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**Ministers, churches in for change  
as tax filing season approaches** By Keith Hinson

**Baptist Press  
1/26/95**

SPRINGFIELD, Mo. (BP)--Churches and ministers are in for several significant changes in tax law as the season approaches for income tax preparation.

That's according to Richard Hammar, a CPA and an attorney in Springfield, Mo., who is author of the Southern Baptist Annuity Board's 1995 tax guide and author of the annual Church and Clergy Tax Guide.

One key ruling by the U.S. Tax Court established a seven-factor test to determine whether a minister should file income taxes as an employee or as a self-employed person.

That's an important issue, Hammar noted, because a minister who is audited may be in for additional taxes, interest and penalties if the tax return is filed incorrectly.

Hammar said the seven factors established by the tax court are:

- 1) the degree of control exercised by the church over the details of the minister's work. If a church has the right to determine how a minister performs work for the church, such as the manner of conducting worship, then the minister is most likely an employee, Hammar said.
- 2) whether the minister provides his own office or whether the office is in a facility provided by the church. "In other words," Hammar said, "who paid for the church where your office is?" The Internal Revenue Service sees a church-provided office as evidence the minister is probably an employee.
- 3) the opportunity for profit or loss. "Are you going to be realizing a profit or loss based on the success of the church?" Hammar said. If a minister could be terminated because of declining church receipts, then most likely the minister is an employee -- not self-employed.
- 4) whether the employer has the right to discharge the worker. Hammar noted most churches have the right to dismiss their ministers, and that fact indicates the ministers are employees.
- 5) whether the work is part of the church's regular business. Most likely, Hammar said, most staff ministers would be seen as employees, since their functions are necessary to the ongoing work of the church.

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6) the permanency of the relationship between the church and minister. "In other words, how long has the minister served at the church?" Hammar said. "The longer the minister has served, the more likely he will be considered an employee."

7) the relationship the parties believe they are creating. Does the church regard the minister as an employee, and does the minister regard the church as employer? If so, said Hammar, then the minister is probably an employee.

Based on the seven-factor test, Hammar believes most Southern Baptist pastors should classify themselves as employees when filing their 1994 tax returns.

Whether a minister is self-employed or an employee is a critical issue for many ministers, Hammar said, because filing as self-employed has a key tax advantage not available to a minister who files as an employee.

Self-employed ministers can deduct on Schedule C any professional expenses (such as books, seminars, business mileage and convention expenses) that have not been reimbursed by the church. By deducting the expenses on Schedule C, the money is sheltered from self-employment tax and income tax.

For example, if a self-employed minister has \$500 in unreimbursed professional expenses, then that is \$500 on which the minister does not pay income tax or self-employment tax.

But if a minister files as an employee, the \$500 is only deductible on Schedule A after being reduced by 2 percent of adjusted gross income. It remains fully deductible for self-employment tax purposes on Schedule SE.

Because of this 2 percent reduction, many ministers do not have enough unreimbursed professional expenses to provide any income tax benefit. This is especially true if the tax return is prepared as "married filing jointly" with a minister's spouse who is employed. The reason is because the 2 percent reduction is larger since adjusted gross income includes the spouse's wages as well.

Hammar advises most ministers to file as employees. He warns ministers who incorrectly file as self-employed may be in for stiff additional taxes, interest and penalties if the IRS audits.

Why? Because in an audit, the IRS will move professional expenses from Schedule C -- where they are fully sheltered from income tax -- to Schedule A where the expenses are reduced by 2 percent of adjusted gross income. The minister is then often left with either a small deduction or no deduction at all.

Hammar added any professional expenses reported on Schedule C or Schedule A are not those for which the minister has already been reimbursed by the church under an "accountable reimbursement plan," which requires the minister to submit receipts to the church on a timely basis.

Rather, the deductible expenses on Schedule C or Schedule A are those for which the minister: a) has not been reimbursed or b) was reimbursed under a "nonaccountable reimbursement plan," where the minister is essentially on the "honor system" and is reimbursed by the church without adequate receipts or a deadline for reimbursement.

Hammar highly recommends churches help ministers avoid the thicket of reporting professional expenses on their tax returns by adopting an accountable reimbursement plan. The details of how to set up such a plan can be found in most ministerial tax manuals.

Another key issue in determining a minister's proper tax status is fringe benefits, Hammar said. "The tax court was clear that the question of whether one is an employee or self-employed will often depend on the number of fringe benefits provided by the employer," he said.

"The more fringe benefits, the more likely the worker is an employee. If you have health insurance, life insurance, retirement and paid vacation from a church, these are the kinds of fringe benefits given to an employee," Hammar said.

Hammar noted several other changes for the 1994 tax year:

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-- Moving expenses have been defined more narrowly. Several categories of moving expense are no longer deductible, including meals for a minister and family members while in the process of moving, the cost of "pre-move" house-hunting trips, the cost of selling the minister's former residence, and the cost of temporary living expenses in the new location before a minister's family moves into their new residence.

