

Action

Take Your Leadership to New Heights

LEADERSHIP ESSENTIALS TRACK New Track Starting in October of 2012 ...

This develops **WHO** you **ARE** as a leader. 3 modules (2 days each). The track helps you discover who God created you to be as a leader, evaluate your effectiveness, and provides tools to grow in leadership.

Module 1: Assesses personality type, spiritual gifts and passion; introduces Christian Servant Leadership, discover how to grow in character as a leader.

Module 2: Builds on module 1's assignments. Assesses conflict style, preferred response to change and how to function on a team. Introduces creating change, managing conflict, the church as a system and how an effective team functions.

Module 3: Builds on module 1 & 2, pulling together all the participant has discovered about him/herself and builds a plan for the future. Introduces healthy church, healthy leader, personal integrity and church ethics.



NEXT LEVEL LEADERSHIP TRACK Coming in October of 2012...

This learning experience will help you develop competency in **WHAT** you **DO** as a leader. 3 modules (2 days each). All who attend will benefit, but the greatest benefit will be for those who attend with others from their congregation to go deeper into the skills from Leadership Essentials plus strategic, critical & systems thinking; church growth; leading change and managing conflict; communication; recruiting and developing volunteers and more.



For more information contact
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Institute for Servant Leadership (ISL)

www.iservant.org
Herb Shaffer, Director

DOCTRINAL TRACK

New track starting March 16-17, 2012
Mio Church of God, Mio, MI

- ✓ Would you like to be able to open God's word in new and fresh ways to your people?
- ✓ Would you like to develop a theological statement that will ground your ministry?
- ✓ Would you like to be better equipped in the day to day responsibilities of leadership and ministry?

This track is designed to help you do just that.

DOCTRINAL TRACK MODULES

Module 1:

- Understanding the Wesleyan Mind
- Primary Distinctives of the Church of God
- Church of God Heritage
- How to Write a Doctrinal Statement

Module 2:

- Biblical Authority and the Nature of God
- The Life of Salvation
- The Work of the Holy Spirit
- Group interaction on Doctrinal Statement

Module 3:

- Practical Functions of the Church
- Aspects of the "Priestly" Role
- Present and Future Kingdom
- Final review of Doctrinal Statement



All sessions are Friday-Saturday 8:00 a.m. - 5:00 p.m.

Leadership Essentials

Module 3 March 16-17, 2012;
hosted by Mio Church of God
Module 1 Fall 2012

Next Level Leadership

Module 1 Fall 2012
Module 2 Spring 2013
Module 3 Fall 2013

Doctrinal Track

Module 1 March 16-17, 2012;
hosted by Mio Church of God



Sharpen Your Axe! from Dr. William H. Jones, State Pastor

"Since a dull ax requires great strength, sharpen the blade. That's the value of wisdom; it helps you succeed."
(Ecclesiastes 10:10 NLT).

As the New Year begins we ought to think about how we can make this new opportunity better than last year. Yes, we have a new opportunity ahead of us; a chance to work smarter rather than harder. That is what Ecclesiastes 10:10 is about! What does it mean to sharpen our blade this year? How can we sharpen our blade this year? What might keep us from sharpening our blade this year?

What does it mean?

I learned this lesson the hard way. There is a huge difference between a dull ax and a sharp one. When I was a young pastor in a small church, one of the ways we saved money was to burn wood in the parsonage rather than use propane. I learned that wood does not magically appear in one's basement; ready to provide heat. We had to go cut or find downed trees, cut them into 18 inch pieces, bring home the wood and any piece that was more than eight inches wide, would need to be split. The men and some women from the Sears Church of God would go with me to cut, haul the wood, and deliver the wood to our back yard. It was my job to split it and put it in our basement. I discovered what it is like to hit a block of wood with a dull ax and have the handle turn in your hand. I discovered the ax would penetrate the wood and

do its greatest work if the blade was sharp. It took some time to hone the blade to make it sharp, but the ax did much more effective work in less time, when I did the preparation.

How do we sharpen our blade?

What does this have to do with God, the Church, and ministry? Everything! Unless you purposely study the Bible this year you will not stay sharp with new insights from scripture. You will not stay sharp in your close personal relationship with Jesus. Sharpen your blade! You cannot do ministry like you did it 20 years ago and expect the same results. People are more cynical and their options have multiplied. To have one's ax sharp in ministry we must understand our culture and community. We must learn how to help the oppressed, heal the sick, and give sight to the blind... as Jesus described his mission in Luke 4. It is every member's calling to sharpen their ax by preparing for ministry so they can be most effective in their calling. Sharpening can come from reading, or going to conferences, or even going back to school. Sharpening can come from mentoring or shadowing a successful minister so one grows in their skills. But, sharpen we must!

