

What Makes Church?

Rise & Shine, February 23rd

1 Corinthians 12:1-6

Now concerning spiritual gifts, brothers, I do not want you to be uninformed. You know that when you were pagans you were led astray to mute idols, however you were led. Therefore I want you to understand that no one speaking in the Spirit of God ever says "Jesus is accursed!" and no one can say "Jesus is Lord" except in the Holy Spirit. Now there are varieties of gifts, but the same Spirit; and there are varieties of service, but the same Lord; and there are varieties of activities, but it is the same God who empowers them all in everyone.

Questions:

1. What characteristics of a "church" are most important to you?
 2. Other than Redeemer, are there other organizations that function as "church" in your life?
 3. What characteristics of a church as defined by the IRS are most important to you?
 4. Where do you see the dangers and the benefits of churches being more involved in politics?
-

In the News

Tax-Exempt Organizations Recognized as Churches by IRS

For years, the Billy Graham Evangelistic Association operated as a tax-exempt religious organization, with no obligation to pay taxes on its corporate income. Based in Charlotte, North Carolina, its mission is to celebrate the ministry of Billy Graham and share the gospel. But in 2016, the organization asked the IRS to recognize it as a church, even though it does not have a congregation. The IRS granted this request.

According to the IRS, a church is a public charity, not a private foundation. It has certain characteristics generally attributed to churches such as:

- recognized creed and form of worship
- a definite and distinct ecclesiastical government
- established places of worship

- regular congregations, regular religious services, and Sunday schools for the religious instruction of the young.

While many large tax-exempt religious organizations include elements of these church characteristics, they generally operate as "parachurch" groups, enhancing but not replacing the work of churches.

According to *The Conversation*, requests to reclassify with the IRS as a church are being made by Focus on the Family, a radio and publishing ministry; the Navigators, a college ministry group; and Gideons International, an association that leaves Bibles in hotel rooms. Although the Gideons claim on their website that they are neither a denomination nor a church, they claim to be a church for tax purposes.

The reason that a tax-exempt religious group would want the IRS to treat it as a church is that the rules governing churches are less strict. For example, having church status allows organizations to keep their donor lists private. They can also shield the salaries of their employees, including those that are the highest paid. Churches, synagogues, mosques and other houses of worship are free from the obligation to file forms that the IRS makes all other tax-exempt organizations submit.

Leaders of these tax-exempt religious groups tell *The Washington Post* that they are changing their status to avoid administrative costs and governmental requirements. A spokesman for the Billy Graham Evangelistic Association referenced the 2016 statement that explained why the ministry changed its status: It said that the ministry operates with churches and that it feels better protected from government interference when it is characterized as a church.

This new status with the IRS could also allow them extra religious-freedom protections in potential lawsuits over lesbian, gay, bisexual and transgender (LGBT) rights. Gary Cantwell, a spokesman for the Navigators, said that the ministry made the decision about 15 years ago to file as a church. "We are a part of the broader church, theologically," he said. He believes the status provides the ministry with protections regarding the beliefs of its employees and the use of its facilities. For example, the ministry owns a property in Colorado that people have used for weddings, and the Navigators would not be willing to host a ceremony for a same-sex couple. Financially, the Navigators group is a top-20 evangelical organization, with an income of

nearly \$138 million, according to the Evangelical Council for Financial Accountability.

Concerns about government interference have led some to push for churches to have more freedom to act in the political sphere. Since 1954, a provision of the tax code called the Johnson Amendment has prohibited churches and other nonprofit groups from participating and intervening "in any political campaign on behalf of (or in opposition to) any candidate for public office." But in 2017, President Trump signed an executive order that he claimed would effectively end the Johnson Amendment for churches, after saying that he wanted to "get rid of and totally destroy the Johnson Amendment and allow our representatives of faith to speak freely and without fear of retribution." It is unclear if this will do more than temporarily change IRS enforcement policies, since only Congress can repeal a law such as this amendment to the tax code.

Critics of the switch from tax-exempt religious group to church say that the move deprives the public of important information about how these religious organizations are operating. "Transparency and accountability send an important message to the world," said Warren Cole Smith of MinistryWatch, a group that monitors evangelical institutions, "which is why this trend is so potentially destructive."

Paul Batura, vice president of communications for Focus on the Family, told *The Christian Post* that the main reason for the reclassification was to protect the identities of donors and "to protect our constituents' privacy" so that they do not become the object of retribution by those of different opinions. "If some of our critics object, they should take it up with Congress," he said. "In a hostile environment, we're going to do everything we can do within the parameters of the law to ensure our freedom to continue to proclaim the Gospel of Jesus Christ, protect and defend the sanctity of life, help couples with their marriages, help parents raise their children, and find forever homes for orphaned children."

Hebrews 10:23-25

Let us hold fast to the confession of our hope without wavering, for he who has promised is faithful. And let us consider how to provoke one another to love and good deeds, not neglecting to meet together, as is the habit of some, but encouraging one another, and all the more as you see the Day approaching.

Ephesians 2:19-22

So then you are no longer strangers and aliens, but you are fellow citizens with the saints and members of the household of God, built on the foundation of the apostles and prophets, Christ Jesus himself being the cornerstone, in whom the whole structure, being joined together, grows into a holy temple in the Lord. In him you also are being built together into a dwelling place for God by the Spirit.

Prayer for the Church (BCP p.816)

Gracious Father, we pray for thy holy Catholic Church. Fill it with all truth, in all truth with all peace. Where it is corrupt, purify it; where it is in error, direct it; where in anything it is amiss, reform it. Where it is right, strengthen it; where it is in want, provide for it; where it is divided, reunite it; for the sake of Jesus Christ your Son our Savior. *Amen.*