

**BAPTIST PRESS**

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April 26, 1968

**NEWS ANALYSIS**Social Security Forms  
Provided For Objectors

By W. Barry Garrett

WASHINGTON (BP)--The Internal Revenue Service of the U. S. Treasury Department now has available application forms for exemption from Social Security participation for ministers who may think they are opposed on grounds of conscience or because of religious principles.

Form 4361 is to be used. However, it is not necessary to file an application for exemption until April 15, 1970.

The 1967 amendments to the Social Security law enacted by Congress provide automatic coverage of ministers of religion unless under certain conditions they are exempt because of conscience or religious principles.

The conscientious objection must be to the acceptance (with respect to services performed as a minister) of any public insurance which makes payments in the event of death, disability, old-age, or retirement, or which makes payments toward the cost of, or provides services for medical care.

According to the application for exemption, a minister is entitled to conscientious objection to participation in Social Security only on that part of his income derived from services performed as a minister.

The example used by Internal Revenue Service is: "Rev. Care, who filed a valid and effective exemption, derived \$1,700 from his ministry and net income of \$2,500 from his operation of a farm. As the exemption applies to ministerial income only, Rev. Care has net earnings from self employment of \$2,500 from the operation of the farm. These farm earnings are subject to the self-employment tax."

A minister who previously has filed an effective waiver certificate Form 2031 which voluntarily brought him into Social Security, may not now file for an exemption on the basis of conscientious objection.

Members of religious orders who have taken a vow of poverty are exempt from the self-employment tax and need not file application for exemption.

The application for conscientious exemption is a very simple statement. It requires only that the applicant state that he is opposed by reason of conscience or religious principles to public insurance and medical care.

Apparently, unless there is obvious reason to question the applicant's affirmation, this will be all that is required for ministerial exemption from the self-employment Social Security tax. In fact, it may be so easy that some ministers may sign the conscientious objection statement without thoroughly thinking through the implications and results of his act. He may later regret having done so.

For this reason no minister should rush into signing the conscientious objection application for participation in Social Security until he has all the facts before him and until he fully understands what is involved.

Obviously, there is a difference between anger or disapproval of a governmental program and "conscientious objection."

Before a minister signs such a conscientious objection statement on Social Security he should think through the long-range effects on both himself and his family.

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However, if a minister is honestly a conscientious objector to paying Social Security taxes on that part of his income which is derived from his ministerial services, he should obey the voice of God, willingly accept the consequences and make application for exemption.

There is ample time for the conscientious objector to make up his mind since the application need not be filed until April 15, 1970. On the other hand, for those ministers not conscientious objectors their mandatory Social Security coverage obligation began Jan. 1, 1968. This tax must be paid at the same time he pays his 1968 income tax.

-30-

Baptist College Gets OEO  
Grant For Upward Bound

4/26/68

MARS HILL, N. C. (BP)--Mars Hill College, a Baptist school here, has received a federal grant of \$66,609 from the Office of Economic Opportunity to establish and operate an Upward Bound program for about 50 economically and culturally disadvantaged high school students in two counties.

It is believed to be the first Baptist college in the state to participate in the Upward Bound program of the War on Poverty. Mars Hill is located at the edge of the Appalachian Mountain range in Western North Carolina.

Heavily concentrated in the summer but continuing through the normal school year, the program will enroll 25 rising sophomores and 25 rising juniors. These will come from the five high schools in Madison County and from three Buncombe County high schools.

Objective of the Upward Bound program is to take the students where they are academically, culturally and physically and guide them and encourage them in their progress in each area as much as possible, with hopes of preparing them for college.

An eight-week summer program involving the Upward Bound youths -- both boys and girls -- will begin here June 17. It will include individualized instruction in language arts -- reading, writing, listening and speaking -- and in mathematics -- arithmetic, algebra and geometry. Physical education and drama also will be included.

Supplementary activities will include attendance at plays and musical programs in Asheville, Burnsville and Flat Rock, N. C.; participation in the Mars Hill College Summer Theater Workshop; and field trips to the state capital and to other scenic and historic points throughout the state.

John M. Hough, Jr., head of the college's department of education, has been named project director. He said he will seek re-renewal of the project and additional funding for 1969-70. If he is successful, the students initially chosen to participate in the program may continue in it a second year.

The teaching staff for the program will consist of seven persons: a high school reading specialist, two English teachers, two mathematics teachers, a physical education instructor and a drama teacher. Part of these will come from the college faculty and part from the faculties of the high schools whose students will be participating in the program.

In addition to the teaching staff, seven Mars Hill College students will be employed as tutors and dormitory counselors. They will live in the dorms with the Upward Bound students and will work closely with them in all phases of the summer schedule.

