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News Service of the Southern Baptist Convention

**NATIONAL OFFICE**  
SBC Executive Committee  
901 Commerce #750  
Nashville, Tennessee 37203  
(615) 244-2355  
Wilmer C. Fields, Director  
Dan Martin, News Editor  
Marv Knox, Feature Editor

**BUREAUS**

**ATLANTA** Jim Newton, Chief, 1350 Spring St., N.W., Atlanta, Ga. 30387, Telephone (404) 873-4041  
**DALLAS** Thomas J. Brannon, Chief, 103 Baptist Building, Dallas, Texas 75201, Telephone (214) 741-1996  
**NASHVILLE** (Baptist Sunday School Board) Lloyd T. Householder, Chief, 127 Ninth Ave., N., Nashville, Tenn. 37234, Telephone (615) 251-2300  
**RICHMOND** (Foreign) Robert L. Stanley, Chief, 3806 Monument Ave., Richmond, Va. 23230, Telephone (804) 353-0151  
**WASHINGTON** Stan L. Hestey, Chief, 200 Maryland Ave., N.E., Washington, D.C. 20002, Telephone (202) 544-4226

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Compromise Tax Bill  
May Affect Churches

N-00

WASHINGTON (BP)--A proposed bill which would revise the federal tax code contains proposals which will have a significant impact on churches, church related institutions and ministers.

Among its provisions, the revision would maintain tax exemption for church pension and welfare boards, restore housing deductions for ministers who own their own homes, restrict deductions for individual retirement accounts and end deductions for charitable contributions for taxpayers who do not itemize their deductions.

Conferees from the U.S. House of Representatives and Senate reached agreement on the compromise bill in mid-August but are not expected to take action until both houses of Congress reconvene Sept. 8. The House passed its tax revision bill last December; the Senate passed a separate bill June 24.

After a series of meetings lasting from July 17 to Aug. 16, U.S. Sen. Bob Packwood, R-Ore., and Congressman Dan Rostenkowski, D-Ill., announced the compromise plan.

The maintaining of exemption for church pension and welfare boards was the major church-state concern in the entire package, according to spokesmen for the Baptist Joint Committee on Public Affairs, a First Amendment watchdog group of eight Baptist denominations, including the Southern Baptist Convention.

A spokesman said if the package had stripped exemption from church pension and welfare boards, it would have marked the first time the Congress would have decided which activities or ministries of a church body are subject to federal taxation.

Darold Morgan, president of the Annuity Board, the SBC agency which administers retirement and insurance programs for Southern Baptists, testified on the impact of tax revision proposals on ministers, churches, denominations and their agencies. Morgan testified as chairman of the Church Alliance, a coalition of pension officers of 28 mainline denominations.

"Several other issues that would have adversely impacted churches, church ministries, ministers and denominational employees were opposed by the Church Alliance," Morgan said. "Those issues are not in the final bill."

The compromise bill would end deductions for charitable contributions for taxpayers who do not itemize their deductions, ending a three-year experiment during which such non-itemizers were permitted to deduct portions of their contributions to charities. If the compromise bill is adopted, the benefit will end Dec. 31, 1986.

The House version of the bill would have made the benefit permanent, while the Senate version, which prevailed, ends them.

The compromise also revokes Revenue Ruling 83-3, an Internal Revenue Service ruling which was adopted Jan. 3, 1983, and froze the ability of ministers receiving housing allowances to take deductions on mortgage interest and real estate taxes if they own their own homes.

The proposed revocation of the IRS ruling, if made law, will mean ministers receiving housing allowances who failed to claim deductions for interest and real estate taxes paid in 1983,84 and 85, will be eligible to file amended tax returns and receive a refund.

According to Gary S. Nash, general counsel of the Annuity Board and secretary of the Church Alliance, the tax bill contains several other provisions that would affect church and denominational workers.