Some moving expenses are still deductible (this year on Form 1040 Line 24), Hammar said, such as the cost of moving furniture and other possessions, as well as the cost of lodging and transportation for the minister and other family members during the move.

-- Housing allowance cannot be used to make payments on second mortgages and home-equity loans, if the loan proceeds were used for non-housing purposes. As an example, Hammar noted, "If the minister pays off his house and then takes out another loan for educational or medical expenses for himself or family members, he cannot count mortgage payments as housing allowance."

-- Churches may pay the cost of ministerial spouses and other family members to attend conventions and other meetings without creating any additional tax liability for the minister, so long as the travel has a legitimate business purpose.

Hammar said for one "horrendous" year -- the 1993 tax year -- the IRS said expenses paid by the church for minister's spouses and family members to attend such meetings would be regarded as taxable income to the minister, unless the spouse or family members were themselves also employed by the church.

But now the old and better policy is back, Hammar said, as long as there is a "business purpose" for the spouse's attendance, such as representing the church as a messenger or delegate. The same is true of other family members who attend such conventions for the same type of "business purpose," Hammar said.

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Ministers not unduly targeted  
by IRS, says church tax expert

By Keith Hinson

Baptist Press  
1/26/95

SPRINGFIELD, Mo. (BP)--Is the Internal Revenue Service singling out ministers for intense scrutiny this year?

That's the rumor, but it's not necessarily true, said Richard Hammar, a CPA and an attorney in Springfield, Mo., who is author of the Southern Baptist Annuity Board's 1995 tax guide and author of the annual Church and Clergy Tax Guide.

"It is true that the IRS has added clergy to the Market Segment Specialization Program," Hammar said. "That means auditors will have greater familiarity with clergy taxes, and there will be specific guidelines issued by the IRS to assist auditors.

"I think this is a positive development on the whole. It indicates there will be a greater degree of sophistication and expertise on the part of IRS examiners," said Hammar, who noted some ministers have been frustrated when dealing with IRS auditors who are ignorant of ministerial tax law.

In an unprecedented move, the IRS announced in late 1992 it would eventually release to the public 31 different manuals used by IRS examiners in auditing each of 31 vocations. Ministers were one of the 31 categories.

This means the public would know what standards and guidelines are being used when an IRS agent audits a member of the clergy.

To date, however, the audit manual for ministers has not been released, although rumors persist that a disproportionate number of ministers will be audited this year.

"I've heard people say there will be 5,000 ministers audited in 1995," Hammar commented. "You can say, 'That's terrible. That's an epidemic of audits of ministers.'"

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But even if the 5,000 number were accurate, that wouldn't be so bad, Hammar said, because there are about 500,000 ministers in America, so 5,000 is only 1 percent of the total. "That's the same rate as for other categories of taxpayers," Hammar said.

How can a minister avoid an audit and additional taxes if an audit does occur? Hammar suggests avoiding six common errors ministers make on their tax returns:

1) filing as self-employed instead of as an employee. Ministers who deduct unreimbursed professional expenses on Schedule C -- such as books, seminars and business mileage -- may think they are sheltering these expenses from income tax, Hammar said. But if the IRS reclassifies the minister as an employee, the expenses are moved to Schedule A where the tax advantage is far less -- and the additional taxes, interest and penalties can be staggering in some cases, Hammar said.

2) failure to designate housing allowance in advance. "It's absolutely essential that churches do this on a timely basis," Hammar said. He noted churches cannot retroactively designate part of a minister's pay as housing allowance. Only housing expenses spent after the church makes the designation can be counted as housing allowance.

If a minister spends money on housing expenses before the church makes the housing designation, then the expenses will provide no tax benefit; all income from the church before a proper designation should be reported on Form W-2 and reported as wages on Form 1040.

3) failure to report all items of church income. Some churches believe they don't have to report special occasion gifts given to ministers, such as Christmas bonuses or a cash gift on a minister's birthday or employment anniversary, Hammar said.

Even with "love offerings" where church members give money through the church as tax-deductible contributions and the church gives the money to the minister, the gifts should be reported as wages on Form W-2, the same as regular ministerial salary.

4) personal use of a church-owned vehicle. "More and more churches are purchasing vehicles and making them available to ministers," Hammar noted. "Any personal use of these vehicles is personal income and has to be valued and reported." Formulas for figuring the value of use can be found in IRS publications, Hammar said.

5) allowing churches to pay FICA taxes on behalf of ministers. FICA, which stands for the Federal Insurance Contributions Act, is Social Security tax that covers most employees in America. Employers are required to pay half the tax and to deduct the other half from an employee's paycheck.

Hammar said churches are prohibited by law from paying any FICA tax for ordained staff ministers who must actually pay self-employment tax and must pay it all themselves.

Some churches pay ministers an additional amount to help with the payment of self-employment taxes, but that amount is itself also subject to both self-employment and income taxes, Hammar noted.

6) failure to report the value of church-provided housing. A minister who occupies a parsonage or other church-owned residence must report the fair rental value of the residence on Schedule SE, Hammar said, where self-employment tax is assessed.