What keeps us from sharpening our blade?

Caring is the first answer. It takes time and effort to sharpen a blade. If we don't care about success (winning and discipling the lost) then we keep beating the block of wood with the dull ax. If we really care that the wood

gets chopped, then we take time to prepare the ax. **Urgency** is the second answer. If we are worried that people we love and people we care about may go to hell then we sharpen our ax. Knowing that winter is coming is a great impetus to split the wood and store it. Knowing the death is around the corner and that Christ is coming soon should give us a strong desire to sharpen our ax. The third answer is **obedience**. Jesus said go into the world and make disciples. This is a command from the King. To not sharpen our ax is to be disobedient to the one who has saved us and called to be part of his life saving team. The fourth answer is **procrastination**. If you wait too long you freeze. If we wait too long people die, and souls are lost. We may pray for someone else to chop the wood, but God gives us all axes and says go.

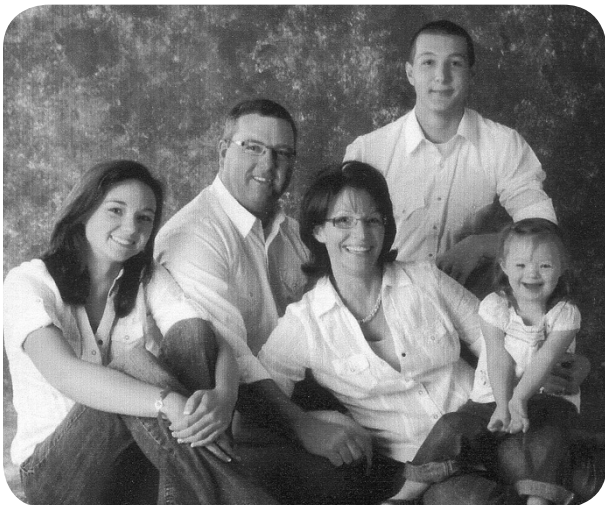
Do you know how an ax gets dull? By using it! May you sharpen your ax of evangelism, leadership, caring, forgiving, sacrifice, and generosity... whatever your ax. May it need sharpening regularly as you constantly are using it for the sake of Christ's Kingdom. By the way, axes also get dull by missing the block of wood and swinging it into the ground. It is okay to swing and miss, but sharpen the ax and swing again. Swinging Hard!



Bill Jones

Pastor Steven Gulick

Full-Time Pastor of First Church of God in Edmore



Emily, Steve, Kim, Tyler, and Kenzie

We celebrate a wonderful milestone in the history of First Church of God in Edmore. For many years the church has been well served by Bi-vocational pastors. Pastor Steve Gulick began ministry with Edmore, First Church of God in 2009 and on November 1, 2011, the Church ask him to be there full-time Pastor. We rejoice with our Church Family in Edmore and with Steve, his wife, Kim, and their children Tyler, Emily, and Kenzie as they move into this new and exciting phase of ministry. The Kingdom of God is growing in Edmore, Michigan.

We excitedly look to the future

as God continues to bless Pastor Gulick and First Church with new souls for the Kingdom and new opportunities to proclaim Christ in Central Michigan!

Community Church of God in Clio presents good example of outreach:

Clio Community Services utilizing our Life Center gym for community outreach to more than 250 families. We have hosted this event for six years. Our church adopts families during the holiday season to help meet their needs. - Pastor Jim Horn



Status Quo ... Unacceptable!

by Reverend Demetrius Booker, Church Health Minister



Demetrius Booker

Nineteenth Century, author, philosopher, statesmen, politician and orator Edmund Burke is credited with saying, "All that is necessary for the triumph of evil is that good men do nothing." Burke supported the American Revolution.

He was fascinated with individuals who wanted to improve their living conditions. To Burke, *maintaining the status quo was unacceptable!*

As I write this article and reflect upon the "State of Our Congregations," I too say, the status quo of a steady decline in our congregations is unacceptable!

Happily, I am NOT alone!

Church Health, our State Pastor Dr. Bill Jones, the Board of Directors, and the attendees of the 2011 Fall General Assembly not only agreed with me, but also voted on an aggressive budget to support our five-year vision.

