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Most people are creatures of habit, we go to the same restaurants, order the same foods, drive the same route to work, wear our favorite clothes, etc. Yet if we are not careful, our tendency toward the familiar can restrict a move of God. If we become too set on doing things a particular way we may begin to fear and resist the new and unfamiliar. We will stay stuck in old habits and dysfunctional situations all because we fear something new.

In the sixth and seventh chapters of Genesis, God tells Noah that it is going to rain and that He needs him to build an ark. Biblical scholars have suggested that until God makes this declaration to Noah, rain has never fell from the sky. Genesis 2 says that at creation there was a mist that came from the earth to provide water for plants. God is telling Noah that something new is about to happen. Noah's response to God's instruction was action. He did not dwell in the comfort of what he knew, nor did he give into the fear of the unknown, but Noah trusted God and followed His instructions.

### "Are you willing to let God do something new?"

Many of us say we want God to do a new thing in us and for us but only if it can be done without us leaving our comfort zones. If we keep doing the same old things, we will continue to get the same old results. Through the Prophet Isaiah, God says, "Forget the former things; do not dwell on the past. See, I am doing a new thing! Now it springs up; do you not perceive it?" God wants to do a new thing in all of us, God wants to take us to higher levels but He will not pull us along kicking and screaming.

He needs us to follow His instructions, to focus on where He is trying to lead us, and not on our fear. Notice that Noah didn't just follow some of God's instructions, he followed ALL of God's instructions. He put his full trust and faith in the Lord. He recognized that God knows best. In order for God to do a new thing in us, we must respond in the way of Noah, with obedience and submission.

- Rev. Cean James, PSEC Associate Conference Minister  
for Congregational Development

## Participating in the Shared Economy

If you use one of the many online platforms available to rent a spare bedroom, provide car rides, or to connect and provide a number of other goods or services, you're involved in what is sometimes called the sharing economy.

An emerging area of activity in the past few years, the sharing economy has changed how people commute, travel, rent vacation accommodations and perform many other activities. Also referred to as the on-demand, gig or access economy, the sharing economy allows individuals and groups to utilize technology advancements to arrange transactions to generate revenue from assets they possess - (such as cars and homes) - or services they provide - (such as household chores or technology services). Although this is a developing area of the economy, there are tax implications for the companies that provide the services and the individuals who perform the services.

This means if you receive income from a sharing economy activity, it's generally taxable even if you don't receive a Form 1099-MISC, Miscellaneous Income, Form 1099-K, Payment Card and Third Party Network Transactions, Form W-2, Wage and Tax Statement, or some other income statement. This is true even if you do it as a side job or just as a part time business and even if you are paid in cash. On the other hand, depending upon the circumstances, some or all of your business expenses may be deductible, subject to the normal tax limitations and rules.

The IRS encourages taxpayers participating in the sharing economy to understand the potential tax issues affecting them. The IRS is providing additional information to help people and many tax professionals can assist with tax issues and questions related to this emerging area.

Issues for Individuals Performing Services

[Filing Requirements](#)

[Employee or Independent Contractor](#)

[Tax Payments, Including Estimated Tax Payments](#)

[Self-Employment Taxes](#)

[Depreciation](#)

[Rules for Home Rentals](#)

[Business Expenses](#)

[Receiving Form 1099-K, Payment Card and Third Party Network](#)

- Tammie Wisniewski, PSEC Financial Operations Manager