THE MESSENGER MID-AMERICA REFORMED SEMINARY

Student Conference by Daniel Ragusa



Mid-America Reformed Seminary welcomed Dr. G.K. Beale, Professor of New Testament and Biblical Theology at Westminster Theological Seminary, to deliver the lectures for its Spring 2015 Conference. The conference was entitled, "Keys to Interpreting the Book of Revelation," an area in which Dr. Beale has made major contributions, including a 1300+ page commentary.

In the first lecture, "The Key to Interpreting Symbolism in Revelation," Dr. Beale demonstrated how the book views itself as containing symbols on the basis of the Greek word *esēmanen* in Revelation 1:1, which alludes to Daniel 2:28-29, 45. The allusion shows that this is not just a general communication, but, more

specifically, a communication by symbols so that the word should be translated as "signified." The symbolism functions—like the parables of Jesus (see Matt. 13)—as an instrument by which the hardening and blindness of unbelief is intensified, while at the same time shocking the remnant back into the reality of genuine faith and relation with God. So where are we spiritually? What sins have we blithely drifted into? Revelation unveils spiritual realities through symbolism to shock us concerning such things.

The second lecture, "The Two Witnesses in Revelation 11:1-13," maintained that God's presence with us now protects us spiritually through suffering. The "temple" symbolizes God's dwelling place with his people, which extends down to us in the Spirit (see 1 Cor. 3:16). The temple, altar and worshippers are measured because they're secure. But the outer court, which may symbolize the church's physical welfare, is not. How could it be if we're sacrificing ourselves on the altar as part of our priestly service? Such suffering is to continue for 1,260 days, a symbol for the church's pilgrimage until Christ comes. The two witnesses symbolize the universal church in its remnant form, empowered for its missionary task in the midst of suffering by standing in the presence of God as two brightly shining lampstands.

The final lecture, "Babylon the Great in Revelation 18 (focusing on 18:4-5)," focused on the urgent call to come out of Babylon. The biblical-theological precedence for this is primarily Israel's call to come out of exile in Babylon (Jer. 51:54). In Revelation, however, Babylon symbolizes the world that trusts in itself (see Dan. 4). Her false security, which leads to careless ease and self-sufficiency, even self-deification, will one day be exposed and the world will weep. If we feel uncomfortable witnessing, going to church, praying, etc., we've been injected with Babylon's drugs. Only in Christ will we be able to rise from the dust heap of this soon-to-be-destroyed world system in resurrection glory. The time of the demise of the Babylonian city will be the rise of the city of God in consummate resurrection!

In these lectures, Dr. Beale deftly combined solid scholarship with sensitive pastoral application, engaging both the heart and mind. He comforted the afflicted and afflicted the comfortable, but left us all saying with the apostle John, "Come, Lord Jesus!"

Conference Recordings are Available

The 2015 Spring Conference with Dr. Beale was a very memorable event on Mid-America's campus. In addition to a packed chapel and others viewing the lecture on large-screen TV in an adjacent classroom, Mid-America had over 100 friends from around North America register to livestream the Spring Conference for the first time.

If you were unable to attend the conference in person or via livestreaming, Dr. Beale's lectures are still available in several formats. First, videos of the lectures are available on-demand by going to Mid-America's website at www.midamerica.edu. Once you are on the website, point your mouse on the "RESOURCES" option at the top of the page. Click "Mid-America Capture Portal" on the drop-down menu. This will take you to a free list of available lectures. Dr. Beale's lectures can be found at the top of the list.

Secondly, Mid-America is making Dr. Beale's lectures available on CD for those who may wish to listen to the audio portion of the lectures. These CDs are available to you free of charge. Simply contact the seminary by phone at 219-864-2400 or by email at info@midamerica.edu and request the three-CD set of Beale lectures. The CDs are great to take with you in the car or to provide to those who may not have the ability or interest to view the ondemand videos online.

While Mid-America is providing these lectures in video and audio format at no charge, there is a cost to produce and distribute these lectures. So, if you find the materials beneficial to you, we ask that you consider making a contribution to Mid-America. We think you will!

The Transforming Power of Gospel Preaching by Rev. Paul Murphy

The following is an abbreviated version of Rev. Murphy's address at the commencement on May 21, 2015.

"You graduate at a time when the Church is in a sad state and a low point. And yet, interestingly, it is also a time when we have entered what has been called "the new dark ages," a post-Christian America. The confluence of those two things is providentially profound. On the one hand, the Church is faced with a need for reformation and revival. On the other hand, as we are faced with increasing secularism, we have an opportunity and an obligation to preach the gospel in a context that we have never before faced.

Your respective churches, Lord willing, commission you to be heralds of the Gospel, a Gospel of transforming power. This Gospel must be the source and the substance of your ministries, your encouragement, and your motivation.

