

"The judicial eye of the civil authority of this land of religious liberty, cannot penetrate the veil of the Church, nor can the arm of this Court either rend or touch that veil." - Supreme Court of Kentucky, 1842

"My kingdom is not of this world, that it was not in the power, right, or authority of any, Pope, Prince, or Potentate - of any King, lords, or commons, of any Bishop, Archbishops, Deacons, or Prebends, of any vicar, clergy or curates of any synods, convocations or presbyteries, to make any laws for the church of Christ, that the church of God, has no dependence upon the state, nor any human power or authority, but only on the power of God and his word, that it was a distinct kingdom from the world, and had nothing to do with any worldly power." - Bishop Benjamin Hoadley told the king of England

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P.A.Q. (Previously Asked Questions)

Over the past 16 years of speaking and consulting with pastors and their people, certain questions have regularly been asked. Listed below are the most frequently asked of those questions, with brief responses.

FINANCES

Can our church have a checking/savings account?

We know of no banks who will currently open a checking account for a church – or any other organization – without a federal Employer Identification Number (EIN). Since the church cannot have a number, it is impossible to have a church checking account.

But what if our church can get a checking account without a TIN?

A church could have a checking account in its name if an individual were willing to put his social security number on the account. There are potential tax pitfalls for such an individual, which make this a questionable strategy. Further, since the records of a bank account belong to the bank and may be opened to anyone at the bank's

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discretion, we expose the use of God's money to scrutiny by those who have no spiritual understanding.

How does our church pay our missionaries if we don't have a checking account?

Although some churches have sent cash to missionaries, this is usually not a preferred option. Money orders or bank checks may be purchased inexpensively and funds may be safely mailed to the missionaries.

How do we pay church bills?

As above, bills that must be paid by mail are usually paid using money orders or bank checks. Some bills may be paid locally with cash.

Does the church need to give visiting speakers and evangelists 1099 forms?

The church is not a record keeper or tax collector for the government. It cannot issue 1099 forms, it's is not a legal entity, it has no EIN.... Also, the church does not hire these men to do work for the church. We give them love gifts as the Lord lays it upon our hearts to use **His** money to be a blessing to them.

How does the pastor and staff get paid?

Since the church receives cash and has no checking account, the pastor and staff are paid with cash. As to the method of determining how the amount of payment, some churches will have a box where gifts can be placed, some will use a percentage method and some will find other means. This is certainly up to the local church and

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pastor and any means might be used that does not characterize the ministers as employees.

Does the pastor file taxes on the money he receives from the church?

The pastor may not file as an employee. If he makes the decision to file, he should file as “self-employed”.

If our church has a staff, is the church responsible for withholding taxes?

Once again, the church is not a record keeper or tax collector for the government, nor can the ministers be characterized as employees.

Can we still operate on a budget?

A budget can still be an excellent tool for good stewardship of the Lord’s money.

Are the people still able to take a tax deduction for gifts to the church?

No tax deduction may be taken. In both the Bob Jones case (1979) and the Grove City case (1962), the Supreme Court ruled that tax deductible gifts constitute a federal “subsidy” to the receiving organization. Lordship churches cannot request or accept subsidies from government.

How can the church borrow money?

A Lordship church cannot borrow money from any traditional source. There is no legal entity to sign the contract or to be held liable for the debt. Although some

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will view this as a disadvantage, the Lordship of Christ will be further recognized as the church learns to trust Him to supply every need (Phil 4:19).

Should the church continue to put out a monthly financial statement?

The pastor should do what he feels will be appropriate for his church. Finances are not something to be hid from the faithful folks who attend and support the work. On the other hand, the finances of the church are not a proper subject for those outside the body. If financial statements are provided, they should be provided only to those who are in the body.

PROPERTY

How does the church hold property without a corporation?

In recognition that Christ is the owner and source of all things, God's property is deeded to reflect the true and beneficial ownership of Christ. Properly done, this allows the church to both hold property and recognize the Savior's rightful position.

Does the church pay property taxes?

Payment of tax is always an indication of a lesser recognizing – in a financial way – a superior. In the case of property tax, it is the state asserting sovereignty over property. The church of Jesus Christ cannot recognize another sovereign by paying the tax. Nor can the church ask for exemption from taxation, since to do so would recognize the power of the state to tax.