In short, Church Health Ministry will focus on TAP – Transforming And Planting Congregations throughout Michigan.

Join Us!

As we TAP for the Kingdom, know that we need your help. This plan is not a Church of God in MI plan, but rather a Churches of God in Michigan plan. A plan that requires us to partner together in the following areas ...

Join us in your prayers!

We need you to pray. The more the better! Pray for the members of Church Health as we set a framework for the New Church Planting Task Force team. This team will help coordinate all Church Planting activities in Michigan. Pray for their health, wisdom and willingness to allow the Spirit of God to engage them in a *1 Corinthians 2:9* experience.

Join us in our efforts!

We need you to join us in our efforts of not only planting new congregations, but also in the Transformation of current congregations! As I type this article to you, our local news media is reporting the closure of parishes (churches) in the Catholic Community from 60 to 21. Every Christian Faith Community is experiencing decline in the number of congregations built in the 20th Century. If you are a pastor or church leader, join us in transforming your congregation to ensure your congregation will not be listed among those that have recently closed.

You can do this by being proactive. Proactive individuals do among many things, the following: Invite us to your business and or leadership meetings and let us talk to you about church "Life-Cycles"; become relevant to your community; address issues that affect congregational growth and when you need a pulpit committee to replace your previous pastor, call us to help you set up your pulpit committee and vet your pastor.

Join us in your understanding!

We need you to understand that the "Great Commission" is a calling on all believers! A calling that requires all God's children to share the burden of *soul winning* and *Christian Maturity*. One of the sins of the 20th Century Church was that we created professional clergy who did the work for the church while the members of the church supported the church with their money. Don't get me wrong, the church does need money to meet the needs of building maintenance and ministry activities. But our churches also need what I call, "Believer's Resources." Resources similar to those we see in the book of Acts, when individuals who joined not a church, but a cause. They gave of themselves to achieve the "Great Commission" given by Jesus Christ.

Join us; for those were the orders of Jesus Christ ... and today, **those are the orders of Jesus Christ!**

2012 APPLICATION FOR A CHURCH GRANT

Church Health Ministry announces the notification of application for church grant. The purpose of the grant is to provide Church of God In Michigan local congregations with tools and resources that develop and foster Leadership Development for individuals and ministry teams.

Grant applications are available beginning January 9, 2012. The deadline for returning the application is February 10, 2012. The winners will be notified by March 2, 2012. If you are interested in applying for a grant, please contact the state office and request an application or download one from our website.

Our Life Time Achievement Recipient



James and Elizabeth Rogan

Reverend James A. Rogan and Sister Elizabeth Rogan, Pastor and Co-Pastor of Romeo

First Church of God, celebrated their 50th Wedding Anniversary on September 9, 2011. They were honored and renewed their vows at the Romeo Community Center on September 11, 2011, as family church members and friends also celebrated their 25th Pastoral Anniversary.

The couple met in Romeo, Michigan, and wed on September 9, 1961. They have three children, ten grandchildren and four great grandchildren.

Reverend James A. Rogan is retired from Pontiac Motors and Sister Elizabeth Rogan is retired from Romeo Rim.

They received the 2011 Life Time Achievement Award at our 2011 General Assembly of the Church of God.



Our Outstanding Ministry Recipient



Phil and Eva Palmer

Phil and Eva Palmer received the Annual "Outstanding Ministry" Award given by the Pastoral Health Ministry of the Church of God

in Michigan at the 2011 General Assembly. Phil and Eva are life-long residents of Michigan and have been the catalysts for the revitalization of two of our historic congregations: Charlotte and Burlington. Though Phil is in his seventies now, in the last few years he has led our Burlington congregation to grow from around 20 people to averaging almost 100 people each Sunday. In March Pastor Phil will celebrate his 40th year of Ordained Ministry. When asked about what he does to be so effective, Rev. Phil simply says, "I just love people." We honor Phil and Eva for their fruitful and effective ministry!

Relational Boundaries by Connie Graham, Director of Youth Ministry



Connie Graham

I was with several youth workers recently where the topic being discussed was boundaries. This group started sharing with the idea about setting work

boundaries- setting definite times for their wives and families, but most of the discussion centered around the **relational boundaries with students.** No one brought forth any new earth shattering revelations, but the ideas generated were valuable to review and I thought worthy of sharing with this wider audience.