Included are non-discrimination rules that would require employers to equalize benefits for employees at all compensation levels; set new, more restrictive limits on the amounts that can be credited to an employee's retirement program, and revise the system under which ministers and churches can participate in the Social Security system.

Nash said the "anti-discrimination rules are designed to get employers to provide more benefits to lower-paid employees. If an employer pays the cost of medical insurance benefits for a higher-paid employee's wife, but does not do the same for lower-paid employees, the plan can be considered discriminatory. Then, the higher paid-employee's benefit--the amount of the spouse's medical insurance premium--would be subject to taxation."

He added that if, however, the employer provides the benefit for the lower-paid employee as well as the higher paid, neither group would be taxed for the benefit.

Certain church retirement plans will be exempt from some of the non-discriminatory rules, Nash said, but other church-paid benefit plans, such as medical and life insurance, will be subject if the reforms become law. For denominational agencies and institutions, the rules will apply to retirement plans as well as other benefits.

Under the tax reform proposal, 403(b) retirement income accounts, such as those administered by the Annuity Board, will be subject to more restrictive "catch up" rules. In "catching-up," a plan member puts more personal money into his 403(b) account in order to make up for the years in which he put in little or nothing.

The proposed provision will allow the employee to defer taxes as an elective contribution up to a maximum of \$9,500 per year. Such contributions are deducted from salary and are not subject to taxes until withdrawal. The \$9,500 maximum does not include the amount an employer contributes on behalf of an employee, Nash said, adding current law allows for a much higher individual contribution.

Also, according to Nash, the proposal calls for new penalty taxes, with certain exceptions, on early withdrawals from pension plans, including those administered by the Annuity Board.

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Edmond Ministers  
Grapple With Tragedy

By Bob E. Matthews and Norman Jameson

Baptist Press  
8/22/86

EDMOND, Okla. (BP)--Tears and prayers replaced text and pat answers when Edmond, Okla., ministers grappled with the overwhelming tragedy of the worst mass killing in Oklahoma history Aug. 20.

"We all just had a feeling of helplessness," said John Mark Benson, minister of music at Henderson Hills Baptist Church first minister on the scene.

Benson stood just 30 feet behind police as they waited to enter Edmond's post office where 14 postal workers died at the hand of fellow employee Pat Sherrill. He had heard on his car radio that an incident was in progress at the post office. He knew four of Henderson Hills' members worked there.

He looked for John Scisers, assistant post master, who arrived later than usual and missed the carnage. Benson found Jerry Reed, who escaped unhurt but was visibly shaken. "I shook his hand and told him over and over that the Lord spared him," Benson recalled.

The only thing Benson says he learned is that "nobody had a pat answer for times like these. I just shared God's love with the workers standing there and reminded them that things like this are not made to happen by God, but he allows them for the good of his people. I know some good can come out of this."

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There were no pat answers and Edmond's ministers did not reach for any. Their ministry was one of "presence and prayers" said Emmanuel Baptist Church Pastor Johnny Meador.

"There were no words of outstanding wisdom," Meador said. "They just don't come at times like that. The prayers we had with them were probably the most valuable things those families could get. Without exception, every person I ministered to could handle it easier after prayer. Some were quite hysterical until they prayed. Then they realized God was in control and the world hadn't gone out of whack despite this tragedy."

The slaying of 14 by Sherrill, who locked them into the workroom and systematically shot them with automatic pistols, was the third-largest massacre in the history of the United States. Sherrill then killed himself.

Officials called Edmond's ministers to the city administration building when they were ready to tell family members who had been killed or injured. Ministers stepped in to be with the next family in line, unless they saw a member of their own church.

Henderson Hills Pastor Mark Hartman was on vacation, but he was among those who gathered to minister. "I have to deal with the shock of this myself," Hartman said later. "I am cast into two roles--the shock of having one of our members, Betty Jarred, killed and then having to fill the role of comforter to others at the same time."

