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83-120

**Church Compliance Urged On
Employ e Social Security**

By Larry Chesser

WASHINGTON (BP)--Churches failing to comply with changes in the Social Security statutes which mandate coverage of all employees of non-profit organizations will be in violation of the law and subject to Internal Revenue Service enforcement procedures, a Baptist attorney warned.

John W. Baker, general counsel of the Baptist Joint Committee on Public Affairs, issued th warning in light of the 1983 comprehensive revision of the Social Security system which eliminat d a provision making Social Security coverage optional for non-profit organizations, including churches. Beginning Jan. 1, 1984, the new law requires Social Security participation for all church employees.

In 1984, churches will be required to pay the Social Security taxes equal to seven percent of an employee's wages as well as withhold 6.7 percent of an employee's earnings. Under the 1983 amendments to the Social Security system, the employer and employee percentages will increase annually through 1990 when both will be 7.65 percent.

For Social Security purposes, ordained ministers are not considered "employees" of a church. By law, they participate in social security as self-employed persons.

Most church employees already participate in the Social Security system. Approximately 15 percent of the nation's non-profit organization employees are not currently covered, according to the conference report on the Social Security reform package.

Though there are no special rules governing enforcement of noncompliance by a church, an IRS spokesman told Baptist Press the tax collecting agency is sensitive to any action that would seem "heavy-handed or impinge on religious freedom."

Baker said IRS enforcement options in cases of noncompliance could include seizure of bank assets and property and the beginning of criminal proceedings against the "person or persons who mad the determination not to pay the taxes."

In Baptist churches, Baker said, "this would usually be trustees and/or the pastor.

"If a church is inclined to challenge the constitutionality of the law requiring churches to pay Social Security taxes," Baker added, "the proper procedure would be to pay the taxes and then sue the government for a refund."

Churches whose employees have previously not been covered by Social Security will have to obtain an employer identification number, the IRS spokesman said. The identification numbers may be obtained by filing an SS-4 form with the nearest IRS office. Social Security taxes, the spokesman said, are filed quarterly on Form 941. Both forms may be obtained by calling or writing the nearest IRS office.

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**38 Named Missionaries;
Glorieta Played A Part**

By Mary Jane Welch

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GLORIETA, N.M. (BP)--When Janice Moore McCall was appointed a missionary during the Foreign Missions Conference, it was partly because she had attended that conference f r 14 years while growing up.

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McCall, from Texas, was one of several of the 38 named Southern Baptist missionaries at Glorieta Baptist Conference Center Aug. 11 who said the conference center was influential in their decision to become missionaries.

Although Glorieta and Girls Auxiliary (now Girls in Action and Acteens) played a part in McCall's decision, she said that six weeks with her husband as a volunteer in Eku, Nigeria, sealed her decision. McCall and her husband, Tim, of Tennessee, will return to Eku as missionaries.

Joanie Weaver Mayfield said she had answered the missions call as a GA, but as a staffer at Glorieta she realized her personal responsibility for telling her friends about Jesus. Mayfield and her husband, Gary, both of Texas, will be missionaries in Japan.

For Ernest Jr. and Joyce Eady Myers of Louisiana and Georgia, the Southern Baptist Convention in New Orleans marked a step toward missions commitment. There each made a commitment to offer intercessory prayer for the world. Later at Glorieta, Catherine Walker, the Foreign Mission Board's administrative assistant for intercessory prayer, spoke of the need for Christians to pray, and Myers felt a stirring.

Last fall, when they began having missionary prayer moments at each service at church, First Baptist, Reno, Nev., he made a personal commitment to pray that a missionary couple be called from the church. They were.

The Myerses will be going to Belize. Currently Myers is pastor of First Baptist where his father, Ernest B. Myers, executive director of the Nevada Baptist Convention, attends.

One couple, Herb and Caroline Caudill Jukes of Florida and Kentucky, were employed as missionary associates to the Bahamas on their 26th wedding anniversary.

Twenty-eight people came forward at the end of the service to make decisions, 19 of those making commitments to some kind of missions work. Earlier in the week 19 others made decisions, including 10 for some type of missions service.

Other missionaries appointed included Larry and Linda Clark Booth, of Pennsylvania and New Jersey, respectively, to Colombia; Charlie and Glenda Wierick Brown, of Texas and Louisiana, to Austria; Phil and Karen Rattan Flournoy, Kentucky and Texas, to South Brazil where Flournoy's parents, Marshall and LaVerne, are veteran Southern Baptist missionaries; Eddie and Marilyn Lewis Graves, Mississippi, to Chile; and Vic and Sharon Blackwell Johnston, Mississippi and Missouri, to Equatorial Brazil.