- Do your best to honor each family's values and convictions and encourage teenagers to do the same.
- Beware of codependent relationships- the purpose of ministry is to minister to teens, not to satisfy your own relational needs or desires. Make sure we have healthy adult friend relationships of our own & model this for the teens.

- When meeting with a student, refrain from answering your phone or text. If they ask, respond that they are important & you can get the message later.
- Never promise confidentiality, but almost always keep it.
- Watch that we don't allow ourselves or others to be a channel for negative information. Send people to the appropriate places for first-hand information.
- Be careful about showing favoritism- especially important when you're investing in key leaders. But don't feel bad about investing deeply in only a few- Jesus did!

"Serving Time"

I recently came across this great idea to use with students that might need financial assistance to attend events and groups provide scholarships, or when the congregation pays a portion of the registration to a convention or event and you still want some accountability:

Start with a discussion about the importance Jesus placed on serving others. Announce the gift of financial

help- either personally or to the whole group. Assign a required number of individual service hours to group members, hand out "service sheets," and ask students to serve church members or others in the community. Either let them be creative, or brainstorm together ways of service. Ask them to write short descriptions of each service experience, logging the time, and adding a reflection about how they felt. Give a time when the acts are to be accomplished and the sheets are due. You can have a sharing time afterwards of what has been experienced from serving.

Have You Checked This Out?

If it's been awhile since you've looked over the youth resources available online at www.chogy.org, then don't delay! Go to the "Resource Center" and you will find these categories:

Parents, Curriculum, Conferences, Service, Fund Raising, Organizations, Team Building, Small Group, and Other Resource ideas. There are great free ideas and helps. You can also submit your own fund raising and service experiences as well.

MSLI Continues to Grow! by Jerry Graham

Ninety-six students were selected to participate in the 11th annual Michigan Student Leadership Institute. Congratulations to the churches who are investing in spiritual leadership training for the youth of our state. This year's conference was held November 11th & 12th at the Clarkston Community Church in Clarkston, Michigan. Our "Thanks" goes out to Clarkston for hosting and housing this year's institute, the worship band from Anderson University, as well as to the many teaching leaders who help to equip the youth. The gathering helped students learn about themselves, learn about the spiritual disciplines of Christianity and how to live a life of devotion and service to our Lord, Jesus Christ.

The keynote opening service offered a panel discussion this year with Dan Whiting, Michelle Draper, Aaron Perry, and Jerry Graham, serving as facilitator. Our topic was "How has your acceptance of Christ changed your everyday life?" Each panel member shared their testimony and then we keyed in on questions such as:

- "Before God called me, my purpose in life was...., what was important to me? Especially in my work?"

- When God confronted me....were changes all at once, slowly, big, small or are they still happening?
 - How is my vocation impacted by faith? What if I weren't a Christian?
 - How are you a leader for Christ? Not just in church, but in your daily life?
- Their testimonies and life experiences as leaders for God touched us all.

We are seeing more evidence every year of God's call and service in the graduates of MSLI. The final year of MSLI challenges the students as they demonstrate their Christian leadership by giving their personal testimonies, being taught to witness for Christ to others using the "bridge" illustration along with scripture, discerning between right & wrong choices and demonstrating service through foot washing. Along with learning about themselves the first year and the spiritual disciplines in year two, we hope to equip them as emerging leaders in the Church of God.

This year we are proud to announce that we have 20 graduates of MSLI who received certificates of graduation which can be used for scholarship assistance at our Church of God



universities. The graduates include: David Harper (Saginaw), Amber Bieske, Keeley Schnepf & Taylor Fenby (Alma) Heather Varcoe & Matt Watts (Farmington Hills), Bethany Salisbury & Trisha Guild (New Horizons-Jackson), Stephanie Mervyn (Eagle Ridge-Midland), Paul Hassen (Mt. Haley-Midland) Wendy Maldonado & Jacob Yeager (N. Avenue-Battle Creek) Caleb Eckman, Kaleb Kaufman & Mandi Shook (Floyd-Midland), Alex Aluxek, Travis Hargett, Calem Heady, Rachel Manssur & Ashley Piper (Clarkston).

Thank you to everyone who supported and helped with this year's Michigan Student Leadership Institute. Watch for our MSLI Tune-Up on March 24, 2012, at the Clarkston Community Church in Clarkston. Our theme will soon be announced for this mid-year Tune-Up in Youth Leadership. If you have any questions, please contact MSLI chairman, Pastor Jerry Graham at eagle1051@chartermi.net or 989-835-9262.

