



**The Supreme Court's Ruling on Same-Sex Marriage Prompts a Letter of Concern from 15 State Attorneys General.** On July 2 the Attorneys General from fifteen different states sent a letter to Congress expressing concern about how the Supreme Court's recent decision in *Obergefell v. Hodges* could affect the tax-exempt status of religious organizations. The letter expressed the importance of protecting the free exercise of religion, and urged Congress to take steps to prevent the IRS from targeting religious groups which disagree with the Supreme Court's ruling on same-sex marriage.

**NRB Urges Congress to Defend Religious Freedom.** The President of National Religious Broadcasters, Dr. Jerry A. Johnson, recently sent a letter to the leaders of Congress, urging them to act to protect religious liberty in the wake of the Supreme Court's ruling on same-sex marriage. [Click here for more information.](#)

**Aftermath of the Same-Sex Marriage Decision.** The [Christian Legal Society's project](#) and [Alliance Defending Freedom's resource](#) to equip churches and religious nonprofits to respond appropriately to discrimination challenges following *Obergefell* are organizational initiatives to mitigate potential harm to religious liberty. Although not legislative in nature, these represent efforts to help religious organizations operate wisely and survive legal challenges in a post-*Obergefell* environment.

**Protect Thy Neighbor Project.** As a sign of what we can expect in the future, on July 7, the Americans United for the Separation of Church and State launched a new project, [Protect Thy Neighbor](#). This project is aimed at, what they term, the overuse of religious exemptions in legislatures and the courts. It will include lobbying efforts to defeat expansive religious freedom acts in the states, and litigating cases arising out of claims that religious freedom protects the rights, for example, of business owners who refuse wedding services to same-sex couples, or of religious institutions that refuse reproductive health care or insurance coverage to women.

**Charitable Solicitation Requirements.** Thirty-nine states and the District of Columbia require most charities that are soliciting funds from their residents to register with or obtain a license from the state before doing so, and thereafter to report annually for as long as they are soliciting in the state. [Click here](#) to read the latest information on this important topic prepared by Charles M. Watkins, Esq.

**Department of Labor Proposes Modifications to Overtime Rules.** The U.S. Department of Labor (DOL) announced on June 30 proposed modifications to the overtime rules of the Fair Labor Standards Act (FLSA). [Click here to read more.](#)

As human resource consultant Phillip Blount reports in his newsletter ([www.phillipblount.com/](http://www.phillipblount.com/)), "Some employers may be forced to reduce other components of total cash compensation in order to offset the inevitable increases in wages and overtime costs."

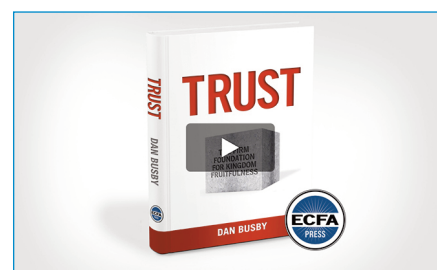
**Form 1095-C and the Affordable Care Act.** 2016 will be here before we know it and so will the first-time filing requirements for Forms 1095-C. They must be provided to full-time employees by February 1, 2016. In addition, the forms along with the transmittal, Form 1094-C, will be due to the IRS by February 29, 2016.

The [instructions for Form 1095-C](#) indicate they should be mailed to employees at their last-known permanent address, or if that is unknown, their temporary address. You will have the option of furnishing the forms electronically, but you'll need to get an affirmative consent from the employees first.

**InterVarsity Christian Fellowship Reinstated at California State University.** InterVarsity Christian Fellowship has been reinstated as a recognized student group at California State University's 19 campuses.

In September, 2014, InterVarsity lost recognition of its student-organization status on Cal State's campuses because of InterVarsity's policy against LGBT and non-Christian students serving in leadership roles within InterVarsity. However, InterVarsity and Cal State were able to continue to dialogue about their differences. [Click here for the full article.](#)

**Buy your copy of Dan Busby's latest book, *Trust, The Firm Foundation for Kingdom Fruitfulness*, on Amazon.com (bulk quantities are available from ECFA).** [Click on the book image for a short video about the book:](#)



**Boardroom Body Language.** Have you experienced these irritants in your board meetings: Unintentional lack of eye contact, intentional lack of eye contact, folded arms and closed heart? [Read ECFA's Governance blog](#) by John Pearson to discover the solution.

