

Ministry and Legal Authority

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“Everyone must submit himself to the governing authorities, for there is no authority except that which God has established. The authorities that exist have been established by God” (Romans 13:1).

As the world becomes more complex, as congregations encounter more real world scenarios in their daily activities and operations, the church often finds itself unprepared for the requirements of its existence in the left-hand kingdom, overseen by elected officials, regulated by federal, state, and local law, ordinances, rules, and regulations, and governed in its corporate dealings by various statutes, nonprofit corporation acts, and the Internal Revenue Code. This lack of preparation is to some extent understandable, for churches have often been regarded by both the general public and governing authorities as they view themselves, that is, as entities in this world but not of this world.

And why not? Our pastors are called, not employed. The ecclesiastical supervision of our rostered workers is, to a significant extent, exempt from review by the courts under the protections of the First Amendment to the Constitution of the United States of America. Our congregational properties are exempt from real estate taxes and our congregations are exempt from paying sales and use taxes, as they conduct their ministries. Our churches do not pay income tax, nor are they required to apply for recognition as tax-exempt organizations under federal law. In these areas, and others, the message our churches, as well as those of other denominations, receive, intentionally or not, is often: The law does not apply to us.

Reflecting on the words of St. Paul in the Letter to the Romans, we understand that this impression is mistaken. The church and its leadership has, at times, forgotten the truth set forth in Scripture—that God rules the left-hand kingdom through secular authority and that the affairs and interactions of those in the left-hand kingdom, Christian and non-Christian alike, are governed by said authority. Through such authority and the law it applies and enforces, order and peace is maintained, persons

and property are protected, and wrongdoing is punished, enabling the church to be free to worship God and preach the Gospel freely and without interference. A congregation, then, as with its individual members, is subject to secular authority in its dealings and conduct as a corporate entity.

In light of this, it becomes clear that the oft-repeated discussion in our congregations about whether they are a business or a church misses the point. It is a false choice, for our congregations are both, that is, they are nonprofit corporations whose “business” is being a church. While this notion may initially give rise to disbelief or disagreement, upon further reflection, you will hopefully see the merit in such an approach.

Unique in society, churches rely heavily, almost exclusively, upon volunteers to conduct their affairs, including operations, finance, property management, and leadership. Unfortunately, in some instances the volunteer who assumes a position may not have the requisite or desirable talents or skills for a position, but rather is the only individual willing to serve in said capacity. Indeed, in some instances, the volunteer has only been a member of the church for one year. In contrast, when a position is vacant in other secular entities, both for profit and nonprofit, they will collect and review resumes, interview multiple candidates, consult references, conduct background checks, and hire the individual they deem best qualified.

While these contrasting approaches may not, at first, raise caution, consider the relative merits thereof in the following circumstance: the position in question is for treasurer and the entity in question (church or business) has annual revenues of \$1,000,000 and ten employees. Suddenly, the lack of a business approach to the secular activity of the church gives one serious pause.

Because the means by which churches conduct their activities (i.e., primarily through the efforts of volunteers) will not change, it is imperative that practices be adopted that will ensure that such activities are conducted in a proper manner. Using business practices and adhering to statutory requirements protects the church, its members, staff, and volunteers. Counting committees can reduce the opportunity for theft, audits can identify instances of fraud, employee reviews and discipline can minimize terminations, insurance reviews can result in adequate protection of church assets, and operating policies can prevent improper benefits to staff or members, misuse of property, and the opportunity for child abuse.

Conducting its secular affairs in a business-like manner enables a congregation to manage its assets, protect its employees and volunteers, and minimize the risk of legal problems that could destabilize a congregation. Adhering to nonprofit corporate laws both creates and reinforces orderly processes for decision making and the conduct of corporate affairs. Together, such processes and procedures foster a sense of trust where it would not otherwise normally exist, but which is critical if the church is to undertake its proper right-hand kingdom work.

Business procedures and adherence to law, however, will not always be sufficient. In such cases, a congregation must consult those legal, financial, accounting, and other professionals who can provide the knowledge, information, and insight which is not present among its members. These individuals have God-given talents which are to be used to serve Him, so allow them to serve by assisting you and your church.

While your seminary education will certainly prepare you to be a shepherd of the flock of believers, do not leave the seminary without also understanding that you will be involved, to varying degrees, in the day-to-day operation of legal entities which own property, employ individuals, enter into contracts, receive and expend hundreds of thousands of dollars, have children entrusted into their care, and govern themselves according to legally binding documents. Our congregations exist in both the Kingdom of the Left and the Kingdom of the Right. Prepare yourself for your work, and the work of the church, in both kingdoms, that all may be done to and for the glory of Almighty God!

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