Also appointed were Don and Jane Miller Jones, Oklahoma and Illinois, to Paraguay; Reed and Gina Ferragina Kennedy, Virginia and Alabama, to Colombia; and Steve and Laura Duffield Moore, Missouri, to South Brazil.

The board also named Rob and Teresa Johnson Norris, Colorado and Missouri, to Surinam; Ken and Beth Stricker Perkins, Kentucky, to Malawi; Karen Reed, Texas, to Mexico; Anita Chance, Texas, to Hong Kong/Macao; and John and Jerry Warren Hilbun, New Mexico and Mississippi, to the Windward Islands.

Also named were Jon and Emily Ishee Lorch, Illinois and Mississippi, to The Gambia; Wayne and Bertie Evans Paul, Nebraska and California, to Zimbabwe; and Bob and Peggy Chaffee Schoffstall, Pennsylvania, to Nigeria.

Employed as special project workers were Ruby Keene, Virginia, to Jordan, and Nancy Wickham, Florida, to Gaza.

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FMB Shows Little Interest
In Changing Its Name

By Bob Stanley

Baptist Press
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GLORIETA, N.M. (BP)--Preliminary discussions show little interest in changing the name of the Southern Baptist Foreign Mission Board.

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Both the Foreign Mission Board, based in Richmond, Va., and the Home Mission Board, in Atlanta, have initiated preliminary discussions about the possible name change. Suggestions include changing the designation of the FMB to International Mission Board, and of the HMB to National Mission Board.

The FMB, which has had the same name since it was created in 1845, felt the problems that would be encountered in a name change outweighed advantages.

President R. Keith Parks told board members at their Aug. 11 meeting some question has been raised on whether the word "foreign" carries a negative connotation in certain parts of the world today. But he said he had recently polled the various mission fields and to his surprise found only a few places which said the present name causes problems.

He said discussion among the board's staff also showed most felt the present name is meaningful to Southern Baptists and that a change would be expensive and time consuming. Many properties owned by the board overseas are registered in the present name.

The board did not take action on the matter but Parks said research would be done on the possible cost of such a name change and that this information would be available as the board gives further consideration to the proposal in September.

In Atlanta, William G. Tanner, president of the HMB, said directors discussed the possibility of changing the name to National Mission Board, but "no decision was made. There has been some interest shown (in changing the name) but no decision. We plan to discuss it again at the October meeting and we will decide at that time."

If either of the boards opts to change its name, such a recommendation would be reviewed by the SBC Executive Committee and would be presented to messengers at two annual meetings for a final decision.

During their Glorieta meeting, FMB board members also discussed the possibility of creating a separate non profit legal entity to make it possible for the board to do charitable and humanitarian work in some countries which will not permit entry by a mission board. No decision was reached but Parks said the matter will be discussed further at subsequent meetings.

The August meeting, held during the Foreign Missions Conference at Glorieta Baptist Conference Center, featured appointment of 38 new missionaries.

A minimum of business was conducted to allow board members to participate in the conference and the special dialogue sessions.

More than 2,200 persons participated in the conference, including 350 from Centrifuge, the Sunday School Board youth program.

A variety of special interest conferences offered missions information to pastors, medical personnel, associate directors of missions and persons interested in career or volunteer service abroad.

One conference speaker, Philippines leader Henry Cabalang, challenged Southern Baptist churches to be sure every activity in their programs relates directly to winning people to Jesus. "If not, scrap it," he said.

His own church, University Baptist in the heart of Manila's student district, baptized 500 students last year. The church has 20 mission points, all manned by students and young people, and presents the plan of salvation to all students who take part in its student center program.

Southern Baptists Join
Countdown For 1984 Olympics

By Todd Turner

LOS ANGELES (BP)--In less than one year, Los Angeles will host the thirty-third Olympiad Summer Games.

The city already is swarming in preparation for the games, scheduled July 28-Aug. 12, 1984. Work crews are covering freeway graffiti with scenic murals. Businesses are churning out "official Olympic products" from neckties to seat cushions, anticipating their share of the \$3.3 billion tourists are expected to spend. And local residents are planning vacations so they can rent their homes to visitors for thousands of dollars during the 16-day event.

Southern Baptists also are working to participate through the Summer Games Ministries (SGM), a joint venture of the Home Mission Board, the Southern Baptist General Convention of California and six local associations.

Four years ago, L.G. Chaddick, Los Angeles-area Christian social ministries director, began dreaming of ways Southern Baptists could minister during the Olympics. He visited the Baptist ministry at the 1980 winter games at Lake Placid, N.Y., and talked to the Home Mission Board about backing a similar project in Los Angeles.

