



BAPTIST PRESS

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83-48

Credentials Committee
For 1983 SBC Named

PITTSBURGH (BP)--The credentials committee for the 1983 annual meeting of the Southern Baptist Convention, June 14-16, has been named by President James T. Draper Jr.

The committee will be chaired by Jere Mitchell, pastor of First Baptist Church of Fayetteville, Ark., who was named by Draper in September.

The committee is charged under SBC Bylaw 8 with assisting "the registration secretary in problems regarding registration and seating of messengers," a process which has been tightened up by convention action in the past few years.

According to Registration Secretary Lee Porter, the committee "deals with people who come to the convention with improper credentials or no credentials. People who come with their registration cards properly filled out do not have to spend time with this committee. Last year in New Orleans, 11 percent of the messengers had to go before the committee."

The 21 member committee also deals with "any contention arising on the floor concerning seating of messengers." In past years, the seating of some messengers or recognition of messengers from some churches has been challenged.

To register, a messenger must have a properly filled out registration card or a letter from the church which has accredited him or her. In the absence of such credentials, the messenger is requested to secure a telegram from the church, Porter said.

The 1983 committee features three state convention presidents and one former convention president. Presidents are Mark Caldwell, pastor of University Baptist Church in College Park, Md., and president of the District of Columbia Baptist Convention; Harrell R. Cushing, pastor of First Baptist Church of Gadsden, Ala., and president of the Alabama Baptist State Convention, and Lewis McDonald, pastor of Oak Grove Baptist Church in Bel Air, Md., and president of the Baptist Convention of Maryland.

Emmett C. Stroop, a layman and member of Westside Baptist Church of Harrisonburg, Va., is former president of the Baptist General Association of Virginia.

Porter said the churches represented by the committee members gave an average of 17 percent last year through the Cooperative Program, and average more than \$90,000 in CP gifts per church.

In addition to Mitchell, Caldwell, Cushing, McDonald and Stroop, committee members are:

Charles Walton, pastor of First Baptist Church, Bridge City, Texas, secretary; Marion D. Aldridge, pastor of First Baptist Church, Batesburg, S.C.; Robert E. Blackburn, director of missions in Martinez, Ga.; C. Gary Bonner, pastor of First Baptist Church, Huntsville, Texas;

Earl Craig, pastor of First Baptist Church of Jackson, Miss.; Bill Curl, associate pastor of First Baptist Church, Orlando, Fla.; Billy T. Hargrove, director of the stewardship department, Missouri Baptist Convention, Jefferson City; Max D. Hester, a student at Southern Baptist Theological Seminary, Louisville, Ky.;

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Charles Kemble, associate director of development for the University of Mary Hardin Baylor in Belton, Texas, but stationed in San Antonio; Thomas M. Knotts, director of missions in North Augustine, S.C.; Bill Norris, a layman from First Baptist Church of Greensboro, N.C.; Joe Ratliff, pastor of Brentwood Baptist Church, Houston;

Rod Smith, pastor of Meridian Baptist Church, El Cajon, Calif.; C. Glen Sullivan, pastor of Concord Baptist Church, Knoxville, Tenn.; Grover Talbert Jr., pastor of First Baptist Church in Frankston, Texas, and Glen Turner, pastor of Lane Avenue Baptist Church, Columbus, Ohio.

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Luther Rice Birthday
Observed In Symposium

By Robert Dilday

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3/28/83

WASHINGTON (BP)--The leaders of the New Religious Right "have the potential to alter the course of American history," former U.S. Senator George S. McGovern told a symposium at George Washington University.

McGovern, chairman of Americans for Common Sense, was among a panel of church-state experts who participated in a bicentennial celebration of the birth of Luther Rice, an early Baptist missionary who founded Columbian College in 1821. Columbian later became George Washington University.

"The forming of Moral Majority in 1979 marked the collaboration of religious fundamentalism and right-wing politics," said McGovern. "The bridge between religion and politics has been crossed with uncertain results."

Clarence C. Goen, professor of church history at Wesley Theological Seminary in Washington, said, "Luther Rice believed education was integral to the entire evangelistic task of American churches. Columbian College was an outward and visible sign of his denomination's mission and purpose."

Speaking to the seminar's theme, "Voluntary Associations In a Free Society," Goen noted, "Voluntarism in our pluralistic society means churches have to win and keep their members through persuasion alone. I see no way to ensure authenticity (in religion) if religious people fail to provide for themselves and their children the religious nurture they feel they need. Why do they demand it be carried out by public institutions?"

