallelujah! This decision agrees with us that Congress may not reward ministers for fighting a ‘godless and anti-religious’ movement by letting them pay less income tax. The rest of us should not pay more because clergy pay less,” said the co-presidents of the Freedom From Religion Foundation, Annie Laurie Gaylor and Dan Barker.


“The clergy housing allowance isn’t a government establishment of religion, but just the reverse,” said Russell Moore, president of ERLC. “The allowance is neutral to all religions. Without it, clergy in small congregations of all sorts would be penalized and harmed.”

Earlier this year, the federal government offered the Freedom From Religion Foundation a tax break they didn’t want. Atheists are challenging non-profit tax-exempt statuses in a Kentucky court.

Judge Crabb, who decided the housing allowance case, also ruled in 2010 that the National Day of Prayer was unconstitutional. That ruling was later struck down on appeal when a three-judge panel of the Chicago-based 7th U.S. Circuit Court of Appeals unanimously ruled that the Freedom From Religion Foundation – also the plaintiff in the 2010 case – lacked legal standing to file suit over the matter.

-- with additional reporting by Adventist Review staff
The demands placed on clergy by themselves and others put pastors at far greater risk for depression than individuals with other occupations, a new study by the Clergy Health Initiative at Duke Divinity School has found.

The study, published this week in the Journal of Primary Prevention, compared the mental health of 95 percent of the United Methodist clergy in North Carolina (1,726 pastors) to a representative sample of Americans and identified key factors that predict depression and anxiety. Clergy participants were predominantly male (75 percent) and white (91 percent); the mean age was 52 years old.

The study, conducted in 2008, found the depression rate among clergy to be 8.7 percent when responses were limited to telephone interviews that closely approximated the conditions of a national survey (the 2005-06 National Health and Nutrition Examination Survey). However, among clergy taking the survey via web or paper, the rate of depression was even higher: 11.1 percent—double the then national rate of 5.5 percent.

Anxiety rates among clergy were 13.5 percent (no comparable U.S. rate was available). More than 7 percent of clergy simultaneously experienced depression and anxiety.

A number of factors were found to be powerful predictors of depression and anxiety, most notably job stress. Clergy engage in many stressful activities, including grief counseling, navigating the competing demands of congregants, and delivering a weekly sermon that opens them up to criticism. The strain of these roles is further amplified by having to switch rapidly between them, which other studies have shown to exacerbate stressful experiences.

Furthermore, the study found that pastors’ sense of guilt about not doing enough at work was a top predictor of depression, and that doubt of their call to ministry was a top predictor of anxiety. Pastors with less social support —those who reported feeling socially isolated—were at higher risk for depression.

By contrast, pastors reporting greater satisfaction with their ministry were half as likely to qualify for depression or anxiety.

“Pastors may have created a life for themselves that is so strongly intertwined with their ministry, that their emotional health is dependent on the state of their ministry,” said Rae Jean Proeschold-Bell, the Clergy Health Initiative’s research director, and assistant research professor at the Duke Global Health Institute. “So it’s possible that when pastors feel their ministry is going well, they experience positive emotions potent enough to buffer them from mental distress. Of course, the converse is also true.”

The rates reflected in this survey represent the percentage of individuals who reported symptoms of depression and anxiety over the previous two weeks only. It is probable that a far higher percentage of clergy experience depression or anxiety at some point during a lifetime spent in ministry, Proeschold-Bell said.

“It’s common for public health professionals to ask pastors to offer health programming to their congregants,” said Proeschold-Bell. “These findings tell us that we need to reverse course and consider how to attend to the mental health of pastors themselves.”

While pastors can proactively take steps to bolster their mental health—by taking vacation and Sabbath time,
fostering friendships outside the church, and seeking counseling—there are many ways for others to support these efforts, too, Proeschold-Bell said.

Seminaries can train their students to anticipate competing demands on their time and negotiate conflict. Denominational officials can praise clergy for their efforts, particularly when those pastors are serving churches roiled in conflict. And congregants can support their pastors by volunteering for tasks and following through on commitments, letting pastors know when they are moved by their work, and making it possible for pastors to take time away from the church.

The research is part of a longitudinal study conducted in 2008, 2010 and 2012; it is scheduled to continue in 2014 and 2016. The 2010 data yielded no significant changes to depression and anxiety rates found in the 2008 data. The data from 2012 is still being studied. Additional information about the Clergy Health Initiative and its research is available online at www.clergyhealthinitiative.org.

The initiative is funded by The Duke Endowment, a private foundation based in Charlotte, N.C., that strengthens communities in North Carolina and South Carolina by nurturing children, promoting health, educating minds and enriching spirits. Since its founding in 1924, it has distributed more than $3 billion in grants. The Endowment shares a name with Duke University and Duke Energy, but all are separate organizations.