Empires have come and gone but the Kingdom of Jesus Christ remains, endures, and is still advancing. From 120 in the upper room it has grown to be the largest religion in the world today. That happened because of the transforming power of the Gospel. It literally changed the world.

Philip Schaff says 'Jesus was no political figure; he had no connection with Herod or the Sanhedrin; he took no political action; his disciples were relatively uneducated. Yet he changed millions more than Alexander the Great, Mohammed, and Napoleon put together.' Alvin Schmidt notes that Christianity has the 'record of being the most powerful agent in transforming society for the better across two thousand years since Jesus lived on the earth. No other religion, philosophy, teaching, nation, movement—whatever—has so changed the world for the better as Christianity has done.'

By the time of the Reformation the Gospel had once again been lost in the Church. Its recovery transformed the Church at that time and fueled the greatest missionary movement since the New Testament era. The Belgic Confession and the Heidelberg Catechism were missionary documents used for propagating the faith. The golden age of missions was energized by Reformed truth, the doctrines of grace. The Church today needs reformation and revival in order to recapture that evangelistic fervor and passion. Evangelism is a must, not a maybe. The church that ceases to be evangelistic will soon cease to be evangelical. If a church will not evangelize, it will fossilize. We must not get to that point.

Reformation begins with knowing God is a missionary God. A missionary Father sent a missionary Son who together sent a missionary Spirit who, on the day of Pentecost, is poured out so that there will be a missionary Church empowered, equipped, and enabled with Divine energy. J. I. Packer, says 'Jesus is alive, and on the loose'! You men need to own the great commission and preach this powerful Gospel to arouse the Church from her slumber, to reach a culture that is dead, dark, and dying without God and without hope unless they turn to the Lord.

Never forget that this Gospel populates the Church with people who have been raised from the dead. Paul likens this to the creative action of God in 2 Cor. 4. Make sure that your people understand the power of this Gospel and its gracious effects. This Gospel must characterize your ministries, your preaching, teaching, and counseling.

This Gospel must be what is ever and always held before your members to instill and inculcate in them the consciousness that they are sinners saved by grace, and loved by God for no other reason than His good pleasure and the work of Jesus Christ for them.

This Gospel is the cure for nominalism, for taking the faith for granted, for arrogance, smugness, selfrighteousness, the malaise that permeates so many churches, the indifference to and lack of love for the lost. Preach and teach this Gospel until people weep with joy for the grace of God to them in Christ.

This message with which you are entrusted as you go forth will benefit little and bless few unless it has first transformed your own heart. This Gospel needs to daily transform and renew you. Constantly be captivated by the Gospel. Let it move you to tears. Be always amazed, astonished, and in awe of what God has done for you in Jesus Christ. Let it encourage you, motivate you, and be the constant theme of your ministries. Amen."

The full recording of this speech can be heard at sermonaudio.com.

Father and son participate in commencement by Glenda Mathes

At this year's commencement, Dr. J. Mark Beach gave the charge to the graduates, including his son, Justin. For the first time in Mid-America's history, a faculty member's son graduated from the Seminary.

"It has been a great delight to have my son in class these last three years," Dr. Beach says. "What I treasure most is the fellowship we enjoyed during this time. It has been very edifying to 'talk shop' with him and explore issues of mutual concern about the church and its effort to bring the gospel to our secularized culture."

Justin says, "Studying under my dad's teaching was about what I expected in terms of classroom dynamic. I guess the biggest difference in terms of my experience and that of my classmates was that I already knew the punchline to his jokes."

Dr. Beach urged graduates to heed Christ's directive: "Follow me" (John 21:19). Christ used those words to call Peter and to restore him after his denial, showing that is the only answer when we fall into sin. Dr. Beach pointed out the need to repent, believe, and follow (initial imperatives in Mark).

Dr. Beach has taught at Mid-America for 18 years and is Professor of Ministerial and Doctrinal Studies. Justin Beach received this year's Doctrinal Studies award.



Mitigating the NIT by Keith LeMahieu



In the last Messenger I attempted to illustrate how it is possible you might unknowingly be considered a high-earner by the IRS and what implications that could have for your tax liability. I used two illustrations – the sale of a family farm and the sale of rental property. In both cases, capital gains from the sale in these illustrations pushed the fictional owners well over the high-earner income threshold of \$250,000 (\$200,000 for single filers). These are just two of many possible illustrations that could easily drive your income north of the high-earner minimum and result in an unexpected tax liability. While most of us are familiar with the capital gains tax, the Affordable Care Act introduced the less familiar Net Investment Tax (NIT) that applies a 3.8% tax on any income that exceeds the high-earner threshold.