Hartman added: "You cannot say there is a particular meaning or reason for such a tragedy. I can just say that no matter what the tragedy, God is able to turn the worst into the best for those who know him, and he can give a lasting peace that no tragedy can take away."

Hartman accompanied Leon Jarred to receive official notice of his wife's death and later to identify the body through photos. "That's not a time to read the Bible or give pat answers. You hug them and let them cry. You cry with them. There's so much inside them that is exploding, you just sit and let them explode and get it out," he said.

At Jarred's home they talked through Betty Jarred's conversion. She made a profession of faith in her home through a ladies' visitation program. Jarred became a Christian last March as a result of a counseling program Henderson Hills sponsors.

"Leon and I talked about his conversion, about the Bible's teaching on eternity and about what happens when a Christian dies," Hartman said. "This husband is not blaming God, but he is being strengthened by recalling his and Betty's salvation experiences. I saw the real ministry of the comforting of the Holy Spirit and the inner strength that's available."

Ron and Judy Denney and their son had moved to Edmond from Marietta, Ga., only weeks before. They visited First Baptist Church the week before Judy died in the post office. Denney had no questions, but was just "deeply appreciative" when First Baptist Church Pastor Alan Day visited in his home later. "I really needed you," he told Day.

"So he just talked and I just listened," Day said. "What he wanted to talk about was Judy, what a good relationship they had and what a wonderful girl she was. No regrets. No anger. No rejection. He thanked the Lord for their children."

The daughter of member Jerry Pyle had just one question for Day: "Was it God's time for Daddy to go or was this just a big mistake?"

"I told her, 'I believe your daddy was in God's hands, and he is now standing in God's presence. Those kinds of questions don't mean a lot to him right now.' That seemed to comfort her," Day said.

Danny Fisher, pastor of Highland Park Baptist Church, sees the tragedy as something for which there is neither preparation nor explanation.

"This was a time for a recall of your personal ethics and compassion," Fisher said. "This calls more for your presence than your words. You give the victims and their families your tears and your arms."

Fisher especially was pleased that a well-coordinated ministry network was available through the Edmond ministerial alliance. They had training this spring when a tornado ripped through southwest Edmond, destroying 50 homes.

Fisher went to Oklahoma City's Mercy Hospital immediately after the shooting to check on his postal carrier, Michael Bigler, who was treated for a shoulder wound and released. "Mike's testimony to the news media is consistent with his daily walk with the Lord," he said.

When Tim Richardson, pastor of Waterloo Road Baptist Church, heard the news, he alerted the members to activate a telephone prayer chain. At the post office, he comforted Bill Byer and his family, another postal worker who has attended Waterloo Road's Hispanic fellowship and an older postal worker who was quite shaken. "I asked the older man who was in his family I could call to tell them he was unhurt and then made the call," the pastor said.

Richardson and the pastor of the Edmond Mennonite church were at the city building when District Attorney Robert Macy asked for help in notifying families of the fatalities. "We arranged private rooms for the meetings and found a private exit where the families could avoid the news media," he said.

A city official later told a meeting of the ministers that he "couldn't have gone throughout the ordeal of notification without the ministers' help."

Richardson praised the city's ministers' efficiency with contact through a city-wide crusade and ministerial alliance activities.

Richardson said grief hit him as he left the city building after five hours of intense ministry. "I drove away and reflected on the people and all that had happened. But I had to go to church and conduct a prayer meeting. I really needed to be ministered to rather than be a minister, and yet our people are not prepared to switch roles," he said, adding he had trouble sleeping the night after the killings.

In addition to the victims' families, the ministers will follow up by offering spiritual counseling to the workers who escaped the gunman's bullets. Mental health workers from the National Organization for Victim Assistance in Washington also have arrived to aid in counseling. Previous experience has shown not only victims' families will need attention, but also those policemen and rescue workers involved in the tragedy.

