



-- FEATURES

produced by Baptist Press

SBC Executive Committee
460 James Robertson Parkway
Nashville, Tennessee 37219
(615) 244-2355
Wilmer C. Fields, Director
Dan Martin, News Editor
Craig Bird, Feature Editor

June 2, 1983

83-85

Pastor Escapes Injury From Flame Thrower

UNION, Mo. (BP)--Edward L. Gibson, pastor of First Baptist Church of Union, Mo., will never forget the day he wore High Octane After Shave.

Well, it wasn't really after shave--it was gasoline. And although he can laugh about it now, it certainly wasn't funny then.

One recent Monday morning Gibson was talking on the phone when a local resident, Fred Zinzel, barged past secretaries into his office carrying a coffee cup. The pastor hung up the phone and greeted Zinzel, who had visited church services several times.

Setting the cup on the desk, Zinzel declared: "I've got gasoline in this cup, and I'm going to throw it on you if you don't tell me the truth."

Zinzel asked Gibson if he had seen the movie about the end of the world and said: "Who do you think is trying to take over the world?" Gibson replied: "I guess the devil is trying to take over the world."

An avowed atheist, Zinzel obviously didn't like the answer. He leaped from his chair, threw the gasoline on Gibson's shirt and tossed a lighted match at him.

But God was looking out for the pastor. The match missed him, landed between his feet and went out. Either out of matches or initiative, Zinzel didn't make a second attempt to set fire to Gibson. He just walked out.

Minutes later Union police arrested Zinzel as he walked along a nearby highway and charged him with first degree assault. He was then taken to the state mental hospital in Fulton for psychiatric examination.

"I really didn't think he would do it," Gibson said. Although he said he wasn't particularly alarmed at the time, the more he thought about it, the more concerned he became. "It really shook me up to think what could have happened," he said. "All churches need to think more about security."

But amid all the seriousness, Gibson can still laugh about it. "We had just finished a revival the Sunday before. We said the devil would probably try to get us that week, but we sure didn't think he'd try like this," he admitted.

-30-

Church Gets \$100,000 Windfall After Fulfilling \$10,000 Pledge

Baptist Press
6/2/83

ARCADELPHIA, ARK. (BP)--When Immanuel Baptist Church of Pine Bluff, Ark., discovered a \$10,000 pledge made in 1975 to Ouachita Baptist University and to Southern Baptist College had somehow been overlooked for eight years, the initial reaction among the congregation was shock.

But in presenting checks for \$7,800 to Ouachita and for \$2,600 to SBC earlier this year, Pastor Mike Huckabee was plainly elated. Despite the fact news of the unpaid pledge had come when the church was facing a deficit budget, trying to exceed mission goals and involved in an extensive remodeling program, the congregation realized a commitment had been made and vowed to fulfill it even to the point of sacrificial giving.

-more-

Just how "sacrificial" the giving was became evident when one church member cashed in an insurance policy in order to pay her pledge. "She's been beaming ever since," said Huckabee proudly. Not only were the pledges fulfilled, but the church went on to exceed all previous records for mission giving.

"I'm really excited the church responded so positively," Huckabee said. "God had an object lesson for us. Even though some of us were not even here when the pledge was made and others had forgotten it, integrity demanded we take care of the obligation because we know institutions rely on these commitments."

When the announcement was made in December that the pledge had been paid in only four months instead of over four years as originally planned, the congregation burst into spontaneous applause. "It was a point of real victory," he said. "And I told them then and there if we were faithful to God he would show us a financial miracle."

Exactly one month later, the church was notified it was the beneficiary of two large estates from which the church will receive more than \$100,000. "The whole thing had re-emphasized to all of us," Huckabee said, "that we can trust the Lord."

-30-

Ministers Facing
Financial Woes

By Terry Barone

Baptist Press
6/2/83

DALLAS (BP)--Churches continue to upgrade staff salaries, but with new tax laws ministers face new financial difficulties, according to the 1983 edition of "Worthy of His Hire."

The results of the "Worthy of His Hire" survey and suggestions for church budget committees are included in the booklet, a basic resource to assist churches in evaluating and updating their total financial support of pastors and church staff members.

Robert F. Polk, secretary of the Church Stewardship Program for the Baptist General Convention of Texas, said copies have been mailed to Texas pastors and additional copies will be sent to budget committee chairmen at the pastors' request.

The 1983 survey showed a wide variance in pastoral salaries in Texas Baptist churches ranging from an average base salary of \$8,743 for churches with less than 100 resident members to \$35,079 for churches with 2,000 or more resident members. The base salaries do not include allowances for housing, utilities or car or protection benefits for retirement and insurance.

Polk said the Internal Revenue Service has decided to eliminate a double tax break which has been enjoyed by minister homeowners for 20 years and this threatens the uncertain finances of many low-salaried ministers.

