



September 2018

Why are clergy taxes so weird?

You would be forgiven for wondering why I am writing about taxes in September. April, sure, but now? As it happens, as a clergyperson, I file **quarterly “estimated taxes”** which include the ½ of social security/medicare (SECA) that the church pays (as it does for all employees—only in my case, the check passes through me to the IRS) plus my matching funds for SECA and an additional several hundred per quarter that goes toward my estimated income taxes. I pay these in January, April (along with everyone else!), June and September. Asleep yet? As you may remember from the **“Terms of Call”** the Personnel Committee recommends, the Session considers in budgeting, and the congregation votes on each year, my **pre-tax “take home” pay is labeled: “salary” and “housing.”** This is to align with the IRS’s clergy tax status. This all has to do with a long history of a tax break for housing for ministers/rabbis/clerics: they/I pay SECA on both salary and housing but do not pay income tax on the housing allowance. This, of course, saves on what we clergy have to pay the IRS each year.

Are there **other careers that get a similar tax break**? Yes. One writer puts it this way: *“For example, **soldiers** don’t pay tax on the value of their housing while they are active duty. A college professor who is asked to live on campus is not taxed on the rental value of his dorm room. Some employees that are required by their employer to live in certain housing are not taxed on that housing as if it were income.”* The same writer describes the **history of how this tax break evolved**: *“When the United States began, most pastors lived in **church-owned parsonages**, and the U.S. carried over the common European practice of not taxing that as income. Imagine the pastor of a small church in the 1790’s who lived in a parsonage and was paid meagerly by his small congregation—now imagine the government telling him that not only did he have to pay taxes on his salary, but also on the rental value of his parsonage, as if that were income too. That would have been a fairly unreasonable burden on those churches, and completely unheard of in Europe. It also would have shown considerable favoritism to those pastors connected to wealthy denominations back in Europe. Over time, most pastors left the parsonage behind. The result is that by limiting the tax exemption to parsonages, the government was actually showing favoritism to established religions.... The government corrected this favoritism by **allowing every religion/denomination to give their pastors a housing allowance income-tax free**. Short answer: it would be unreasonable to tax parsonages as income, and it would be showing favoritism to limit the housing allowance to only parsonages.”*

There have been some **court cases** in the past 8 years or so challenging the constitutionality of this clergy housing allowance tax break (e.g. does it violate the establishment clause of the U.S. Constitution—the separation of Church and State?). So far, no ruling has changed the tax status of all U.S. clergy. As you can see from that historical description and the analogous tax breaks for other careers, it is not a clear-cut case.

So, back to how this lives itself out in congregations now (I am sure that all the pastors serving WPC have filed their taxes in accordance with this process.) As tax law and processes evolved over the decades (centuries), the U.S. had to find a way for clergy to file taxes but retain this benefit. Rather than being clearly “self-employed” or clearly a regular exempt employee, clergy are a hybrid. The Board of Pensions of the PC(USA) [www.pensions.org] puts it this way in their annual *Tax Guide for Ministers (2017)*: **“Ministers have a dual tax status. For federal income taxes they ordinarily are employees, but for Social Security they are self-employed with regard to services performed in the exercise of ministry.”** This weird system is how the IRS solved this historical puzzle of clergy housing allowance. It does make the annual Terms of Call sheet more **complicated** and it is the reason why I use a CPA to file my taxes (he deals with clergy taxes a lot and happens to be a Presbyterian elder!) Like all PC(USA) ministers, I receive **other compensation which is not “take home pay”**: **medical and other insurance plus the pension plan** are calculated at 36.5% of my salary plus housing (sort of the going rate for good plans). Other things are **reimbursable** to a limit—**expenses** for continuing education, professional and mileage, and since I use my smart phone a lot for work, that is reimbursable too. All this is probably more than you ever wanted to know, but as I prepare to write my quarterly check to Uncle Sam, I thought you might want to know a bit of how that comes to pass. **Thank you for paying me a living wage** that enables me to live close to the church and send my daughter to nearby schools! Peace, *Laura*

SESSION

How fast the summer has gone and it is now time for the Session committees to begin the process of planning the needs budget for 2019 as Stewardship Pledge Campaign begins in October.