So how do you mitigate the capital gains tax and possibly eliminate the NIT? Imagine that 40 years ago you bought a vacation home on the lake for \$50,000. Today that vacation home is appraised at \$500,000 and the sale will result in a long-term capital

gain of \$450,000. For the sake of simplicity we'll assume your income for the year is \$450,000. A capital gains tax of 15% on \$450,000 would be \$67,500 and the NIT on \$200,000 would be \$7,600. How can you reduce or eliminate this tax burden?

The IRS provides a number of attractive options to generous tax payers. I will mention just two options. The first is a charitable remainder trust or CRT. A CRT is an irrevocable tax-exempt trust that can provide an income stream for life with the remainder of the donated assets eventually going to the non-profit organization(s) you select. A CRT generally provides an immediate tax deduction based on the value of the gift, it eliminates capital gains and NIT taxes, and it can provide an income stream in retirement based on the value of the donated assets. This income stream can be deferred until a later date when you anticipate being in a lower tax bracket.

Another option that can eliminate or reduce the capital gains or NIT tax burden is a donor advised fund or DAF. A DAF is set up at a public charity (such as the Barnabas Foundation), and it allows you to make a charitable contribution to the DAF, receive an immediate tax benefit, and then use the funds to make charitable gifts over time to your favorite charities. It is like a stewardship savings account where you can contribute tax-free funds whenever you want, and then direct the fund to make gifts on your behalf to your favorite charities.

If you wish to learn more about how you can mitigate or perhaps even eliminate the capital gains and NIT tax, you can contact the seminary or the Barnabas Foundation directly.

Board of Trustees' Report by Rev. Adrian Dieleman

The Board of Trustees met on May 21-22 at the Seminary campus. Rev. Bill Pols chaired the meeting in the absence of the President, Rev. Rich Kuiken.

Among the highlights of the meeting were the interviewing and reappointment of Dr. J. Mark Beach as Professor of Ministerial and Doctrinal Studies. We also approved a sabbatical request of Dr. Beach. In addition, the following staff members were reappointed: Florence Kooiman, Office Manager; Tracy Whitfield, Administrative Secretary/Receptionist; and Bart Voskuil, Associate Librarian.

Nominations were approved for replacement of Board members whose terms expire this year. The following were recognized and thanked for their years of service on the Board: Mr. Jack Huizinga, Rev. Kim Kuhfuss, Rev. Rich Kuiken, and Rev. Bill Pols.

Board members approved the granting of degrees to eight graduates and also had the privilege of attending the Seminary's 30th Commencement exercises on Thursday evening. The hospitality of the faculty and staff was excellent and the fellowship rich, and much thanksgiving and praise to the Lord were given for His continued blessing upon the Seminary.

The Board approved changes to the administrative structure of the Seminary. The present administrative position of "Director of Development" has been renamed to "Vice-President for Advancement." The present administrative position of "Financial Officer" has been replaced with that of "Manager of Marketing, Digital Media, and Publications." And, the present administrative position of "Office Manager" has been re-named"Vice-President of Administration."

We approved a budget that reflects a declining Canadian dollar and requires extra giving from the American supporters. We pray that supporting churches and individuals in both Canada and the U.S. will keep the Seminary in their prayers and planned giving. Dr. Venema (right) thanks Rev. Bill Pols, Mr. Jack Huizenga, and Rev. Kim Kuhfuss for their years of service on the Board.





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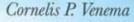
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How Christ Grows His Church





HOW CHRIST Builds His Church

by Glenda Mathes

The modern church growth movement often emphasizes human strategies rather than divine means. Dr. Venema's *By His Spirit and Word*, aptly subtitled *How Christ Builds His Church*, shows that the Church grows from the Spirit's work through God-appointed means: preaching the Word and administering the sacraments.

The book title reflects the Heidelberg Catechism's personal confession about how Christ "gathers, defends, and preserves for Himself, by His Spirit and Word, in the unity of the true faith, a Church chosen to everlasting life; and that I am, and forever shall remain, a living member thereof" (Q & A 54, emphasis added).

In *By His Word and Spirit*, Dr. Venema surveys development of doctrine regarding the means of grace, addresses contemporary challenges to it, and suggests helpful perspectives for modern

ministry. He writes, "Identifying the unhealthy and self-defeating pragmatism that often infects the church growth movement is necessary. But it is not enough to meet the challenge. Reformed churches need a laser-like focus upon what it takes to carry out with fruitfulness the great mission that Christ effects through the church's ministry" (p. 179).

This volume, Dr. Venema's 11 other books, as well as works by Dr. J. Mark Beach and Rev. Mark D. Vander Hart are available at the Seminary and its online bookstore. For a complete listing of faculty publications and to order, go to Mid-America's website (www. midamerica.edu) and open the Bookstore link under Resources. Click on the Books category in the upper left column, and then on Faculty Publications in the center column.