Second Half of Life Ministry by Janice Beyers



Janice Beyers

In the fall of 1997, several older adult ministry leaders met at the Service Center to discuss the need for ministry to and with older adults in our congregations across the State of Michigan.

It was decided that what we needed was help for the Leaders of Older Adult Ministry in our congregations. Janice Beyers, Bob Confer, and Tonda Forsman met a little later to plan our first leaders retreat at Pinckney Pines in the spring of 1998. Out of this retreat a task force was started. We began by planning a yearly retreat for leaders at the Saint Francis Retreat Center in DeWitt, Michigan. At our retreats over the past twelve years, we have invited nationally known leaders in the area of older adult ministry as well as using our own task force members. The retreats were well attended by many of our churches around the state. Some new groups were started in our local congregations. We later added other activities for Older Adults in the spring and the fall. These events were well attended.

An endowment fund was established for Older Adult Ministry. This money will be available to help local congregations with older adult ministry when it reaches a certain amount.

In the last two years, we have found it more difficult to attract those in the second half of life to our planned events. It was decided in our last meeting, that we will no longer function as a committee for Second Half of Life Ministry. We are going to take some time off to look for the best way to help our congregations minister to those in the second half of their lives. We still recognize the need for ministry to and by these individuals in our local congregations. We recognize the importance of our older adults in our congregations and their contributions as a group. We are going to continue providing articles through our state publications as well as being available to assist congregations with resources for ministry.

On April 14, 2012, we will participate in the 360 Leaders Conference by leading three conferences on Second Half of Life Ministry. The subjects of those conferences will be coming out in future mailings.

On May 17, 2012, we will again be joining the Indiana churches for a day at the

Essenhaus in Middleberry, Indiana. Our event will begin with a delicious Amish meal served family-style at 12:00 p.m. The menu will be: 2 meats- baked Swiss steak and roasted chicken, mashed potatoes and gravy, bread dressing, corn, home-made noodles, tossed salad, rolls and apple butter, beverage and dessert...all for \$23 per person. After lunch, we will be treated to a wonderful music program and some sharing from several Church of God leaders from Anderson. Church of God congregations from Michigan, Indiana, Illinois, and Ohio are invited. Registration deadline will be May 7, 2012. Make checks payable to "First Church of God" and mail them to: First Church of God, Attn: Fun and Feast, 2627 Niles Ave., Saint Joseph, MI 49085. Any questions, please call Pastor Bob Confer, 269-983-1524 or e-mail him at bob.c@myfirstchurch.com.

We would like to thank those who have served on the Task Force at some time in the last 14 years. They include Janice Beyers, Bob Confer, Tonda Forsman, Jim Shanks, Wayne Tackett, Curtis and Georgia Pearson, Bruno Riske, Rick Tripp, Gerald Johnson, Louise Worsham, Paul Hein, Harvey Deam and Thelma Sovereign-Taylor.

Thank you all for your support and encouragement.

Leaving A Legacy by Janice Beyers

As I grow older, I often think about what kind of a legacy I will be leaving when I leave this earth. How will people remember me? Will they have good memories of me? Will those memories bring laughter and joy to those left behind? Too often, we are concerned with what we want and need from life. We get caught up in our own desires. As we age, we spend much time remembering how things used to be. We remember when we were able to get around better, when we could see and hear better. We remember when we could remember better. We spend time reminiscing about how things used to be. Last night we went to dinner with friends and we spent some time talking about how things have changed over the years and how much we have changed. It is true that a lot of changes have taken place in my 69 years. I remember our first television, no computers or cell phones, and many other changes in the technical field. I remember loving to read books, write letters and talk to people in person. Much of that has changed. I couldn't help but think that too often, I spend time thinking about the way things were instead of enjoying the day for the way things are.

All of this is to ask, what kind of a legacy are we leaving our family and friends in how we live today? How do we accept the changes going on around us? Do we grumble and complain or do we embrace life as it is? What do others see in us in the face of change, whether it be our own physical and mental changes or changes around us? Do they see God's love shining through us in adversity?

Billy Graham wrote a new book, "Nearing Home—Life, Faith and Finishing Well." It is a book I would recommend you pick up and read. (The large print version will be coming out in January.) He says this, "Long after you are gone, what will your children and grandchildren remember about you? Sometimes the elderly miss their opportunities. They are too engrossed in their ailments and can be solely responsible for running people off—even grandchildren."

We cannot make our children and grandchildren to believe what we do, but we can influence them by our actions. We can show them our love and acceptance. We can be there for them. We need to take time to listen to them and really hear what they are saying or not saying.

