



part five

GOD IS STILL SPEAKING

Launching

To claim covenantal partnership with the United Church of Christ requires an understanding of the denomination's policies and polity.

THE LIFE-BLOOD OF A NEW CHURCH is its ability to listen to God's still speaking voice, but there are other important voices to listen to, as well. Congregations cannot ignore the guidelines and requirements of the government or the denomination. A new church must adhere to city, state and federal laws that govern non-profit organizations. To claim covenantal partnership with the United Church of Christ requires an understanding of the denomination's policies and polity. This section of the New Church Development Guidebook will inform you of the formative documents your new church may need. Not all the documents mentioned are required in every circumstance, but having knowledge of them will help guide your decision-making.

United Church of Christ Documents

United Church of Christ Constitution and By-laws and the Statement of Faith.

These documents clearly state who we are and what we believe as the United Church of Christ. Study these documents in order to gain a clear understanding of the way the United Church of Christ is organized and governed.

Church Charter and United Church of Christ Standing. Each Conference of the United Church of Christ is authorized to make its own rules and guidelines for granting standing to new congregations. There is no denomination-wide determination about such matters as how many members a new church must have before receiving standing or becoming chartered, or whether a charter may be received before a pastor is called. Contact your Association/Conference office for specific information about its time line and process for recognizing new congregations.

A church charter declares the official name of the congregation and its particular mission. The Association/Conference will help you determine when to open a charter. All new churches are encouraged to include "United Church of Christ" in their official name. The day the charter is signed by the founding members of a church is a time for special celebration.

The Association/Conference grants standing to the local church. Standing is the official term for affiliation with the United Church of Christ. It signifies that the local church is recognized as a covenantal partner.

Church Identification Number. The United Church of Christ grants a temporary identification number to each congregation with in-care status. Once a church has been recognized as a church in full standing in the denomination it will receive a

church identification number. This number, specific to your church alone, should be used on all formal communication with the national setting.

Authorization of Ministry. In order to pastor a United Church of Christ congregation a minister, whether ordained or lay, must be recognized, authorized, and have standing in the Association/ Conference. Authorized ministers are expected to abide by the United Church of Christ Ministerial Code of Ethics. Contact your Association/Conference office for more information about the authorization of ministers.

Minister's Profile and Background Check. When authorized ministers of the United Church of Christ seek a call to a church they complete a Minister's Profile in the denomination-wide Search and Call process. This Profile, similar to a resume, tells about their credentials, spiritual journey, abilities, and vision for a church. Congregations that seek pastoral leadership are strongly encouraged to obtain candidates only through the Search and Call process, especially because Ministerial Profiles include character references and a background check for clergy misconduct. Congregations obtain ministerial profiles from Association/Conference offices.

Pastor's Letter of Call and Agreement. A call agreement outlines the duties and terms of a pastorate including salary and compensation. It also clarifies what is required of both the church and the pastor if either party wants to end their covenantal relationship. Your Association/ Conference office may have samples of typical call agreements for you to review.

Insurance. Contact the United Church of Christ Insurance Board for information on liability, worker's compensation and malpractice insurance.

Local, State, and Federal Documents

Try not to become overwhelmed or discouraged when making application for all of the legal documents. Some applications take awhile to process, so plan accordingly. All legal documents should be placed in a safe place and more than one person should know where the documents are kept.

Articles of Incorporation. Each state has its own regulations concerning Articles of Incorporation for non-profit organizations. Check with the state authorities or your Association/Conference for specific forms and requirements.

Federal Tax Exemption Status. When a church has standing as an affiliate of the United Church of Christ it is automatically included in the denomination's group exemption from federal income tax. Some churches prefer to obtain their own identification number. Information on how to apply can be found at www.irs.gov. Contact the Association/Conference office for assistance.

501(c)3 Not for Profit Status. To apply for recognition as a tax exempt organization go to www.irs.gov and obtain the Application for Recognition of Exemption form. Also look on the IRS website for a step-by-step application process, which will inform your church officers how to apply for a tax exempt status. There are fees involved with this application.

State Tax Exempt Status. Many states exempt churches from paying sales tax. Contact your state government or Association/Conference for the details specific to your location.

Employers Identification Number (EIN). The Internal Revenue Service issues churches tax ID numbers, or Employers Identification Numbers. You will need to have an EIN before you can open the congregation's bank account. An Employers Identification Number must be posted on all of the congregation's payroll forms. You may get Form SS-4 to request an EIN at your local IRS office, or download one from www.irs.gov.

State Withholding Number. This number is issued by the state and is required for payroll forms. Contact your state taxation department to request a state withholding number.

Bulk Mail Permit. The United States Postal Service will allow non-profit organizations a reduced rate on bulk mailings of 200 or more pieces of mail. Apply at your local post office. Expect a one-time application fee, a one-time imprint fee, and annual maintenance fees. Bulk mailing rules must be followed precisely in order to receive reduced mailing rates. If this process is new to your staff or volunteers, inquire about free training sessions which the postal service provides.