Due to the lack of rain this summer, the irrigation water normally used to water the area around the Outdoors Worship Center has been shut off. Thanks to a dedicated member of Property Management the grounds have been kept in good condition using "city" water during this time.

As some members of the Personnel Committee have served for extended periods of time, the Committee is in need of new qualified members. If you have an interest, see Maxine Foster. Worship will not have a formal Rally Day this year but hope to bring it back next year in a bigger way. Financial notes from the Treasurer through July 2018:

Ruth Breckon,
Clerk Of Session

DEACONS--A CARING REMINDER FROM THE

DEACONS: If your family suffers a loss or illness, or you would like to request prayer, please contact:

Laura 303-422-2355(church) or 720-471-0751 (cell)

Church Office, 303-422-2354

Prayer Chain, Charlene Pierce

Deacon Co-Chairs: Lori Golightly and Linda Johnston

PRAYER CHAIN – Prayer Chain is quick way to have your prayer concerns passed on to the church family and enables the church to support you more rapidly in your time of need.

Next meeting: September 9th after the worship service at 11:35 am in the conference room.



PRAYER SHAWL MINISTRY

This group makes and gives shawls and lap robes to show love and concern for those in need of an extra touch. They also knit baby clothes to donate to several early childhood projects. If you have an interest and would like to help, please contact Sonia Hills at 303-423-3783 or smhills753@yahoo.com. Also, if you know someone who should be visited by the Shepherding Team, or who should receive a prayer shawl, please let the office know at 303-422-2354.



4F (Food, Fun, Fellowship and Fixin')

Will next meet **Tuesday, September 4th at 8:30 am**. Please come for some Food, Fellowship, Fun and Fixin'!

CHRISTIAN EDUCATION



- It has been a fun and exciting summer for the children and youth of WPC. Now as the summer comes to an end and the kids are headed back to school, it is time to look forward to the fall and the **start of Church**

school for children on September 16th, at

8:45am. This year we will continue learning

about our church building, as well as the important sacraments and traditions of the church. The children will also enjoy a story time including crafts that will follow the weekly lectionary.

- In the next few weeks we will be planning the **fall youth events** for middle and high school ages. We are hoping to have a **youth event scheduled for every month this year.** Youth group is such an important part of our church, as it creates an environment which includes activities that are not only fun, but informational for spiritual growth and provide fellowship among our church youth. So please **stay tuned for the dates and times. (C.E meets Wed., 9/5 at 6:00 pm).**
- C.E. is also in the planning stages of some other wonderful events coming up for the winter, don't forget to check out all the info on these exciting all church events as well!

Grace and Peace, Linda Valo

WHIZ KIDS: The children have

gone back to school and the Kullerstrand teachers are assessing their needs and abilities. I am sure there will be a lot of children who need help to catch up to the required level in every grade. You can help by volunteering to tutor a student. The obligation is small- Monday afternoons for about 2 hours - but the reward is great. If you **are interested or have questions**, please **call Betsy Smith**. New tutors or tutors wanting a training refresher can check the Whiz Kids website for days and locations.



Monday, October 1st at 3:30-5pm is the First Tutoring Session!

WORSHIP

- **Sunday, September 2**, worship is the final 2018 **OUTDOORS** Sunday, it's **NAMETAG** Sunday, and **Communion** will be offered.
- **Worship committee meets 6:30 pm, Thur. Sept. 6**
- **Sunday, September 9**, worship time returns to **10:00a.m.** through next May.
- **Thanks to Katie, Julie, and all our guest musicians** for wonderful **special music** this summer!
- **No Rally Day this September.** No Rally Day/Informational Fair this September

RIDGE RINGERS

The first fall rehearsal for our Ridge Ringers Handbell Choir will be **Wednesday, September 12th at 7:00 p.m.** in the Sanctuary. New members are always welcome! If you've never rung a handbell before but have wondered what it would feel like, now is the perfect time to try! We'd love to have you join us. If you have any questions, please give me a call.



