**Federal Judge overturns housing allowance for church workers**

Many have called to make sure that we know about the ruling that came out of Federal Court in Wausau, under Judge Barbara Crabb. The “Alliance for freedom from religion” which is headquartered in Madison brought the suit. Below is the official news release from the LCMS:

On November 22, 2013, a Federal District Court in Wisconsin held that the clergy housing allowance is unconstitutional. Specifically, the judge entered an Order and Opinion declaring 26 U.S.C. Section 107(2) unenforceable because it violates the First and Fifth Amendments to the United States Constitution. The judge entered an order enjoining the IRS from enforcing the provision but provided that the injunction will not be effective until all appeals have been concluded or the deadline for filing an appeal has expired, whichever comes later.  Attached is a copy of the opinion.

This Order and Opinion most certainly will be appealed, and we expect voluminous amicus briefs to be filed in support of a reversal of the decision.  For this reason the Opinion will have no immediate impact and will not be effective until all appeals have been exhausted.

Synod General Counsel has been monitoring this case and earlier similar cases for many years and has been reporting on the issue to the LCMS Board of Directors.

Given the recent release of the court’s ruling, church bodies, religious organizations, and legal counsel are assessing the options for response and the potential impact of this ruling. We will provide updated information as it becomes available.

Please keep this whole matter before the throne of grace! Our Lord still is the King of kings and the Lord of lords.