We can take time each day to pray for each one of them. Pray specific for their needs and for God's intercession in their lives. It is far more important that we give them our time than it is for us to leave them our money after we are gone. Even if your grandchildren are not nearby, there are many ways for you to keep in touch with them. We may even have to learn new ways to communicate with them, such as Facebook, Skype, texting and tweeting or twittering (whichever it is). We can encourage our children and grandchildren. We can share with them things we have learned in our lifetime. Above all, we can share our faith journey with them. Consider putting it in writing and leaving it for them as a legacy.

In Psalm 71:17-18 we read, "Since my youth, O God, you have taught me, and to this day I declare your marvelous deeds. Even when I am old and gray, do not forsake me, O God, till I declare your power to the next generation, your might to all who are to come."

When I am gone, I want to be remembered for two things—my love for God and my love for others. What kind of a legacy do you want to leave?

Christian Women Connection News by Ann Hawkins, president



Ann Hawkins

As I sit and ponder what I should share in this first addition of the January, February, March issue of the Action News of 2012, I was reminded of a special devotion that was shared at the Christian Women Connection National Board Meeting in Anderson, Indiana, as we met October 14th and 15th of 2011. The story was told about a woman who had an illness and was beginning to lose her hair. When she only had three hairs left she decided to braid her hair. Then eventually she had only two hairs, so she decided to part her hair in the middle. When she ended up with having only one hair left, she put it in a pony tail! Then one day as she was awakening, she realized she had no hair!! She said: "Thank you, Lord! I was running out of ideas of how to fix my hair." WOW! Who controls your attitudes? You? Others? God?"

"Attitude" plays a BIG part in the way we act or re-act to situations that we encounter! It is said that we become a product of our thoughts! I pray that we may all work harder and harder at having more positive thoughts and attitudes in the new year of 2012, because we really do become a product of our thoughts! In Ephesians 6:10 from the Living Bible, it says: ". . . I want to remind you that your strength comes from the Lord's mighty power within you." You and I really do receive inner peace from having His strength within us.

The program planning committee for the CWC State Convention is excited to announce that our convention will be held at the Lexington Lansing Hotel on April 27th and 28th with Bev Michielson as our "special" speaker this year! "Aunt Sadie" (Bev) will perform at our Friday evening banquet as well as sharing Friday evening and Saturday morning. Bev used to work as a loan officer in the

Holland area, said she was diagnosed with peripheral neuropathy, an illness similar to multiple sclerosis. This rare disease now brings life into a new focus. She finds spiritual growth and opportunity can be positive side effects of neuromuscular affliction. Because of her illness she is able to "be there" for others and help by listening to them with a better understanding.



Bev Michielson

Saturday following our luncheon, the singing group, "Sweet Spirit" will close our convention with a concert. I plan to try to get the convention packets ready, with more information for you, in January. Begin making your plans today to be with us April 27th and 28th!

May each of you have a wonderful New Year in 2012! I pray He will be very near and dear to you as He meets your every need!

\$5,000 Tax Credit for My Church, 30 Minutes of My Time.....Not a Bad Return, Huh? by Jim O'Bold



Jim O'Bold

Three Easy Questions

Along with my duties at the Board of Pensions, I'm also the Lay Executive Pastor at Westlake Church of God in Indianapolis, Indiana.

The title to this article is my story when I

looked into the Small Business Health Care Tax Credit for my church this past spring, 2011. All I did was answer "yes" to the following questions and made a call to a CPA in our church to file the paperwork:

1. Does your church have 25 or fewer "full-time equivalent" (FTEE) employees?
2. Do these employees (excluding clergy) have average wages of \$50,000 or less?
3. Does your church provide a uniform percentage of at least 50% toward the cost of their employee's health insurance?

If your church can answer "yes" to all of the above questions, it is definitely worth your time to make a couple of phone calls and get the ball rolling to receive your credit.

A Review of the Small Business Health Care Tax Credit

The Patient Protection and Affordable Care Act (PPACA) established a small business health care tax credit (Tax Credit) as an incentive for qualified small employers (see three questions above) to provide health insurance coverage to their employees. For tax-exempt organizations, the Tax Credit can be up to 25% premiums paid and will take the form of a refundable credit against the amounts the employer is required to withhold from its employees' wages for federal income taxes and Medicare tax, plus the employer's share of Medicare taxes (the credit is therefore also limited by these amounts). Small churches and church-related employers can qualify for the Tax Credit whether they obtain coverage through their denomination's benefit board, a stand-alone church plan, or through an insurance company.

