



IRS Will Not Assess Tax Penalties (For Now) Against Smaller Churches and Ministries for Certain Noncompliant Healthcare Reimbursements. The IRS now says it will waive the \$100-a-day-per-employee excise tax for all of 2014 and the first six months of 2015 (IRS Notice 2015-17). This relief from Affordable Care Act penalties applies to churches with fewer than 50 full-time equivalent employees. The penalties will now begin on July 1, 2015. On June 14, 2014, ECFA president Dan Busby wrote the IRS and asked for penalty relief along the lines of what has now been granted. [Click here to read news release.](#)

ECFA has revised its free eBook to recognize the impact of the temporary reprieve on penalties. A number of FAQs have been added to the eBook to assist churches in understanding the complex issues related to the reimbursement of medical expenses. [Click here to download.](#)

Free Self-Less Leader eBook. What makes a truly good leader? There are certainly a number of qualities that every gifted leader must have, but one thing that is common to all great leaders throughout history is something desperately lacking in our culture today: selflessness. The seven contributors are Congresswoman Cathy McMorris Rodgers; Jo Anne Lyon, General Superintendent, The Wesleyan Church; Tim Hanifen, VP, Marine Corps Systems, The Boeing Company; Congressman Tim Walberg; R. Scott Rodin, President, Rodin Consulting Inc. and Kingdom Life Publishing Inc.; and Dan Busby, President, ECFA.

It is our collective experience that the greatest leaders we have known all have had this quality of selflessness, not as something they learned through study but as part of their character and worldview. Download this free eBook and share it with your friends and contacts: [“The Selfless Leader: Seven Influencers Share the Secret of Becoming More of a Leader by Becoming Less.”](#)

Children Do Best when raised by their mom and dad, finds the largest study so far on gay parenting. The study sample included 207,007 children, including 512 with same-sex parents. 8 of 12 psychometric measures used in the study showed children with same-sex parents experienced more distress than those of opposite-sex parents. For 4 of the measures of emotional and behavioral problems, children raised by same-sex parents were at least twice as likely to experience difficulties vs. those raised by opposite-sex parents. There have been previous studies showing either there is no difference between same-sex and opposite-sex parents, or that gay parents actually make better parents. Those studies, however, had numerous methodological issues, such as using small, non-probability samples or

measuring the well-being of the children by asking the parents. (*British Journal of Education, Society & Behavioural Science* 2/15)

Today’s College Freshmen are less likely than ever to identify as part of an organized religion and are quick to question their emotional well being. They are drinking less before arriving on campus and are more inclined to be eyeing a graduate degree than their counterparts from years prior. (*Wall Street Journal* 2/5/15)

Sharia Law Feared. 37% of Americans say they are worried about Sharia law (an Islamic legal and moral code) being applied in the U.S. Women (42%) are more likely to worry about Sharia law than men (33%). And while half of evangelicals (51%) worry about Sharia, few Catholics (34%) or those with no religious preference (21%) share their concerns. (*Baptist Press* 2/12/15)

Grandparents More Involved. With single parenting on the rise, more and more grandparents are stepping up to help their adult children raise kids, confirms Pew Research. 7.7 million U.S. children (1 in 10) were living in the same household as one of their grandparents in 2011, typically in their grandparents’ home. More grandparents than ever are raising their grandkids. The Census Bureau reports more than 2.7 million grandparents serve as primary caregivers for their grandchildren. Another 670,000 do so while enduring some measure of physical, age-related disability. Almost one-third of grandmothers living with their grandchildren are the primary caregivers. (*Huffington Post* 1/26/15)

Clean Movies Win at the Box Office. *Movieguide’s 2015 Annual Report to the Entertainment Industry* revealed the most family-friendly movies averaged more than \$56.69 million per film in 2014 in the U.S. and Canada, while the least family-friendly movies averaged just \$18.68 million. R-rated movies averaged only \$18.81 million per film. Also, 2014 movies with no sex, explicit nudity or foul language averaged much more than those with such content. (*Movieguide* 2/12/15)

Christian Wife Abuse. About 1 in 4 American women experiences violence from their partner at some point in their adult life, according to credible national surveys. Research shows Christian women stay far longer in the abusive context and withstand far more severe abuse than non-Christian women. One researcher states, “A woman is hit an average of 35 times before she calls the police, and she will leave her abuser 5 or 6 times before she leaves for good.” Psychologist Lenore Walker writes, “Women with strong religious backgrounds often are less likely to believe violence against them is wrong.” A Bureau of Justice Statistics survey concluded women who reported their abuse to

authorities were far less likely to be assaulted again than those who submitted to the abuse and did not contact the authorities. 41% of wives who did not report their abusive husbands to the police were attacked again within 6 months vs. 15% of wives who reported the abuse. (*Christianity Today* 1-2/15)