**Spiritual Formation and Stewardship: Five Tips and a Practical Tool.** Because our walk with Christ is connected to everything we do, everything we are, and everything we have been given, growth in stewardship is a vital aspect of our spiritual formation. Greg Henson, president of Sioux Falls Seminary and Gary Hoag, president of Generosity Monk will share a [tool called the Stewardship Portfolio](#). We hope it helps you more intentionally deploy yourself and your resources as you participate with us in God's kingdom work.

#### **Ministries Recently Accredited by ECFA:**

1. Agape Pregnancy Resource Center, Round Rock, TX
2. Camp Beechpoint, Allegan, MI
3. Davar Partners International, Tyrone, GA
4. Honduras Fountain of Life, Fletcher, NC
5. Ministries of Jesus, Edmond, OK
6. Montrose Bible Conference, Montrose, PA
7. New Horizons Ministries, Canon City, CO
8. Trash Mountain Project, Topeka, KS
9. The Colossian Forum, Grand Rapids, MI

**Appeals Court Rules Against Wheaton College in Abortifacient Case.** The U.S. Court of Appeals recently denied a preliminary injunction requested by ECFA member, Wheaton College. The College challenged a provision in the Affordable Care Act, believing it makes them complicit in providing abortifacient contraceptives which violate their religious beliefs. [Click here for more information.](#)

**Taxpayer Bill of Rights Enhancement Act of 2015 Introduced in the Senate.** Sen. Chuck Grassley (R-IA) and Sen. John Thune (R-SD), both members of the Senate Finance Committee, recently introduced legislation aimed at improving taxpayer protections by creating new protections and also bolstering some existing protections.

Sen. Grassley stated, "The IRS' level of customer service might be at an all-time low. Taxpayers are at a disadvantage with an agency that has tremendous power over their money. The IRS might talk about good customer service. Too often, talk is all there is. The IRS needs to walk the walk. Congress needs to act. This bill will help swing the pendulum away from agency self-preservation and back to taxpayer service."

Another provision in the bill, which is relevant to all nonprofits filing the Form 990, is the requirement that all Form 990s be filed electronically, and that the IRS make the filed returns available to the public "as soon as practicable." [Click here for the full text of the proposed bill.](#)

**Healthcare Reimbursement Arrangements (HRAs) and Self-Insured Plans** must pay an annual fee, due July 31, under the Affordable Care Act. [Click here for more information.](#)

**Healthcare Reimbursement Relief Expired on June 30.** The transition relief for small ministries who reimburse health care costs ended June 30. Ministries with fewer than 50 full-time equivalent employees who reimbursed healthcare expenses, including individual policy premiums enjoyed transition relief until June 30 from penalties of up to \$100 per employee, per day, per violation. That relief has now expired. [Click here to read more.](#)

**ECFA Webinar – Why It Matters What Your Charitable Solicitation Says.** Join us on July 23 for the Why It Matters What Your Charitable Solicitation Says Webinar with speakers from ECFA: Dan Busby, president; Michael Martin, vice president and legal counsel; and John Van Drunen, executive vice president and general counsel. [Register here.](#)

**Faith Based Retirement Plan Survey.** In addition to the surveys undertaken by ECFA directly, there is another Survey conducted by Christian Leadership Alliance in conjunction with Envoy Financial. The Faith Based Retirement Plan Survey™ is going into its third year. Please participate in this year's survey by adding your voice to the research, as we will all benefit. Click this link and you will be taken directly to the website which includes the current survey and the results of the previous two years surveys: [www.retirementplansurvey.com](http://www.retirementplansurvey.com).

**Senate Finance Committee Releases Tax Reform Working Group Reports.** On July 8 the Senate Finance Committee released reports showing the progress of its tax reform working groups. The discussion and options in these proposals are very preliminary, but may be indicative of provisions in future tax reform proposals. The Individual Income Tax Bipartisan Tax Working Group Report included several options for making permanent the so-called charitable IRA rollover. [Click here to read the full news item.](#)

**ECFA Member?** If you are serving with one of the 1,956 ECFA member ministries, committed to observing high standards of excellence, THANK YOU!

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



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