Julie Pulliam, Bell Choir Director

CHOIR IS BACK SOON! Choir members- Katie is excited to see you! **Choir rehearsal will resume at 8:30 a.m. on Sunday, September 9th.**

All singers old and new, seasoned and novice are welcome! **Choir picnic 6:00 pm at Sakanai home Friday September 7.** RSVP to Katie. Katie@WRPres.org.

MISSION

- Mission Committee meets **Wednesday, September 5th at 3:00 pm.**
- The **Feed the Future 5k Run/Walk**, benefiting the Wheat Ridge Feed the Future Backpack Program, is **9 a.m. on Sept. 8, at Crown Hill Park and Wildlife Preserve, 9505 W. 32nd Ave. Wheat Ridge. Registration is \$35 for an adult, \$15 for a child (ages 4-17) and a family \$95.** The registration is through the Holy Cross Lutheran Church website. 100% of the profits will go to the Backpack program. You may also register on the day at 8:00 am.
- **Thanks to all who fed Wilbur on Sunday, August 26!** These donations are used for **both a local charity** (Wheat Ridge Feed the Future/Backpack Program) and **an international charity** (Lomagundi Clinic in Zimbabwe) feeding and helping the needy at both places.
- "Save the dates—**Friday Nov. 9 and Saturday Nov. 10** for **WRPC's annual Mission Fair.** We need crafters to start/continue making hand-made items and bakers to start trying out great new recipes or dusting off their tried and true favorites. With the bumper crop of apples this year (and other produce), we also love our members who preserve these, so we and our buyers can enjoy long into the fall/winter. The mission committee will have some familiar and some new vendors this year.



Marny Eulberg
for Mission Committee

FELLOWSHIP

- **Thanks to committee members and other helpers for hosting the wonderful picnics this summer!**

- **Fellowship committee plans to meet Thursday, September 6. at 5:30 pm at Clancy's.** Please contact **Jeanne Miller** for details 303-810-8393.

THURSDAY BOOK GROUP

- Meets **Thursday, September 27th** (note it's the **4th Thursday** rather than the 3rd Thursday) at **7:00 pm** at the home of **Joan Pepper**, Reading: *The Nightingale* by Kristin Hannah.
 - Meets **Thursday October. 18 at 7:00 pm** at the home of **Caroline Clovesko**
- Please RSVP to the host or hostess.**



STEWARDSHIP NEWS— "Coming Soon"

- ***Peace and Global Witness Special Offering* on Sunday, October 7 - World Communion Sunday** This special offering draws Presbyterians together and provides education and exposure to *those who show us how to do peacemaking well.* It allows our larger church to create resources for dealing with conflict and provide nurturing reconciliation through many projects right here and around the world. Finally, it allows us to stand in support of our global sisters and brothers, because the peace of Christ belongs to people everywhere. This offering provides the tools and resources for us as we join together as active peacemakers_ at all times, in all ways. 25% of the Offering stays right here for our local ministries. Watch for more information about the real difference this offering can make.
- ***Stewardship Campaign Kickoff Dinner and Presentation, 5:00 pm Saturday, October 13.*** This dinner event will include special entertainment, good food, information, and a time to get your questions answered. Looking ahead to 2019 we are beginning to plan how we can best pledge our resources, our time, our talent and energies so that WPC can continue to be a place of Hope, of Caring, Outreach, Support and Love within our church family, and throughout our community.
- **Stewardship Committee next meets Wednesday, Sept. 19 at 6:00 P.M.**

HOPE GROWS HERE

Since then we have such a Hope, we act with great boldness.

II Corinthians 3:12

SAT AM WOMEN'S BREAKFAST/BIBLE STUDY

September 8th 8:30 a.m. breakfast followed by the lesson here at WPC
New Members Welcome! Please **RSVP to Eileen Gardner** 303-452-4636 or eckrgcpa@yahoo.com.



