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**Clergy-housing tax break
might still be endangered**

By Robert Marus

LOS ANGELES (ABP) -- Despite a new law designed to save it, the tax exemption that ministers receive for their housing allowances might still be in danger.

Denominational leaders and religious media outlets hailed the lightning-fast congressional and presidential approval of a recent bill designed to protect the income-tax perk that clergy members enjoy.

The law is aimed at pre-empting a case where judges were prepared to rule on whether the practice is constitutional. Even if that case is dismissed, however, a California law professor who belatedly became a party in the suit said he would likely go back to court to challenge the tax break on his own.

Erwin Chemerinsky, a professor at the University of Southern California School of Law, is continuing to press the case against the clergy exemption. He is the lawyer appointed by the 9th U.S. Circuit Court of Appeals in San Francisco to address the constitutionality of a part of the tax code that allows clergy members to deduct from their taxable income the portion they use to pay housing costs.

He became involved even though neither side in the original case had questioned the law's constitutionality, but only its application. In the suit, the Internal Revenue Service had said that Los Angeles-area pastor Rick Warren wanted to claim too much housing allowance.

In a surprising move, however, a majority of a three-judge panel of the court asked in March for briefs on the larger question of whether the tax exemption violates the Constitution. Two of the judges questioned whether the provision -- which applies specifically to religious leaders -- creates a government subsidy to religion or causes excessive entanglement between church and state. Both are prohibited under the First Amendment's protection against government establishment of religion.

The third judge issued an emphatic dissent to the decision to expand the question.

Chemerinsky's brief in the case argues that the ministerial tax exemption is clearly unconstitutional. Chemerinsky has been an outspoken critic of the practice in the past. Thus, his appointment by the judges led many legal observers to conclude that a majority of the 9th Circuit was poised to rule against the housing-allowance tax exemption.

The dispute got unusual attention on Capitol Hill, where both the House and Senate rushed through legislation designed to render moot the IRS's argument in the case. Bush signed the bill into law in May. Both sides in the case and the Department of Justice then asked the judges to dismiss the case.

However, Chemerinsky -- an official party to the case by virtue of his appointment by the court -- has opposed the motions to dismiss.

The judges have not yet ruled on the dismissal request. But even if they do dismiss the case, that may not end the constitutional question.

In a phone interview, Chemerinsky said he would "probably" file a lawsuit challenging the tax exemption if the Warren case is dismissed. "This tax provision gives 'ministers of the gospel' a benefit that no one else can claim," Chemerinsky said. "For the government to favor religion in that way is to violate the [First Amendment's] Establishment Clause."

Members of the military and U.S. foreign-service employees also get similar tax breaks on housing allowances, but Chemerinsky said those situations aren't comparable. "Those are situations where the government is choosing to pay its own employees, in part by lessening their tax burden," he said. "That's quite different from saying ministers of the gospel get a tax break."

Attorneys for Warren and religious groups that have filed friend-of-the-court briefs in the case argue that many churches could not afford to attract full-time clergy without the benefit. Banning the exemption, therefore, would place an undue burden on the free exercise of religion. That, they say, would violate the other part of the First Amendment's religious-liberty clauses.

But Chemerinsky disagreed with that argument as well. "There is no free exercise problem in taxing ministers' salaries the same way everybody else's is taxed," he said.

Phill Martin, director of education for the Dallas-based National Association of Church Business Administration, said he continues to be worried about Chemerinsky's involvement in the case.

"This isn't over," Martin said.

Martin said a new lawsuit filed by the professor could be harder to defend. It "will put the IRS and him [Chemerinsky] at the table with no religious body as part of the suit," he said.

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Christian job seekers log on to employment opportunities

By Lacy Elwood

ORLANDO, Fla. (ABP) -- Ministers without a place to serve, thinking about a move or just unsure about where to start: ChristianPlacements.com offers to provide the missing link between job seeker and employer.

The site, which began in January, allows clergy and other Christians to post their resumes, look at job listings and contact businesses, all from the convenience of their computer. Likewise, the site gives employers the opportunity to post the details of their job openings and sift through the resumes that match their criteria.

Founder Justin Ramb created the site to cater to the Christian community. The site is similar to Monster.com, a popular employment Web site.

"There was a realization that the Internet has become such a powerful tool in job searches," Ramb said. "People often go to the Internet first, and we desired a place where people could go and know it was specifically for them."

Ramb said ChristianPlacements.com falls in the middle of current employment Web sites, which offer either general employment opportunities, such as Monster.com, or jobs relating to a specific field.

"It's definitely large enough for the Christian community, but more specific," Ramb said. "On Monster.com, you have a site with 16 million resumes, and you're just one of 16 million others. This resource makes it easier for them to find the ideal job."

Ramb described the site as a "vehicle for the job seeker and employer to find one another."

Applicants are able to post their resumes and use the site's other services for free, by opening an account with the site. Employers must pay a fee to post their job opening for 30 days, if after which the job is not filled, the employer must renew the posting. The resumes stay on the site until the job seeker removes or deactivates them, Ramb said.

"We provide the tool; it's up to the job seeker and employer to utilize it," Ramb said. "We don't screen any of the applicants like other sites. They have to e-mail each other directly if they are interested in the job or applicant."

Charles Holt, rector of St. Peter's Episcopal Church in Lake Mary, Fla., used the site to look for a youth minister for his church.

"It was very easy to use," Holt said. "I was looking for someone in Florida and came up with about five different people. With youth ministers, the pickings are often slim and to turn up that many leads was really good. If I used other sources, I probably would have only had one or two leads."

The site also provides some levels of confidentiality to its users. Candidates must mark a box saying they want their search to be anonymous and the site will control the e-mailed correspondence. Ramb said confidentiality has proven to be important to the Christian job seeker, especially to pastors looking for a new congregation to lead.

Jobs on the site are mostly full-time positions, but the Web site does provide some part-time leads and an internship service. Ramb said the majority of job openings involve pastor positions and other ministry jobs, but he has noticed a surge in technical job openings. He also said there are job openings from companies that are not specifically Christian organizations.

On the seeker side, Ramb said the jobs Christians are looking for vary, with everything from accountants to lawyers to youth ministers. He also said he has received resumes and job openings from international audiences. Holt said he was surprised by how diverse the applicants were and the various denominations represented on the site.

Holt said the site offers employers the chance to find the perfect employee, by offering a platform for connections.

"Every candidate is not going to fit our job profile, but the site gives us a range of possibilities so we can find someone who will," Holt said. "Anytime a Christian network comes together and we make ourselves available to one another, it's very helpful."

The response to the site has come in waves, Ramb said, with people who questioned their current careers after Sept. 11 to the recent wave of college graduates hoping to find the perfect job.

The site is sponsored by Covenant Consultants, LLC.

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-- Lacy Elwood is ABP's summer intern.

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