Day is in favor of ministers handling as much of the counseling as possible because of the spiritual insight they will lend to the bereaved that "professional counselors" may neglect.

Late in his office last Thursday night, Day sat alone reworking Sunday's sermon. "The one I had planned didn't quite fit," he said.

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Thai Baptists Top  
2,000 In 37th Year

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Baptist Press  
8/22/86

BANGKOK, Thailand (BP)—Membership among the 98 congregations associated with Southern Baptist work in Thailand has just topped the 2,000 mark.

"This might not sound like much, but considering the fact that the very first missionaries to Thailand worked for 19 years without a convert, this is something to report," said Maxine Stewart, missionary press representative to Thailand since 1976.

Growth during the 37 years of work has come hard, and missionaries have perceived the people to be worldly minded and resistant to the gospel. But increasing numbers are beginning to seek answers to some of life's toughest questions.

Though situated on the same Asian peninsula as Cambodia, Laos and Vietnam, Thailand has remained economically and politically stable, according to J. Murphy Terry, the Southern Baptist Foreign Mission Board's associate director for South and Southeast Asia. Free of crisis until very recent years, the people have stayed relatively secure—not searching as much for answers as they might during times of instability.

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"Evangelical work, and Catholic work as well, has been extremely slow there," said Terry. "Thailand is considered one of the strongest Buddhist countries. Not only has it experienced very little political crisis, but it doesn't seem to have been subject to natural disaster as many other countries. These things have made the people very passive."

But Thai Christians are encouraged about what God has done in recent years. Influential leaders in Bangkok and less urban areas have begun to ask about Jesus Christ. Now seven home missionaries are working to reach their own people, and more are expected to be sent out before year's end.

Baptist witness to Chinese in Bangkok began in 1833. Missionaries from the Triennial Convention, forerunner of the American Baptist and Southern Baptist Conventions, helped start the first Protestant church in the Far East, which later became the Maitri Chit Baptist Church. But Baptist missionaries stopped working there in 1893, returning only when the doors to China closed in 1949.

Following the thousands of Chinese who had moved to Thailand, 13 Southern Baptist missionaries transferred from China to Thailand. The first Southern Baptist missionaries strictly for Thai work were appointed in 1952.

Today 63 career missionaries, plus six newly appointed missionaries and two in the process of transferring, are assigned to Thailand. They work with Thai Baptists in 32 organized churches and 66 home groups and preaching points.

In all, Southern Baptists have appointed 107 missionaries to work in Thailand, and 44 have transferred from other countries. Thirty-six journeymen and 30 volunteers have been assigned to short-term posts.

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E.F. Lawson  
Dies In Texas

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Baptist Press  
8/22/86

LEWISVILLE, Texas (BP)—Eual Franklin Lawson, retired associate director of the evangelism division for the Southern Baptist Home Mission Board for 17 years, died August 22. He was 78 and father of L.E. "Chief" Lawson, director of evangelism and Brotherhood for the Baptist Convention of New Mexico.

Funeral services will be held Aug. 25 at First Baptist Church in Lewisville, Texas, with burial in Marietta, Okla.

Lawson had been pastor of churches in Oklahoma and New Mexico, before being named secretary of evangelism for the New Mexico Baptist Convention in 1948. He then held a similar position with the Missouri Baptist Convention prior to joining the Home Mission Board staff in 1955.

He retired and moved to Lewisville in 1972, where he was a special assigned missionary. During his career he preached in 105 state evangelism conferences.

An Oklahoma native, Lawson attended Oklahoma Baptist University and Southwestern Baptist Theological Seminary in Fort Worth, Texas. On June 27 he and his wife, the former Audra Reed, celebrated their 60th wedding anniversary.

He is survived by his wife, sons Eual Franklin Lawson Jr. and Billy R. Lawson, both of Lewisville, and L.E. Lawson of Albuquerque, N.M.; and three brothers.

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