In addition to paying the teachers, administrative personnel and tutor-counselors, the federal grant will provide room and board for the Upward Bound students and give each a small weekly allowance for personal needs. It also will cover medical and dental examinations for the students and some types of corrective treatment.

The students will receive free admission to all cultural, recreational and athletic activities sponsored by the college both during the summer and during the 1968-69 school year.

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Lower Nursery Rates Set  
For Houston Convention

4/26/68

HOUSTON (BP)--Nursery facilities for the Southern Baptist Convention here June 3-7 will be offered at a lower cost for a wider age-span of children than in the previous years, the convention's nursery committee here has announced.

The nursery facilities will be provided at the First Baptist Church of Houston, located at the corner of Fannin and Lamar streets, about eight blocks from the Coliseum where the convention will be held.

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April 26, 1968

3

Baptist Press

The nursery facilities will be available for children from birth through age six (pre-school), at a reduced cost of \$1 per session for one child; \$1.75 per session for two children; or \$2.50 per session for three or more children.

Nursery committee chairman C. Allen Collier, minister of education for the First Baptist Church, pointed out that the nursery fee has been considerably reduced this year when compared to previous conventions, and that the age-limits have been increased.

Last year, for example, the nursery facilities at the convention were limited to children three years of age and under, and the cost was 75 cents per hour per child.

Collier said that the Union Baptist Association was subsidizing the nursery budget for the convention, enabling the costs to be lowered.

Nursery and pre-school departments will open at 8:15 Monday morning, June 3, and be open for each session of the Southern Baptist Convention, the Pastors' Conference, Woman's Missionary Union Convention, Music Conference, and Religious Education Conference.

Collier said that those attending the convention with children in the nursery are urged to call for the children as quickly as possible upon the conclusion of each convention session.

In addition, the facilities will be open on an advance reservation only basis Thursday afternoon, June 6, when there is no convention session, but advance reservations must be made at the time of first registration at the church.

No meals will be provided for the children, but refreshments will be served during each session. Meals will be served, however, during the Thursday afternoon period for an extra charge.

Registration information desks will be placed at the Fannin Street entrance of the church, and parents are advised to enter by this door, Collier said.

The nursery committee chairman also suggested that parents with children park near the church, leave their children, and then walk the eight blocks to the coliseum. Although the church owns no parking lot, Collier said that the public parking lots nearby are likely to be less crowded than those near the coliseum.

Cheavens Retires From Baylor  
PR Post, Risenhoover Named

WACO, Tex. (BP)--David A. Cheavens, director of public relations and head of the journalism department at Baylor University here, has announced his retirement from the public relations field to give full time to teaching.

Named director of public relations for the nation's largest Baptist university is C. C. Risenhoover, who for the past 1½ years has been director of the Baylor news and information service.

Cheavens has held the two positions for the past seven years, after having worked with the Associated Press for more than 20 years.

Risenhoover, 31, was press representative for the Baptist General Convention of Texas before joining the Baylor public relations staff. Previously he was news and information director at Houston Baptist College.

A Baptist minister, Risenhoover has been pastor of several Texas and Louisiana churches, and reporter for daily newspapers in Jacksonville and Marshall, Tex., and station KALB-TV in Alexandria, La. He attended Louisiana College (Baptist) in nearby Pineville, La., and is a graduate of Baylor University.

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Committees Plan Arrangements  
For Hemisphere Lay Congress

4/26/68

RIO de JANEIRO, Brazil (BP)--A local committee of 50 members with 13 sub-committees has been named to coordinate arrangements for the Pan American Laymen's Congress here July 15-21.

The laymen's congress is expected to attract about 750 Baptist laymen from throughout North, Central and South America. It is a part of the Crusade of the Americas evangelistic effort.

Henry Earl Peacock, general coordinator for the Crusade of the Americas, made the announcement of the appointment of the arrangements committees. Owen Cooper, president of the Mississippi Chemical Corp., Yazoo City, Miss., is chairman of the Crusade of the America's committee on lay involvement which is sponsoring the Pan American Congress.

Peacock, in a letter to Cooper, said that large delegations are anticipated from Argentina, Uruguay, Paraguay, and Chile, which comprises the Southern Region in the Crusade of the Americas organizational pattern.

Peacock said that a 50 per cent discount on plane fare had been secured for Baptist laymen in Argentina to attend the conference, and that explorations are in process on the possibility of a chartered plane to take laymen from Chile to Rio de Janeiro, with stops in Uruguay and Paraguay to pick up laymen at those points.

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