

BACKGROUND BRIEFS

by Agatha Lubbers

There's something special about this issue of *Perspectives*. It's special because we begin the ninth publishing year of this journal. We trust that it has been a fruitful venture and we only wish that more of those who love and support Christian education would also subscribe and support this venture.

There is reader response betimes to our endeavors. Recently a Dordt College student who is a member of the Hull Protestant Reformed Church in Hull, Iowa, wrote and said, "My parents and I have been receiving *Perspectives* for some time now and I would like to express our appreciation to you for the interesting and informative articles. Many thanks." So for those of you who have contributed and have not received a personal "thank you" for your efforts, here is your "thank you" from a young reader who hopes some day to be a Christian school teacher because she also asked me for the names of all our Protestant Reformed Christian Schools. School Board members, are you reading?

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There is something very special about this issue of *Perspectives* because several of the articles published in this issue concern themselves with the special children that the Lord in His Covenant faithfulness sends into our families and our churches. We often do not count these blessings nor do we capture the opportunities that we have for Christian service in these important areas. We hope that you will enjoy the articles that have been written by the Board for the Society for Special Education, and a very timely article by Mrs. Gertrude Hoeksema on "Special Education, Protestant Reformed, Why?"

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Another of the special features of this issue is the Open Letter from "Conference on Reformed Higher Education." The purpose of this letter is to give the readers of this periodical an opportunity to hear of the efforts of this Conference to begin work in the area of college-level instruction.

I also wish to take this opportunity to inform our readers that the faculty, the student body, the board, the society, and all those who support Covenant Christian High School gratefully announce that the school begins this fall its 16th year of Christian instruction having completed 15 years in June of 1983. A special celebration to commemorate this happy occasion was held at Covenant Christian High School on Saturday, October 8, 1983. One of the products of that commemoration was the publishing of a booklet containing many interesting facts about the history of the school, past graduates, past and present board members, and also short articles from past and present administrators. This attractive and informative booklet is available by writing the school:

Covenant Christian High School
1401 Ferndale S.W.
Grand Rapids, Michigan, 49504

Cost is \$3.00.

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I am the fortunate recipient of several mailings by the Association of Christian Schools International. Although our doctrinal bias is not the same as many of the schools associated with the Association of Christian Schools International, (not to be confused with the Christian Schools International formerly called the National Union of Christian Schools) we nevertheless have many common concerns. Some of these relate to issues regarding our relationship to the secular government — Federal and State. I focus on several of these concerns in this issue.

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Editorials:

SOCIAL SECURITY MADE MANDATORY

The ACSI strongly advocates the separation of state and religion as practiced by private and church schools and churches. William Bentley Ball, a partner in the law offices of Ball & Skelly of Harrisburg, Pennsylvania, is the legal counsel for the ACSI. In a memorandum to Dr. Paul A. Kienel, Executive Director of ACSI, Ball indicates the basic position of the ACSI, particularly as this relates to the social security requirements being enforced beginning in January, 1984. Writes Attorney Ball:

Starting January 1, 1984, all churches and schools which are exempt from federal income tax under Section 501(c) (3) of the Internal Revenue Code will be required to pay FICA (Federal Insurance Contributions Act) taxes for each employee who is paid \$100.00 or more in a calendar year.

This change was made by the Congress virtually without opposition. Some churches took a position supporting the amendment on the ground of its benefit to their employees. It was also argued that the new tax is necessary to keep the Social Security program in existence. Further, churches and schools in many states already pay sales and excise taxes.

Now notice the essential prejudice of Attorney Ball:

The principle involved is plainly a *tax on religion* (italics mine, A.L.). Churches and religious schools are not afforded an option to pay, or not to pay, for an insurance program for their employees. The relatively small size of the tax is irrelevant (though to some the burden may be substantial). *If religion may be taxed a little, why not greatly? The tax imposes obligations upon religious bodies in respect to the use and management of their own resources and with respect to the personnel of their ministries* (italics mine, A.L.).

Attorney Ball, who clearly opposes this kind of intervention by the government and its agencies into the Christian School affairs, suggests the following as a solution to director Kienel:

It is our opinion that a test litigation would fail. Without spelling out detailed reasons, it is clear to us that the Supreme Court would not strike down the amended law. The only remedy we see is through the Congress. Corrective legislation should be prepared and introduced at a very early date.

This memorandum dated September 13, 1983, will no doubt result in some immediate work by the legal advisors of the ACSI. ACSI leaders obviously want to assist member schools in avoiding such FICA taxation. Nevertheless it is obvious that the bill has become law having been signed by President Reagan. Beginning January 1, 1984, therefore, Christian schools will be required to withhold 6.7% from each employee's salary for social security payments. The Christian school (and/or church) will, in addition, pay 7% of each employee's salary to social security as well. "Many Christian schools that have not been making such payments will need to raise their tuition approximately 5% in January to compensate for this additional expense," says director Paul Kienel.

For many of us who read this journal this may not seem to be newsworthy because for many years teachers, board members, and parents have systematically paid this FICA tax. However, a few of our schools have exercised the right to withhold such payment. Now the right to refrain will be taken from us.