Stan Hastey, director of information services for the Baptist Joint Committee on Public Affairs, said, "We are witnessing the most grotesque kind of revisionism of early American history, and particularly of the church-state arrangement worked out by the nation's founders."

Sketching recent federal court decisions concerning religion, Hastey said, "The October 1981 and October 1982 terms, the latter at midstream, will be recorded as truly significant terms in the (church-state) field."

Hastey decried the "growing tendency of government to determine for itself what is 'church,'" and speculated that "it is the advent of fiscal crises at every governmental level that has triggered the closer surveillance by government of religious groups, or perhaps...the rise of well-publicized, highly visible and sometimes suspicious-sounding newer religions."

Glen Miller, professor of church history at Southeastern Baptist Theological Seminary in Wake Forest, N.C., said religious liberty for Baptists in the colonial and early national periods meant freedom to break away from their sectarian roots and establish colleges, develop missions and organize on a denominational basis.

"The formation of the Southern Baptist Convention (in 1845) meant the new understandings of religious liberty were taking hold among the rank and file," said Miller.

Other addresses by William H. Brackney, executive director of the American Baptist Historical Society in Rochester, N.Y., and James H. Smylie, professor of American church history at Union Theological Seminary in Richmond, Va., continued the emphasis on voluntarism in the midst of pluralism.

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Noting that of all dissenting sects in colonial America the Baptists used the voluntary association most effectively, Brackney said, "In the early colonial period colleges were founded by established religions; in the late period, dissenting preachers established them based on pluralistic support."

Smiley said, "Pluralism is as American as apple pie," and claimed "The tool which kept pluralism together at the end of the 18th century is still the law of the land: The Constitution of the United States and its First Amendment."

The symposium was co-sponsored by the university and the District of Columbia Baptist Convention.

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Ministers' Social Security
To Go Up Under Compromise

By Larry Chesser

Baptist Press
3/28/83

WASHINGTON (BP)--Social Security taxes for ministers will rise significantly under the compromise reform package passed by Congress to aide the financially troubled retirement system, but not as sharply as they could have.

In resolving differences between House and Senate versions of the bipartisan plan to inject an additional \$165.3 billion into the Social Security system, Congress agreed to continue to exclude from Social Security taxation most employer contributions to certain nonprofit pension plans such as those administered by the Southern Baptist Convention's Annuity Board.

But in a move which will significantly raise Social Security taxes for ministers and other self-employed persons, Congress voted to raise self-employment taxes from 75 percent of the combined employer-employee rate to the full combined rate. The final Social Security package, passed by the House 243-102 and the Senate 58-14, also omitted a Senate amendment which would have given ministers and churches the option of treating a minister's service to a church as employment for Social Security purposes. Under current law ministers participate in Social Security as self-employed persons.

The House version of the Social Security bailout plan would have taxed all employer contributions to non-profit plans such as those issued by the Annuity Board. The Senate bill would have continued to exempt employer payments to these plans, except for contributions made under a salary reduction agreement between the employer and employee.

House and Senate conferees generally agreed to the Senate amendment on these pension plans but the conference report also included language which defined individually negotiated retirement plans as salary reduction agreements.

Depending on how the Internal Revenue Service interprets this change in the tax law, a number of non-ministerial Baptist employees who have individually negotiated retirement plans with the Annuity Board may be affected, according to the agency's general counsel, Gary Nash.

"The best way to cope with this legislation," Nash said, "is to make sure the employer formally adopts a written retirement plan for its employees."

In an effort to offset the one-third hike in Social Security rates for self-employed persons, Congress provided in the final bill tax credits of 2.7 percent of self-employment income in 1984, 2.3 percent in 1985, and 2.0 percent in 1986-89. The tax credit percentages represent a compromise between lower credits called for in the House bill and higher ones provided in the Senate version.

For 1990 and beyond, the bill as passed would replace the tax credits with a system designed to achieve parity between employees and self-employed participants. The two-part plan calls for the self-employment tax base to be lowered and for a tax deduction of 50 percent of Social Security taxes paid.

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Meanwhile, an aide to Sen. Walter D. Huddleston, who sponsored the Senate amendment giving ministers and churches a joint option of treating a minister as an employee for Social Security purposes, indicated the Kentucky Democrat may continue to pursue his amendment through other legislative channels.

In another change affecting some church organizations, the final Social Security package follows both the House and Senate versions in extending mandatory coverage to all employees of non-profit organizations beginning in 1984. This change does not affect the exemptions granted under the IRS code to ministers.

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Stewardship Commission
Annual Meeting

Baptist Press
3/28/83

LOUISVILLE, Ky. (BP)--John C. Ivins of Virginia has been elected chairman of the Stewardship Commission of the Southern Baptist Convention.