Elmer Goble, one-time Olympic hopeful in swimming, agreed to take a two-year leave of absence as campus minister at Arkansas' Ouachita Baptist University to coordinate the summer games ministries. US-2 missionaries Kevin and Brenda Collins from Unionville, Mo., joined Goble as staff assistants.

One of their first jobs was locating an office. Unlike other Olympics, where there was on main site for all events, the 1984 games will be spread over 22 sites throughout a 200-mile radius.

After much searching, the SGM team rented a 1800-square-foot facility a half block from the University of Southern California campus, where most events will take place. Even though it needed renovation, the building's rent was right, the location good. Work was soon underway to convert it into an office/hospitality center.

The team also held brainstorming sessions with interested pastors and laypersons to map out a strategy for meeting the needs of millions of Olympic visitors.

Their first and foremost goal, Goble explained, will be to "evangelize through ministry." They also will aim to increase missions awareness among area Southern Baptists and to improve Baptists' credibility in southern California.

Because the games are so spread out, the ministry will involve people from many congregations, Goble said. He stressed SGM will operate as an extension of the local churches rather than as a separate entity.

Specific jobs have been divided among 18 task groups. Goble foresees one of the most active groups will be that responsible for off-site ministries. These volunteers will work at hotels and campsites, as well as plan evening activities at local churches.

Other ministries will include providing aid, tours, transportation and housing, and witnessing to the expected one million daily visitors.

Because of the SGM office's strategic location, it will be used as a hospitality center, providing meals in a coffeehouse atmosphere, as well as doubling as a crisis center. Travelers' Aid estimates 80 percent of Olympic visitors, or 80,000 persons daily, will have some sort of crisis need.

The use of church parking near Olympic sites and church buses are being examined as a way to help alleviate the expected traffic nightmares, Goble reported. Plans are being laid to offer "bed and breakfast" accommodations for visitors in local Baptists' homes.

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This summer, seven summer missionaries joined the SGM staff to help renovate the building and work with area churches. They started a "Sonshine Club," a backyard Bible club for children living around the SGM headquarters. This fall, a student semester missionary, another US-2er and assorted Mission Service Corps and Innovator volunteers will take their place.

Goble noted SGM has placed a high priority on establishing ministries that can be carried on after the Olympics. Many, such as the Sonshine Club, are already underway. SGM staff will also "lean heavily" on outside volunteer groups to staff various projects, he said.

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(Turner is a Mission Service Corps volunteer with the Summer Games Ministries)

Annuity Board Adopts New Church
Pension Plan, Unisex Tables

By Ray Furr

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DALLAS (BP)--A new pension plan which will raise the level of retirement benefits and include all full time church personnel has been adopted by trustees of the Southern Baptist Annuity Board at their August meeting.

The plan, recommended by a 20-member special Church Pension Study Committee, will go into effect Jan. 1, 1988.

One of the key features of the new plan is that the member, the church and the state convention will make contributions to the members' accounts, which will increase the retirement benefits because of the increased contributions.

Annuity Board Darrold Morgan explained: "We estimate that if the member contributes the maximum five percent of his base compensation which is then matched by the church (10 percent maximum) and the state convention (\$420 yearly maximum) for thirty years, he will receive an amount equal to 50 percent of his pre-retirement salary. This retirement account, social security and personal earnings will allow our Baptist church pastors and employees to live their retirement years in dignity," said Annuity Board President Darold Morgan.

The committee reported most Baptist ministers retiring now receive a pension of less than \$200 a month because churches failed to contribute adequate amounts to the plan, or failed to enroll the minister in the plan early in his career.

When the plan becomes effective Jan. 1, 1988, all previous retirement accounts will be frozen, and future contributions will be directed into the new retirement program. Most state conventions are expected to vote on the recommended plan this fall in their annual meetings.

The Church Pension Study Committee, composed of state executive directors, lay persons and Annuity Board staff members, was appointed two years ago by trustee chairman Charles Holland in 1981 to study and recommend a new church retirement plan.

In other action, the trustees approved the board's use of mortality tables on a non-sex specific basis to calculate benefits for those persons retiring after Aug. 1. The use of unisex tables is in compliance to a recent U.S. Supreme Court ruling which prohibits the use of sex specific mortality tables to determine retirement benefit amounts accrued after Aug. 1.

However, the unisex tables will have no effect on those persons already retired, and little effect on members in the Annuity Board retirement programs. "Most of our members are male (70 percent) and most of them choose to receive their retirement benefits on a joint-life basis," said Peggy Coldwell, director of actuarial services.

Coldwell told the trustees currently only 2.5 percent of the board's male constituency would be adversely affected. "The females who choose to receive their benefits on a single life basis will have a five percent increase in their retirement benefits, while the males choosing the same benefit option will have only a two percent increase."

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