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How does the church deal with building permits, inspections, and health and safety issues?

The church is unable to comply with government mandate for the reasons indicated above.

Is the church building a public building?

Corporate buildings are public buildings. Buildings where churches meet are private property, owned by God.

How can we be recognized as a church? Should we register with anyone?

Recognition and approval of a church should and does come from God alone. There is no other recognition a church should desire.

How is a Lordship church able to go to court? Can they use an attorney to represent them?

A church is not a legal entity which has standing under the law. Thus, a church cannot sue or be sued and cannot go to court to accept the human jurisdiction. A church cannot be represented by an attorney, not only because he is an officer of the court, but, in addition, a contract is required which a church has no legal standing to make.

POLITY

Can the church still have a ministry staff?

A Lordship church is a Scriptural church. It may have any accouterments of ministry consistent with the Bible.

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Do we still have business meetings?

Since the church is not a corporation, hence not a business, it does not have business meetings. As he prepares to make decisions about the church property or ministry the pastor will often seek counsel from those in the church who share the burden of the work.

What are the duties of deacons in a Lordship church?

Duties of deacons in the Lordship church are those defined in Scripture. Essentially, deacons assist the pastor in the ministry of the local church.

What do our trustees do in the Lordship church?

The office of “trustee” is a state-prescribed corporate office. No such office exists in Scripture; consequently there is no function for a trustee in the Lordship church.

Do we need a secretary and treasurer now that we are “unincorporated”?

Since these offices are corporate and not Scriptural, there is no need for them.

Should the Lordship church revise their constitution and bylaws? If so, what changes should be made?

The Bible is the only rule of faith and practice for the Lordship church. Constitutions and bylaws are not part of the Biblical rule, but are man-made rules and tenets required by the state for its corporate entities, and are inappropriate for a church desiring a Scriptural authority. (See 1 Timothy 3:15)

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Do we transfer memberships from “registered” churches?

Membership is not transferred to or from one church to another. Folks are accepted into membership as the Lord leads.

If there are no business meetings, how do we settle our differences?

Oftentimes, the business meeting is the *source* of differences in the assembly. However, the business meeting is not God’s provision for settling differences; instead the Bible deals with that subject in Matthew 5:23-24, 19:15-17, and 1 Timothy 5:19.

Can we still fellowship with established/registered churches?

Amos 3:3 asks the question, “*Can two walk together, except they be agreed?*” The lack of agreement on the question of the Lord’s preeminence may be a stumbling block to a close and consistent fellowship.

I can’t find a Lordship church in my area. Is it okay to stay home and have my own “family church”?

It is clear from Hebrews 10:24-25 that believers are not to forsake the assembling of themselves together. The assembly provides spiritual leadership, instruction, encouragement and fellowship. The “family church”, comprised of dad and mom and the kids, where dad makes himself the pastor and the remainder of the family make up the sole membership, is not synonymous with the Biblical idea of church.

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MINISTRY

Can we support missionaries who are from incorporated mission boards?

If the incorporated church has a misplaced Lordship, in spite of good intentions to the contrary, an incorporated mission board would suffer from the same deficiency. It would be inconsistent to send out a missionary to establish churches in a way that our own church would consider deficient in its view of Lordship.

Can we advertise the church and the services?

Advertising may inform concerning the church or services, and invite folks to call for more information. Those who call may be invited to come. This personal invitation preserves the private nature of the church property.

Can our church provide care for youth or the elderly or provide educational opportunities as a part of the church ministry?

Certainly. The church may minister in any way consistent with its God-ordained mission. However, no separate organizations can be established to accomplish this. We also need to be careful about setting up these ministries. The Bible never talks about ministries but only the “ministry”. The church has a single ministry for Christ and all that it does must be consistent with that purpose.

Is it okay for an established/registered ministry to use our church building?

The autonomy of the local church allows the local

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church to make any decisions that are not specifically dictated by Scripture. This is one of those decisions. The difference in the view of the church may raise potential problems.

Can I still have “registered” speakers in my “unregistered” pulpit?

Ultimately, this question, like the preceding one, must be left to the autonomy of the local church. The decision must be made in light of the doctrinal differences inherent in the two positions. Some pastors feel very strongly that those who speak in their pulpits ought to be men of like mind.