Ivins is assistant to the executive secretary of the Baptist General Association of Virginia, with responsibility for Stewardship and Cooperative Program promotion.

Glen W. Zumwalt, professor of engineering, Wichita State University, Wichita, Kan., was elected vice-chairman. Donald S. Campbell, pastor of Lincoln Park Baptist Church, Flint, Mich., was reelected secretary.

The commission approved a Cooperative Program budget request of \$475,000 for 1984-85.

The Endowment and Capital Giving Committee of the commission forecast that within a year an accumulated total of \$250,000,000 would have been pledged to building programs by Southern Baptists. These gifts represent commitment to capital improvements and buildings and are in addition to regular gifts to the churches.

The commission expressed appreciation to the Executive Committee of the Southern Baptist Convention for the renewed emphasis on the Cooperative Program and urged the proposed Planned Growth In Giving task force coordinate its activities with the Stewardship Commission.

The Stewardship Development and Production Division was commended by the commission for "outstanding leadership and production" of stewardship education and promotional materials. Ernest Standerfer and Lee Davis were recognized as authors of Christian Stewardship in Action, a Convention book scheduled for a June 1983 release.

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Southwestern Trustees
Add Four To Faculty

Baptist Press
3/28/83

FORT WORTH, Texas (BP)--Southwestern Baptist Theological Seminary has added four faculty members, added 16 courses to the curriculum and adopted a \$15.3 million budget.

Southwestern, chartered by the state of Texas on March 14, 1908, celebrated its 75th anniversary in a week-long observance that included the trustees' meeting.

The trustees elected Daniel R. Sanchez, state missions director for the Baptist Convention of New York as associate professor of missions, and Paul L. Gritz, adjunct teacher in church history and Ph.D. candidate at Southwestern Seminary as instructor in church history.

Also elected were Lucien Edwin Coleman Jr., professor of religious education at Southern Baptist Theological Seminary, as tenured professor of adult education and Wesley Oneal Black, youth consultant at the Baptist Sunday School Board, as instructor in youth education.

Eight of the 16 new courses approved relate directly to Southwestern's Center for Christian Communications Studies, offered in cooperation with the Southern Baptist Radio and Television Commission in Fort Worth.

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The \$15,264,994 budget represents an 8.83 percent increase over the 1982-83 operating budget. It includes projected receipts from the Southern Baptist Cooperative Program of \$6,427,313, as well as an additional \$305,100 if the Cooperative Program challenge budget is met by the SBC.

Trustees also heard Southwestern's Vision/85 program to raise \$25 million by 1985 for capital needs and endowment is ahead of schedule. As of March 1, halfway through the campaign period, \$17.2 million or 68.9 percent of the goal, has been given or pledged.

W. R. Estep was promoted from professor to distinguished professor of church history, Bobby E. Adams from associate professor to professor of ethics, L. Russ Bush from assistant professor to associate professor of philosophy of religion, Joel C. Gregory from instructor to assistant professor of preaching, and William H. Bellinger from instructor to assistant professor of Old Testament.

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Church Alliance Asks For
IRS Delay On Clergy Tax Ruling

Baptist Press
3/28/83

DALLAS (BP)--Southern Baptist Annuity Board President Darold H. Morgan is requesting the Internal Revenue Service to delay the effective date of a recent ruling which will prohibit the double tax benefit of ministers purchasing their own houses to allow clergy time to adjust to the additional tax burdens the ruling will place upon them.

Acting as chairman of the steering committee of the Church Alliance, a group of churches from over 27 religious denominations concerned with church pension plans, Morgan said he thought the new ruling was "sound in law and analysis," but that many ministers will suffer financial hardships under the sudden perspective application of the ruling which is effective June 30, 1983. He is requesting that IRS delay this date until Jan. 1, 1988.

Revenue ruling 83-3 revokes a 1962 ruling which allowed ministers to deduct interest and taxes paid on personal residence, even though the minister received a tax-exempt housing allowance.

Morgan told IRS Commissioner Roscoe L. Egger Jr., that many ministers have entered into long-term financial obligations relying on the tax-exempt housing allowance and the 20-year IRS position that mortgage interest and real estate taxes on their personal residence which would be deductible for income tax purposes.

"Ministers need more time to adjust to the significant additional tax burden so we are asking the IRS to move the effective date of the ruling to January 1988."

Morgan said the 1988 effective date would also alleviate some IRS administrative problems that would be caused by ministers who are prepaying all of their mortgage interest and real estate taxes before the June 30 deadline.

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