Online Religious Experiences. Recent Barna Group research finds today 87% of pastors believe it is theologically acceptable for a church to provide faith assistance or religious experiences to people through the Internet. This is up from 78% in 2000. Similarly, 86% say they think people in their area would find it acceptable for their church to provide faith assistance or religious experiences to people through the Internet, up from 10% 15 years ago. About half of pastors believe people will have all of their faith experiences online within 10 years. (*Barna Group* 2/15/15)

Are Millennials Really More Secular than previous generations? According to the Austin Institute, a Texas-based think-tank dedicated to research on family, sexuality and faith, weekly church attendance of young adults is statistically indistinguishable today from what it was in the early 1970s. In 1970–71, 28% of people ages 21–29 attended church weekly compared with 30% today. (*Focus on the Family Pulse Check* 1/26/15)

Nones & Dones. The “Nones” are those Pew Research categorizes as 1/5th of the U.S. population that have no church affiliation; it includes 1/3 of adults under age 30. The “Dones” are those who say they are, in effect, “done with the organized Church.” Group Publishing’s Thom Schultz calls the Dones a group of once-dedicated church members who have decided to stop going to church. According to a Univ. of Northern Colorado study, many of the people involved in the study have not abandoned their faith but will likely never return to church. “The Dones are fatigued with the Sunday routine of plop, pray and pay. They want to play,” Schultz said. “They want to participate. But they feel spurned at every turn.” (*Huffington Post* 1/27/15)

American Family in Crisis. Family structure has a profound impact on the lives of children. Only 17% of black teens reach age 17 in a family with both their biological parents married, compared to 54% for white teens, finds two new Family Research Council’s Marriage and Religion Research Institute reports. The overall percentage of American teens 15 to 17 who have grown up with both biological parents always married has seen a decline of 17% since 1950. For black teens it has been a 21% decrease in family belongingness vs. a 13% decrease for white teens. As a result, the likelihood of a teen facing rejection increases with each year of age. (*Christian Post* 2/14/15)

Multisite Church Stats. Leadership Network reports there are 5,000 multisite churches in the U.S. compared with 1,650 megachurches. 6 million North Americans attend a multisite church of which 66% are denominational. The average size of a church going multisite is 850, and typically 90% are successful. American multisite churches average 1,300 in weekend attendance, and 15% have 4 or more locations. The majority are within a 30-minute drive from the original campus, while 1 in 10 have an Internet campus. (*Leadership Network, Outreach Magazine* 1-2/15)

Campus Rapes. As many as 25% of women in U.S. higher educational institutions will be victims of rape or attempted rape, according to a National Institute of Justice report. According to a recent U.S. Dept. of Justice report, the rate of sexual assault among college-age females is 3 times higher than among non-college-age women. (*Baptist Press* 2/2/15)

How Many Friends Do Pastors Have? Less than what you would think suggests the founder of Xpastor, David Fletcher. 70% of pastors don’t have close friends, according to Pastor-Burnout.com. Pete Wilson of Crosse Pointe in Nashville says “Many pastors will be criticized if they have close friends. Many want their pastor to be friendly to everyone but close to no one!”

Church Compensation. One of the best ways to demonstrate your church sets fair and reasonable compensation packages for its ministers and staff is through the use of Christianity Today’s biannual *Compensation Handbook for Church Staff*. The handbook offers comparative data on 14 different church positions, providing breakdowns for a variety of scenarios, including part- and full-time positions, church size, budget, and geographical setting to help churches set appropriate plans. Our friends at Christianity Today have just launched the latest survey that makes this important resource possible. [Will you please take a few moments now to help them?](#) The National Church Compensation Survey is completely confidential, and when you finish, you’ll receive \$15 off of your next order at ChurchLawAndTaxStore.com!

Publicly Praying Alongside Non-Christians. According to a January Evangelical Leaders Survey by the National Association of Evangelicals (NAE), over half of evangelical leaders (59%) said they would publicly pray at events involving those of different religions, and 41% said it would depend. No one answered no to this survey question, “Would you accept invitations to publicly pray at events involving clergy or leaders of non-Christian religions?” [Click here](#) to read more information from the Evangelical Leaders Survey.

Join the ECFA Webinar on Church Legal Issues. On March 26, 2015, Attorneys Cindee Coffee, with Southeast Christian Church (Louisville, KY) and Erika Cole, who has her own practice, The Law Offices of Erika Cole, LLC (Owing Mills, MD), will present a webinar on church legal issues of interest. This webinar is FREE to individuals representing ECFA member ministries and available at a modest cost to others. [Sign up now.](#)

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