Determining Wages for Clergy – Most Churches Will Qualify

The IRS guidance also addressed how to handle clergy compensation in determining eligibility for and the amount of the credit. Wages, for the purposes of the Tax Credit, are those wages subject to Social Security payroll

taxes (FICA). In most cases, wages paid to clergy are excluded from this calculation because their wages are not subject to FICA. An employer calculates its average wage by dividing the total wages paid to all employees (excluding wages paid to clergy) by the number of FTEEs (including FTEEs who are clergy), rounded down to the nearest \$1,000. As you can see, using the above calculations, most churches would qualify for the Tax Credit under the wage test provision.

Time is of the Essence..... Learn More Now

The Tax Credit is available through 2013. Beginning in 2014, the maximum Tax Credit will increase to 35% of premiums paid by eligible tax-exempt organizations-but only for coverage obtained through the health insurance exchanges; and an employer may only use the Tax Credit for two years after 2014. To learn more about this Tax Credit, visit the IRS link on the Board of Pensions website: www.cogpension.org

Be sure to consult a tax expert and your health insurance carrier to determine if your church or para-church organization is eligible.

- Jim O'Bold, Director of Financial Planning and Development
Board of Pensions of the Church of God

Congregations Giving Report – January-November 2011

CONGREGATION	GENERAL BUDGET	HARVEST OFFERING	OTHER	TOTAL
Allegan	\$494.07			\$494.07
Alma	\$3,750.00			\$3,750.00
Alpena	\$3,048.00			\$3,048.00
Baroda	\$7,646.00	\$90.57		\$7,736.56
Barryton	\$600.00			\$600.00
Battle Creek				
- Minges Hills	\$1,500.00		\$70.00	\$1,570.00
- North Avenue	\$19,849.00			\$19,849.00
Bay City	\$3,303.93			\$3,303.93
Beaverton				\$0.00
Belding	\$789.64			\$789.64
Belleville				
- Body of Christ				\$0.00
- POWER Ctr Ch Int'l				\$0.00
Benton Harbor				
- First at Benton Hgts				\$0.00
- Crystal Springs	\$3,155.80			\$3,155.80
Burlington	\$5,618.00		\$200.00	\$5,818.00
Burton	\$500.00			\$500.00
Cadillac	\$3,300.00			\$3,300.00
Cassopolis				\$0.00
Cedar Springs	\$1,077.60			\$1,077.60
Charlevoix	\$1,814.20			\$1,814.20
Charlotte	\$1,331.68			\$1,331.68
Clarkston	\$33,481.26		\$11,610.41	\$45,091.67
Clinton Township	\$100.00	\$115.00		\$215.00
Clio	\$5,773.59			\$5,773.59
Coleman	\$2,937.33	\$225.00	\$50.00	\$3,212.33
Colon	\$360.00			\$360.00
Crystal				\$0.00
Decatur				\$0.00
Detroit				
- Church of God	\$1,025.00		\$225.00	\$1,250.00
- Gospel Mission				\$0.00
- Greenfield Ave.				\$0.00
- Joseph Campau	\$800.00			\$800.00
- Metropolitan	\$1,100.00			\$1,100.00
- Southwestern	\$825.00			\$825.00
- Wisconsin Ave Second				\$0.00
- Zion	\$920.68			\$920.68
Edmore	\$3,725.27			\$3,725.27
Edwardsburg				\$0.00
Farmington Hills	\$7,397.50		\$155.00	\$7,552.50
Ferdale	\$1,485.00			\$1,485.00
Flint				
- Hilltop	\$579.00			\$579.00
- Holbrook Ave.	\$260.00			\$260.00
- New Creation			\$150.00	\$150.00
- New Generation				\$0.00
- West Court Street	\$14,290.93		\$300.00	\$14,590.93
Flushing				
- Living Word				\$0.00
- Community Hope	\$1,350.00			\$1,350.00
Grand Rapids				
- Bethel Praise and Worship Center				\$0.00
- Faith Ministries Center				\$0.00
- Faith United	\$1,500.00		\$65.00	\$1,565.00
- Orchard View				\$0.00
Grass Lake	\$3,733.29		\$150.00	\$3,883.29
Greenville	\$3,859.42			\$3,859.42
Hope	\$1,100.00			\$1,100.00
Howell	\$4,000.00		\$1,000.00	\$5,000.00
Ithaca				
- Edgewood	\$6,793.60		\$150.00	\$6,943.60
- Ithaca ChoG	\$9,506.02		\$133.00	\$9,639.02
Jackson				
- New Horizons	\$8,310.30			\$8,310.30
- Westwood	\$440.00			\$440.00
Kalamazoo				\$0.00
Kawkawlin	\$500.00			\$500.00
Kentwood				\$0.00
Lansing				
- Pennway	\$13,060.79		\$800.00	\$13,860.79
- West				\$0.00
Lincoln Park	\$2,137.03			\$2,137.03
Livonia	\$977.53		\$450.00	\$1,427.53
Madison Heights				\$0.00