"If ministers receive a tax-free housing allowance from their church to cover their home payments and expenses, they will no longer be able, after June 30, to deduct interest payments on their mortgages and property taxes on their homes on Schedule A," Polk said.

Additionally, ordained ministers will pay 40 percent more social security tax than laypersons, but will receive no more benefits because clergy are required to pay the social security tax at the self-employment rate, while the congregation, as employer, pays nothing.

He said since congregations cannot pay the social security tax, the constantly increasing cost must come out of the minister's pay check, thus reducing take home pay.

The booklet also reveals while ministers rank in the top 10 in education in a list of 432 occupations, they rank 316th in pay level. "The purpose of this booklet," Polk said, "is to help our churches do better than that." The more than 1,250 responses to the compensation survey were the most ever.

Base salary for full-time pastors of churches with less than 100 resident members is \$8,743 while base salary for part-time pastors of the same size congregations is \$6,227.

-more-

Of the 252 pastors of churches with less than 100 resident members who responded, 20.2 percent received a housing allowance. Forty-eight percent of pastors of churches in the 0-99 members category are in the Southern Baptist retirement program with 28.5 percent being in the SBC Annuity Board insurance program.

Ministers of education base salaries ranged from \$5,058 (100-199 resident members) to \$22,972 (at least 2,000 resident members). Base salaries of ministers of music ranged from \$4,248 (0-99) to \$25,348 (2,000-up).

Automobile expense for pastors averaged from \$1,233 annually for the 0-99 churches up to the high st of \$4,899 for churches in the 1,000-1,999 category. About 77 percent of the pastors are in the Southern Baptist retirement program and about 50 percent are in the SBC Annuity Board insurance program.

Among churches of less than 2,000 resident members, an average of 49.6 percent of the pastors' wives work to supplement the family income. Thirty-five percent of the pastors in the churches which have less than 200 resident members do "some secular work."

-30-

Former Kentucky Leader Owen
Joins Boyce School Faculty

Baptist Press
6/2/83

LOUISVILLE, Ky. (BP)--Franklin Owen, former executive secretary-treasurer of the Kentucky Baptist Convention, has been named to the faculty of Boyce Bible School, effective Aug. 29.

Boyce, a division of Southern Baptist Theological Seminary, is designed to provide ministerial training for persons who have not completed high school and/or college degrees.

David Q. Byrd, director of the school said Owen will be a field representative, visiting in Baptist associations and state conventions and meeting pastors and prospective students on behalf of the school. He also will direct Boyce's field education, helping students gain experience in ministry, and will teach courses on the practice of ministry.

-30-

HMB's First Joint Laser
Probe Held In Baltimore

By Charlene Shucker

Baptist Press
6/2/83

BALTIMORE, Md. (BP)--Sei Hun Kim, a Korean pastor, stood in the hallway of the senior citizens' residence with a list of names and apartment numbers in his hand.

He rapped gently on a door and spoke in soft guttural Korean. A furtive response from behind the closed door brought a smile to Kim's lips and a shine to his eyes.

The man on the other side of the door had been Kim's childhood physician in Korea. After so many years, a Home Mission Board-sponsored "laser thrust" brought them together. Laser thrust focuses on ethnic groups for the purpose of starting language congregations.

In another part of Baltimore, George Bullard and members of a local church "probed" a suburban community, riding up and down streets locating churches and community support systems, and generally eyeballing the neighborhood.

As HMB assistant director of metropolitan missions, Bullard had returned to his hometown with 11 other consultants from six states to help 12 Baltimore SBC churches canvass the city and county, discovering places for new congregations.

There usually are several probes a lasers throughout the year in several cities, but Baltimore was special. It was the first time a search and probe were done in the same city simultaneously.

-more-

Baltimore is one of five "Mega Focus Cities" for 1983, a Home Mission Board effort to help metropolitan Baptist leaders plan strategies and pinpoint resources for ministering in the inner city.

The seven consultants for the laser flew in from five states and stayed the week. Besides the Koreans, the consultants made contacts in the Spanish, Caribbean, Vietnamese, Chinese, deaf and Filipino communities.

"What is exciting about the laser is we can see results almost immediately. We will probably have five missions come from the laser," said Rodney Webb, HMB assistant director of ethnic church growth.

A successful laser requires a lot of pre-planning, gathering and organizing of people, places and things. Craig Wilson, director of Christian Social Ministries for the Baltimore Baptist association, provided consultants with a notebook, complete with city and county census tract maps for their particular ethnic group, a list of ethnic organizations, restaurants, service agencies, newspapers, churches, businesses, grocers and stores.

Days started as early as 7 a.m. and often did not end until midnight. Armed with information a census taker would envy, consultants and drivers blanketed the city.

After a day of knocking on doors and ringing bells, the consultants convened late into the evening, meeting with Webb, discussing their reception by residents and completing reports. It was during these night meetings that consultants exchanged information and planned strategies for reaching their constituents the next day.

