

ARE YOU A MINISTER...ACCORDING TO THE IRS

Paul's charge to Timothy on the ministry: "Be an example to all believers in what you teach, in the way you live, in your love, your faith, and your purity." I Tim 4:12 (New Living Translation)

"Obey the government, for God is the one who put it there...So those who refuse to obey the laws of the land are refusing to obey God, and punishment will follow...The authorities are sent by God to help you. But if you are doing something wrong, of course you should be afraid, for you will be punished. The authorities are established for that very purpose, to punish those who do wrong. So you must obey the government for two reasons: to keep from being punished and to keep a clear conscience. Pay your taxes, too, for these same reasons." Romans 13:1-6 (New Living Translation)

The Internal Revenue Code does not specifically define what a minister is, but it does describe what a minister generally does. Consequently, a minister should attempt to comply with the following guidelines and job descriptions to maintain the privileged status they presently enjoy in our society.

- I. DENOMINATIONAL MINISTERS MUST MEET THE FOLLOWING 5 QUALITIES (a through e):
- a. Be Licensed, Commissioned, or Ordained by the Denomination or accept a transfer of a former license, commission, or ordination (Preferably Ordained), or the parent organization or denomination accepts the License, Ordination, and/or Commissioning from the local church that preferably has a established history of conveying "official" ministerial status.
 - b. Administer the following Sacraments on a regular basis:
 - 1. Baptism
 - 2. Weddings
 - 3. Funerals
 - 4. *Communion
 - 5. *Teaching
 - 6. *Spiritual Guidance and Counseling
 - 7. Baby Dedication
 - 8. *Conduct Worship (regularly...ie. Weekly or least monthly and this must not be merely incidental to job or job description)
 - 9. *Administer Church Affairs
- * denotes that these sacraments must be regularly conducted.
- c. Manage in Local Church (perhaps para-church organization of the denomination) or in the parent denomination

- d. Must be considered a religious leader by the church affiliate and/or parent denomination.
- e. Conduct Worship (as stated in I. b. 8. above)

II. LOCAL INDEPENDENT NON-DENOMINATIONAL CHURCH (DOESN'T HAVE PARENT ORGANIZATION) MUST COMPLY WITH THE FOLLOWING:

- a. Be Licensed, Commissioned, or Ordained (hereinafter LCO) by the church and the church must have the ability to confer such status in their bylaws, constitution, or the like.
- b. The church must have an established history of LCO
- c. Ministers who are LCO by the church should have a change in their job description and duties.

III. MINISTERS OF NOT-FOR-PROFIT-(NON-CHURCH) ORGANIZATIONS

- a. Should amend or designate a Minister's job description to include the following expectations:
 - 1. Weekly and/or at least monthly worship services..these worship services must not merely be incidental.
 - 2. Weekly and/or at least monthly religious instruction.
 - 3. Religious counseling with supporters and/or employees and/or others.
 - 4. You must be authorized to do and then must administer sacraments (as stated in I. b. above) to employees and supporters as desired...on a somewhat regular basis.
 - 5. Liaison with area churches and/or national churches.
 - 6. Conduct employee and staff devotions on a frequent regular basis.
 - 7. No undue amount of time involved in other activities not directly related to the ministry while receiving compensation for performing ministerial duties.
 - 8. Represent Ministry at ministerial alliance meetings, conferences or the like.
 - 9. You must be legitimately LCO