



How Long Do You Have to Retain Payroll Records?

The Social Security Administration and the IRS have issued a joint publication—the Spring 2015 issue of SSA/IRS Reporter—which offers valuable pointers for employers who want to clean up their old payroll files. [Click here to read more.](#)

Parents Influence Faith. Parents are the single most important predictor of a young adult's attitude toward religion. Young adults raised in a religious home where faith is taken seriously and practiced regularly will continue those traditions. Parents with half-hearted attempts at inculcating faith wind up with children who are less religiously committed as adults, finds research led by Notre Dame Sociologist Christian Smith. (*Insights Into Religion* 4/2/15)

Family Identity. 62% of Americans say their family makes up "a lot" of their personal identity, reports Barna Research. This fact may not come as a surprise, but perhaps it is unexpected how much more likely certain groups (Elders, practicing Christians, residents of the Midwest) are to say so and how much less likely other groups (Millennials, people with no faith, residents of the West) are to point to family as a key part of their identity. After family, adults consider being an American and religious faith central to their identity. Practicing Protestants of all denominations are significantly more likely than the general population to say faith is central to their identity. (*Barna Group* 3/19/15)

Muslims Coming to Christ. Amid all the news about Islam's gains around the world, here is some startling news: In Indonesia, the most populous Muslim nation, 2 million Muslims are converting to Christianity per year. That's one new convert every 15 seconds. (*Strang Report* 4/3/15)

How Millennials View Christian Community. 46% of Millennials agree with the statement "The people at church are tolerant of those with different beliefs." 44% say "The church seems too much like an exclusive club." 66% believe American churchgoers are a lot or somewhat hypocritical. (*Barna: Millennials* 3/3/15)

If the Supreme Court Favors Same-Sex Marriage, Will Religious Organizations Forfeit Tax Exemption? During the recent oral arguments in the same-sex marriage case before the U.S. Supreme Court, an unexpected question from one of the Justices shed light on a potentially significant consequence of the case to churches and ministries: If the Court rules in favor of same-sex marriage, will this lead to religious organizations with biblical and traditional views of marriage being forced to forfeit their tax-exempt status? [Click here for the full story.](#)

Cohabitation. According to the American College of Pediatricians, cohabitation makes couples more likely to break up and more likely to divorce if they do marry. Partners are also more likely to be unfaithful than married spouses and to be violent toward their partner. Poverty is more common among cohabitating women because their male partners are less likely to work and more likely to spend time on pleasure than married men. (*LifeSite News* 3/24/15)

Many Language Bible Translations Still Needed. A recent American Bible Society/Barna Group survey discovered of the world's 6,101 languages actively used as first languages, just 43% have a complete translation of the Bible, 57% still do not. 31% do not have even a translation begun in that language. Another 26% have only segments of Scripture completed, with more portions in the translation process. (*Barna Group* 4/7/15)

1st Annual Church Financial Management Survey Results. Register today for an ECFA exclusive webinar on Thursday, June 4 at 1 pm Eastern with John Pearson and Cameron Doolittle who will discuss the results of the survey. [Click here to register.](#)

Health Problems/Suicide Attempts. More than 150,000 U.S. college students develop an alcohol-related health problem, and 1.2% to 1.5% say they've tried to commit suicide within the past year due to drinking or drug use. (*National Institute on Alcohol and Alcoholism*)

State of Atheism in America. A new Barna Group study has revealed 1 in 4 unchurched U.S. adults now identify as atheist or agnostic. The 3 main reasons people decide not to believe in God stem from rejection of the Bible, lack of trust in the local church, and the "cultural reinforcement of a secular worldview." (*Barna Update* 3/25/15)

Using Mobile Pay Devices (Like Square) to Accept Payments: Internal Control and Security Considerations. Churches are discovering the flexibility and mobility of such payment systems and are using them with increasing frequency. With fewer people carrying cash or checkbooks, collecting money from people often requires the ability to accept card payments. Mobile payment devices and apps are particularly convenient for collecting money for event admissions, concessions, and similar activities. When considering the use of mobile payment methods, churches often have questions about the internal control and security considerations. [Click here](#) for the full article by Michael Batts, CPA. (*Batts Morrison Wales & Lee, Nonprofit Insight*)

Does Your Church Ever Have Concerns About Related-Party Transactions? If so, the newest Governance Toolbox, *Conflicts of Interest*, is for you! A 16-minute DVD, 10-minute discussion guide, plus a facilitator guide is just your ticket for board training on this important topic. Too often, conflicts of interest are either not addressed in the board room or relegated to the back burner due to more pressing concerns. [Order this toolbox now](#) to elevate this subject and, in turn, elevate trust and integrity with your givers and the public.