Like their laser counterparts, the probe group was well-prepared to hit the streets of Baltimore city and county. Under the guidance of James E. Willey, director of missions for the Baltimore association, coordinator Ron Wilcoxson of Georgia, and a city demographer, the group identified two of the fastest growing communities in the county, White Marsh and Owings Mills. Each consultant was assigned an area of the city to analyze.

"There are several reasons why we need to build new churches. Old churches plateau after 10-12 years, losing 15 percent of their membership through death, transfers and those who drop out of the church," Wilcoxson said.

"In addition, changing communities force us to change the way we work in our churches and there is a need for different kinds of churches," he said.

Early reports from the consultants indicate new churches are needed in the steadily growing suburbs while Bible study groups and outreach ministries are needed in main areas of the inner city, as well as a commitment to work with existing churches in the city.

-30-

IRS Delays Rule
On Clergy Housing

By Larry Chesser

Baptist Press
6/2/83

WASHINGTON (BP)--The Internal Revenue Service has delayed the June 30 effective date of its ruling eliminating the double tax benefit for ministers buying their own houses.

May 31 the IRS put off until Jan. 1, 1985, implementation of Revenue Ruling 83-3 which disallows ministers a federal income tax deduction for any portion of mortgage interest or real estate taxes for which they received a tax-exempt housing allowance.

A delay date until 1988 had been urged by Southern Baptist Annuity Board President Darold H. Morgan in a letter to IRS commissioner Roscoe L. Egger Jr. and by representatives of several religious groups during a recent meeting with Treasury Department officials.

The new effective date applies only to ministers who owned and occupied or had a contract to purchase a house before Jan. 3, 1983, the date IRS announced the revenue ruling. Ministers who purchased or purchase residences after Jan. 3, 1983, will remain subject to the original June 30 effective date.

-more-

The 1983 revenue ruling revoked a 1962 ruling which specifically allowed ministers to deduct mortgage interest and property taxes even though they received a tax-exempt housing allowance. IRS said reversal of the 1962 position was part of an effort to apply consistently the tax code's provision disallowing double tax breaks.

Meanwhile, legislation introduced in the House to exempt ministers from the revenue ruling has 75 cosponsors from both parties, but apparently faces an uphill battle in winning approval from the Ways and Means Committee.

An aide to Rep. Stan Parris, R-Va., who introduced H.R. 1905, said sponsors are confident of House approval if they can get the bill out of committee.

That may be a tall order, according to a Ways and Means staff person who called the IRS position on the ruling "entirely correct" and suggested "there would be no overwhelming interest on the part of the tax writing committees to take the legislation up."

In addition to the double housing benefit for ministers, the 1983 ruling also eliminated double breaks for veterans and scholarship students. In a letter to House colleagues, Parris warned if IRS "is successful in taking this benefit from clergy, military personnel may find themselves subject to a similar ruling in the near future."

Most military personnel receive a tax-exempt quarters allowance but the IRS ruling did not apply to military housing. However, a memorandum prepared by Treasury Department attorneys before the revenue ruling was issued indicated elimination of the double housing benefit for military personnel had been under consideration.

A spokesman for IRS said application of such a revenue ruling for military personnel is "not currently under consideration."

Elimination of the double benefit for clergy while preserving it for military personnel has drawn criticism from some quarters. "How can they pick out one group and not direct it at everybody?" asked Bill Aud, a congressional liaison for the Veterans Administration and a Baptist layman from Alexandria, Va.

Aud charged IRS can take on pastors because they aren't powerful enough to fight it but predicted IRS would have a much tougher time if it sought to apply the same ruling to military personnel. "If the government is truly looking to block tax loopholes, then let's block them all," said Aud, a member of the Stewardship Committee of Franconia Baptist Church, Alexandria, Va. "I don't see any difference between these two tax-free incomes."

While the Annuity Board has no official position on the revenue ruling or the pending legislation, Morgan said, "If Southern Baptists have strong feelings about revenue ruling 83-3, denying ministers tax deductions for interest and real estate taxes, they need to let their congressmen and IRS Commissioner Roscoe Egger know of their views."

-30-

Lottie Exceeds \$54 Million;
Misses Goal by 6.8 Percent

Baptist Press
6/2/83

RICHMOND, Va. (BP)--Final receipts for the 1982 Lottie Moon Christmas offering for foreign missions fell nearly \$4 million short of the \$58 million goal. When the books closed May 31 the total was \$54,077,464.

Gifts ran 50 percent ahead of the U.S. inflation rate and exceeded the 1981 total by more than \$3 million, or 6.48 percent. But this is the smallest percent increase since 1974 when giving reflected another U.S. recession period.

Figures for the previous two years showed receipts totaled slightly over the \$50 million goal in 1981 and just under the \$45 million goal in 1980. Because the total 1982 offering goal was budgeted, the capital request portion of the budget will be cut to meet field operating expenses. Two-thirds of the overseas capital budget provided by Lottie Moon funds, however, will still be met.

-30-