Other Important Documents

Local Church Constitution and By-Laws. Each local church needs a Constitution and By-Laws document to spell out how the church will be governed and how decisions will be determined. Do not rush into writing this document. It is

best if the congregation has a chance to live together and grow for a time before setting down precisely how it will be organized and what processes it will use to make decisions. Some congregations experiment with various styles of decision-making or organizational models before settling on the ones to codify in their constitution. There is no one specific way United Church of Christ congregations must structure their governance. Some churches chose to follow Roberts Rules of Order; while others prefer a consensus model for decision-making. Some churches choose collaborative ministry teams with no terms of office, while others choose to have standing committees with term limits. The Constitution and By-Laws should be adopted by a vote of the congregation's members. Ask for sample copies of constitutions from other United Church of Christ churches in your area, other new church starts, the Association/Conference office, or from Parish Life and Leadership at the United Church of Christ national office.

Safe Church Policy. The United Church of Christ wants its congregations to be safe havens for all people, especially for children. Policies that protect against sexual harassment or abuse are essential. Setting them in place early in the life of your church sends a clear message of the seriousness with which the congregation takes its responsibility to be a safe and just environment. Local and state governments may have specific laws concerning background checks of employees and volunteers. If you host a childcare program there may be additional compliance requirements. Your insurance company may insist on policies and training programs to build awareness around issues of sexual harassment and ethical boundaries. Check with your local government and with the Association/Conference to assure compliance in this area.

Financial Accounting System. Accuracy in recording and reporting financial matters is essential. A budget is designed to be an accounting of all funds collected and expended by the church. A detailed budget should be presented to the congregation for adoption annually, and spending should correspond with the budget's projections. Basic accounting practices, including checks and balances in the methods of collecting, recording and dispersing funds, should be followed.

Before the end of January each year the church must report all W-4 and 1099-Misc income for its workers to

the Internal Revenue Service. Also in the month of January the church must provide statements to all people and businesses that contributed at least \$250 in money or in-kind items to the congregation in the previous year. As an employer the church has additional obligations, such as reporting new hires and withholding federal and state income tax from lay employee's wages. Speak with a tax professional or your Association/Conference for guidance if you are unfamiliar with these practices.

Bank account signature cards. Set up a checking account in the church's name before accepting tithes and offerings. The bank will provide information on the number of signatures required on checks. It is wise to have two signatures required on checks over a certain dollar amount. This requirement should become part of the local church's Constitution and By-Laws. Work closely with your Association/Conference office to determine the best time to open the church's checking account.

Job descriptions. Develop a job description for all paid and volunteer staff. Job descriptions allow for accountability among staff persons concerning their individual job responsibilities.

Domain name and website. As soon as possible purchase a domain name for your church website. There is a fee for each domain name acquired. You may want to purchase more than one domain name for future use.

Today's society is internet savvy. More and more people are finding a church, not by driving down the street and randomly visiting, but by researching the choices on the internet. Developing an interactive, informative and appealing website will assist in bringing people to the church. Set up a web page with information about your church's vision, ministry and worship experience. List your web page at www.ucc.org. Often a youth or young adult volunteer with knowledge and ability in web design can serve the congregation as web master.

Core values, a vision and ministry plans promote a healthy spiritual direction for the church. Likewise, it is important to have all the necessary documentation in place to set the course for the church to be in compliance with governmental and denominational requirements. New churches can minimize delays in their formative period by having good organizational practices and by knowing what documents are required of them.

Bible Study on Renewal Day by Day

(see page 59)

By this point you might be saying, "I am not so sure this is for me. I did not know a new church start would take this much work." You are somewhere in between, still praying, still discerning, still listening and also you need renewal in your life day by day.

So we're not giving up. How could we! Even though on the outside it often looks like things are falling apart on us, on the inside where God is making new life, not a day goes by without his unfolding grace. 2 Corinthians 4:16, The Message

Therefore we do not lose heart. Though outwardly we are wasting away, yet inwardly we are being renewed day by day. 2 Corinthians 4:16, New International Version

The scope of Paul victorious life:

- Pressured but not forsaken
- Anxious but not distressed
- Pressed but not in a box
- Perplexed but not desperate (not knowing which way to turn).
- Lost indeed, but not a hopeless loss

The secret of Paul's victorious life. It is a two fold secret:

- always experiencing death with Christ
- always expressing life in Christ

The fixed principle:

- Moment by moment Jesus drew on the infinite resources of God.

What worries can you turn over to God?

What hope do you have that shows God's grace?

How have you experienced death with Christ/ life with Christ since you have started on this church journey?

What blessings do you see in this journey?

How are you being renewed day by day?