CONGREGATION	GENERAL BUDGET	HARVEST OFFERING	OTHER	TOTAL
Midland				
- Eagle Ridge	\$5,632.00			\$5,632.00
- Floyd	\$9,624.11		\$150.00	\$9,774.11
- Mount Haley	\$2,948.90		\$310.00	\$3,258.90
Millington	\$1,038.35			\$1,038.35
Mio	\$14,971.53		\$450.00	\$15,421.53
Monroe	\$1,000.00			\$1,000.00
Muskegon				
- ChoG United	\$4,256.18			\$4,256.18
- East Muskegon	\$100.00			\$100.00
Niles				
- First	\$3,000.00			\$3,000.00
- Hope Community	\$1,650.00			\$1,650.00
Otsego				\$0.00
Owosso	\$2,692.85			\$2,692.85
Pontiac				
- Eastside	\$58.00			\$58.00
- Lake Street				\$0.00
- Southside				\$0.00
Portage	\$3,908.12		\$205.00	\$4,113.12
Redford	\$990.00	\$66.00	\$0.00	\$1,056.00
Remus	\$1,535.75			\$1,535.75
Romeo	\$164.90			\$164.90
Rose City				\$0.00
Saginaw	\$1,254.77		\$675.00	\$1,929.77
Sanford	\$2,752.93		\$155.00	\$2,907.93
Sears	\$3,708.29			\$3,708.29
South Haven	\$1,337.36	\$1,126.00	\$150.00	\$2,613.36
Saint Johns	\$3,074.00		\$676.00	\$3,750.00
Saint Joseph				
- First	\$30,041.63		\$300.00	\$30,341.63
- Washington Ave.	\$3,000.00			\$3,000.00
Saint Louis	\$1,351.90			\$1,351.90
Sterling Heights				
- Bethany	\$200.00			\$200.00
- Dodge Park	\$1,875.00			\$1,875.00
Three Rivers	\$1,064.77			\$1,064.77
Traverse City				\$0.00
Troy				\$0.00
Vandalia				\$0.00
Wyoming	\$4,804.65			\$4,804.65
Ypsilanti	\$900.00			\$900.00
Individuals	\$2,465.58		\$1,217.00	\$3,682.58
TOTALS	\$301,508.03	\$1,622.57	\$19,946.41	\$323,077.01

Healthy Growing Churches 2012 Network Gathering

February 29 - March 2 in Orlando, Florida
Passionate Leaders for Missional Churches
"It is not a conference, it is a NETWORK!"

2012 Speakers Include:

Don Wilson, Leith Anderson, Paul Borden, Al Ells, Josh Surratt

General Conference Schedule:

Wednesday, February 29 @ 7:00pm through Friday, March 2 @ Noon

Pre-Conference Events:

Discernment Day: Wednesday, February 29, 8:00am-5:00pm. Don't miss this incredible one day event with national leader and coach Jim Griffith (www.griffithcoaching.com) on Discerning God's call for your life.

Leading a Large Church: Wednesday, February 29, 10:00am-4:00pm. Pastors of churches over 1,000 are invited to spend the day with Leith Anderson as he discusses Leading a large church well as well as leaving it well.

Judicatory Roundtable: Wednesday, February 29, 10:00am - 4:00pm. Judicatory Leaders are invited to attend this roundtable free of charge! Randy Spence will lead the talk on Lessons Learned Leading Transformational Movements.

www.healthygrowingchurches.com

ACTION

General Assembly of the
Church of God in Michigan
4212 Alpha Street
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360

Christian Leadership Convention

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What can you do in 360 minutes?

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Refresh!

"Renewing our efforts toward relational connectivity and identity (John 17:21-22) for every individual, church and agency of the Church of God."