September BIRTHDAYS



Aftan Evelyn Clark	Sept. 9
Tyce Smith	Sept. 12
Karson Walton	Sept. 15
Theo Griess	Sept. 18
Anne Baker	Sept. 23
Molly Wens	Sept. 28
Barbara Johnson	Sept. 29

...and if we have missed *your* birthday please notify the church office @ 303-422-2354.

PROPERTY MANAGEMENT UPDATE

- Thanks to PM, the swamp cooler was turned on and made ready for use and it was well used this summer.
- The irrigation ditch was closed for most of the summer and dedicated volunteers have been hauling hoses and sprinklers everywhere to water regularly the front lawn and lawns of the outdoor worship center to help keep much of the grass and greenery alive and maintained here and a dead tree was removed.
- Dedicated volunteers weeded during the long hot summer and thanks also to helpers we have a new pump that is working more effectively in the water feature.
- The ramp to the sanctuary was replaced and much of the church exterior was repainted.
- The old sand box was torn down and removed.
- The Setup/Takedown workers provided a very smooth running and successful Summer of Outdoor Worship, despite some more challenging weather.



Property Management Committee meets Thursday, September 13 at 6:00 pm.

PRAYER REQUESTS & NOTES OF THANKSGIVING



With Sympathy . . .

- **Mary Wilcox** died peacefully in the night on **Monday, August 6**. A **memorial service** celebrating her life is planned here at WPC for **Saturday, October 6**. at **2:00 pm**, followed by a **reception in Fellowship Hall**.

With Concern . . .

- Prayers for **Karen Powers' daughter-in-law and granddaughter**, who was delivered **Thursday, August 30**, six weeks early at St. Joseph's hospital.
- **Ann Kelchner** is having **back issues** and went in late August to a rehabilitation center for a few days. For further details, see upcoming announcements.

SINGLE LADIES LUNCH

Please **watch for details** regarding the next **Single Ladies Lunch on the 4th Sunday of the month** in upcoming E-Posts and bulletin announcements.



WPC BRIDGE GROUP meets here at WPC

Wednesday, September 19 at 1:00 pm. Please



RSVP to hostess Eileen Gardner so that she knows how many tables to set up.

GIRL SCOUTS return to WPC meeting twice a month on **Tuesdays from 4:00-5:30 pm in Fellowship Hall**. This month they meet **September 11 & 25**.



COMMUNITY: UPLIFT INTERNATIONALE NEWS

Uplift Internationale Gala & Auction Join us for An Extraordinary Event!
Annual Uplift Internationale Gala Benefit Dinner and Auctions **Saturday, September 8, 2018** <http://UIGala2018>, **6-10pm**, at Balistreri Vineyards, 1936 East 66th Avenue, Denver, Colorado



You don't want to miss this incredible evening! Sign up to attend or to donate to Uplift at <https://e.givesmart.com/events/7ab/>.