Attending Church Is Valuable. A large majority of all Americans find value in attending church, shows a new Life-Way Research study. Two-thirds think it is admirable, with only 11% viewing church as useless. Even among nonreligious people, 80% believe church attendance is acceptable, 43% admirable and 29% useless. (*Baptist Press 3/30/15*)

Emerging Adulthood. Notre Dame Sociologist Christian Smith defines “emerging adulthood” (age range 18–23) as a new cultural life stage when young people postpone marriage and childbearing, rely on their parents financially, and engage in amorphous relationships that are far less conventional than traditional dating, courting and engagement. Emerging adults scored low on daily prayer, religious service attendance and the professed importance of faith in everyday life. But that doesn’t mean emerging adults are abandoning faith. 56% remained fairly stable in their levels of religiousness, 37% reported a decline in their faith and 7% saw their faith life grow. (*Insights Into Religion 4/2/15*)

Not-for-Profit Financial Reporting 3.0: New FASB Exposure Draft. Upgrades seem to be pervasive these days, from software to electronics and even accounting standards. Some upgrades we dread, and some we welcome. For churches and other nonprofits, an important accounting standards upgrade is coming with the release of the new Financial Accounting Standards Board (FASB) Exposure Draft in April 2015. Read the [full article](#) by Gregory Capin, CPA. (*CapinCrouse LLP*)

What Do Millennials Find Valuable in Church? 44% say they attend church to be closer to God, and 37% say they go to learn more about God. 65% say a good description of church is “a place to find answers to live a meaningful life.” 54% say “church is relevant for my life” and 49% “feel I can ‘be myself’ at church.” 62% don’t agree that “the faith and teaching I encounter at church seem rather shallow,” and 60% don’t believe “the church is not a safe place to express doubts.” These responses indicate open windows. (Barna: Millennials 3/3/15)

Non-Practicing Christians. Among those who have not attended church within the past 6 months, the majority identify as non-practicing Christians. 25%, however, are skeptics, which Barna Research defines as people who “either do not believe God exists (atheists) or are not sure God exists but are open to the possibility (agnostics).” Of those, nearly a third have never attended a Christian church service. Two-thirds of skeptics contend the Bible is simply a book of well-known stories and advice written by humans and containing the same

degree of authority and wisdom as any other self-help book. The other third believe the Bible is either a historical document that contains “the unique but not God-inspired accounts of events that happened in the past,” or do not really know what to make of the Bible. (*Christian Post 3/26/15*)

Single Parents. On average and by a wide margin, children raised in single parent households do worse in school, have more trouble with the law, and make less money, and gain less satisfaction in life than those from the stable families of the upper socio-economic third of the U.S. population. (*Rasmussen Reports 3/27/15*)

Planning Your Next Short-Term Mission Trip? Summer is the most popular time for churches to sponsor short-term mission trips. Is your church providing proper oversight for these trips? Are trip participants properly communicating with potential givers? Are gifts only preferenced for trip participants? Or, are the gifts restricted for certain trip participants? The difference determines whether the gifts are deductible charitable gifts or nondeductible personal gifts? To be sure your church has the basics down pat, [order](#) the *Charitable Giving Guide for Short-Term Missions Trips* by Dan Busby, Michael Martin, and John Van Drunen.

Younger People Most Likely Skeptics. Barna Research says 34% of all skeptics today are younger than 30. Half have a college degree, and more women today are joining their ranks. 16% of skeptics in 1993 were women vs. 43% in 2013. (*Christian Post 3/26/15*)

No Financial Cushion. Roughly a third of American adults have no emergency savings, thus leaving over 72 million people with no fallback cushion if they lose a job or have to deal with another crisis, finds a recent NeighborWorks America survey. Among those polled, 34% had no money set aside for an emergency, while 47% had enough to cover their living expenses for 90 days or less. (*USA Today 3/31/15*)

ECFA member? If you are serving with an ECFA member church, committed to observing high standards of excellence, THANK YOU!

If not, learning whether your church may qualify for ECFA membership just takes 7 minutes. Call Michael at 1-800-323-9473. It may be one of the most important calls you make in 2015!

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