September 2018

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1
2 OUTDOOR WORSHIP Communion/Nametags 9:30am Worship 10:35 am Fellowship Time	3 Happy Labor Day! Church office closed	4 8:30 am 4-F meeting 10:30 am staff meeting 7:00 pm Pipers Practice	5 3:30 pm Mission Committee meeting 6:00 pm Christian Education meeting	6 5:30 pm Fellowship Committee meeting 6:30 pm Worship Committee Meeting	7 Outside Bridge Group in Fellowship Hall 9:00- 1:00 pm 6:00 pm Choir Picnic at the Sakanais	8 8:00-11:00 am Feed the Future 5K at Crown Hill 8:30 am Sat am Women's Breakfast/Bible Study 6:00-10:00 pm Uplift Internationale Gala at Balestreri Vineyards
9 Shift to Fall—Spring Schedule INDOOR WORSHIP 8:30 am Choir Practice 10:00am Worship 11:05 am Fellowship Time 11:35 Deacons meeting	10 Staff outing 10:00-2:00 pm Limited staffing in church office today 6:00 pm Finance & Administration/ Stewardship meeting	11 4:00-5:30 pm Girl Scouts 7:00 pm Pipers Practice	12 7:00 pm Ridge Ringers	13 7:00 pm Session meeting 7:00 pm Citizens for a Healthy Wheat Ridge	14 9:30-2:00 pm China Painters 11:00-3:00 pm Presbytery of Denver Open House at new location :4800 Happy Canyon Rd, Suite 140, Denver	15 9:00 am-1:00 pm The Journey Home 2018 5 K Walk for Severe Weather Shelter Network at Centennial Park 4:00-7:00 pm Ridge Ringers BBQ at the Cress home
16 8:30 am Choir Practice 8:45 am Church School 10:00am Worship 11:05 am Fellowship Time	17	18 7:00 pm Pipers Practice	19 1:00 pm WPC Bridge Group at church 6:00 pm Stewardship Committee meeting 7:00 pm Ridge Ringers	20	21	22 2:00 pm-7:00 pm The Journey Home 2018 5 K Walk for Severe Weather Shelter Network Memorial Park, Arvada
23 8:30 am Choir Practice 8:45 am Church School 10:00am Worship 11:05 am Fellowship Time 11:45 am Single Ladies Lunch	24 6:00 pm Personnel Committee meeting	25 4:00-5:30 pm Girl Scouts 7:00 pm Pipers Practice	26 7:00 pm Ridge Ringers	27 7:00 pm Thursday Book Group at Joan Pepper's reading: <i>The Nightingale</i> by Kirsten Hannah	28	29
30 8:30 am Choir Practice 8:45 am Church School 10:00am Worship 11:05 am Fellowship Time	Looking Forward: October 10/1 Whiz Kids 10/2 Staff meeting 10:30 am, 10/7 World Communion Sun, 10/11 Session at 7:00pm	10/13 Stewardship Kickoff Dinner 10/23 Presbyterian Assembly at Shepherd of the Hills 10/28 Pledge Dedication	November 11/4 Fall back 11/8 7:00 pm Session Citizens for HWR 11/9-11/10 Mission Craft Fair	11/9-10 Presbytery Leadership retreat at Highlands 11/11 Deacons meeting 11/19-Fall Break 11/22 Thanksgiving		

NEW WPC PHONE MINI-DIRECTORIES Coming Soon

Thanks so much to all who reviewed and updated their information.

The mini-directories contain updated addresses, phone numbers and email addresses.

DENVER PRESBYTERY—*The Presbytery of Denver Open House.* Please join us for an **open house at our new location. Friday, September 14th from 11 a.m. to 3 p.m. at 4800 Happy Canyon Road, Suite 140 in Denver.** Stop by and see us!

THE JOURNEY HOME 5K WALKS: Raising awareness regarding the realities of life on the streets Severe Weather Shelter Network is hosting 2 walks in partnership with our organizational partners in September. We are very excited about this collaborative event and hope you will join us!

The purpose of these events is threefold:

1. Raise awareness in the broader community regarding the realities of life on the streets.
2. Provide immediate connection points to volunteer with organizations that are making a direct impact in the lives of people experiencing homelessness in our community.
3. Raise necessary funds to continue the work we are doing on behalf of and with those we are serving.



Register at <https://thejourneyhome5kwalks.mydagsite.com> to walk and/or give a financial gift today!

The Journey Home South
Saturday, September 15, 2018 9am-1pm
Centennial Park Englewood
4630 S Decatur St
Englewood CO 80110

The Journey Home Central/North
Saturday, September 22, 2018 3pm-7pm
Memorial Park Arvada
8101 W 59th Ave
Arvada CO 80002

Wheat Ridge Presbyterian Church
9180 W. 38th Avenue
Wheat Ridge CO 80033

Phone: 303.422.2354

Fax: 303.456.0533

Web: www.wpcpres.org

Email: info@WRPres.org