For example, if a house would rent for \$400 monthly and the minister has lived in it for a year, then the minister will have to pay self-employment tax on \$4,800 (or \$400 times 12 months).

Hammar noted the fair rental value of a church-provided residence is not subject to income tax and should not be reported on Form W-2 by the church or on Form 1040 by the minister.

The IRS considers it the minister's responsibility to arrive at the "fair rental value" based on what similar homes would rent for in the community in which it is located, Hammar said.

**Pro-family leaders voice dismay  
with Clinton, Whitman speeches**      **By Tom Strode**

WASHINGTON (BP)--Congressional Democrats responded fervently and favorably to President Bill Clinton during his State of the Union address. New Jersey Gov. Christine Whitman undoubtedly pleased many Republicans in her televised response.

Neither, however, drew favorable reviews from some pro-family spokesmen in Washington -- Clinton because of his policies and Whitman because of her message.

"It's bizarre," said Family Research Council President Gary Bauer, "because what we had was the president, who has followed a radical social agenda, using conservative rhetoric about values, and we had the Republicans, who rode to victory using and supporting conservative social policies, using no rhetoric at all on those issues. We can forgive the viewers if they were confused about who's who."

James A. Smith of the Southern Baptist Christian Life Commission offered a similar critique.

"On the one hand, you have a president who clearly understands the need to talk about values and the importance of the family but is presiding over an administration which is largely bankrupt in its ability to positively influence these matters because their world view has created the problems which many Americans are deeply concerned about," said Smith, the CLC's director of government relations.

"On the other hand, Christie Whitman's view of government is solely about balancing the books, cutting spending, cutting taxes, with no answer for the great cultural crisis that our nation faces."

In his 81-minute speech Jan. 24, Clinton discussed the damage welfare inflicts on family values. He urged parents and others to wage a national campaign against teen-age pregnancy. He encouraged the role religious leaders and congregations have to play in improving the country. He introduced a husband-wife ministry team whose Maryland church focuses on saving families.

Whitman made only a couple of fleeting references to such moral and family issues in her speech, which, granted, was more than an hour shorter than the president's.

The choice of a pro-choice, pro-homosexual rights governor to deliver the Republican response to a president whose administration has repealed pro-life policies and furthered homosexual rights seemed striking. The November elections had thrust many conservatives on moral issues into Congress. Six of the eight new Republicans in the Senate are considered pro-life, while 40 of the 52 Republican freshmen in the House of Representatives are pro-life. No pro-life incumbent among senators, representatives or governors lost to a pro-choice challenger.

In a poll by the Wirthlin Group the day after the elections, 60 percent of voters said the problems facing the country primarily are moral and social in nature, while 33 percent said they are economic. The poll also showed 65 percent of voters said they would be more likely to vote for a candidate or party whose chief priority was to reverse the country's moral decline.

"The fact that Christie Whitman was chosen by Newt Gingrich and the Republican leadership demonstrates a lack of resolve on their part to engage these critical problems," Smith said.

Bauer, domestic policy adviser under President Reagan, decried Whitman's selection in a letter to the speaker of the House the day before the speech.

"The bitterness your decision engenders is made the more so by the ease with which you could have done otherwise," Bauer, a member of a Southern Baptist church in Virginia, wrote Gingrich. "You have literally dozens of highly qualified men and women who could have stepped forward and effectively made the case for (t)he vision you personally have articulated -- a vision that clearly emphasizes the values component of the crisis this nation faces. Instead, you have made a selection that ignores that vision and that instead raises a red flag to social conservatives."

Bauer told Baptist Press, "I wonder if it was calculated. We're hearing from Capitol Hill that (Whitman's selection) was an intentional attempt to send a signal about the big tent in the Republican Party. If that is true, it's very disturbing."

He thinks some Republicans believe "the pro-life and pro-family constituency has nowhere else to go, so they can take us for granted and attempt to reach out to other constituencies."

Such a strategy would be a "terrible political" move, Bauer said, because one day "they will face a social-issue Ross Perot who will wreck the plan of the party for the long term."

During the president's speech in the House chamber, Southern Baptist pastor Dwight Reighard and his wife, Robin, sat with Gingrich's wife, Marianne. The Gingriches are members of New Hope Baptist Church in Fayetteville, Ga. Reighard is New Hope's pastor.

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**SBC commission initiates transfer  
of college to National Baptists**      **By Tim Fields**

**Baptist Press  
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NASHVILLE, Tenn. (BP)--Members of the Southern Baptist Commission on the American Baptist Theological Seminary voted Jan. 24 to begin steps to turn over complete governance and ownership of the financially strapped American Baptist College to the National Baptist Convention, U.S.A., Inc.

In a special called meeting in Nashville, Tenn., the commission unanimously adopted a motion by Max Brand, pastor of Newport News (Va.) Baptist Church, which would transfer governance and ownership within two years or less. The motion further stipulates an end to all Cooperative Program funding of American Baptist College (ABC) by the end of fiscal year 1996-97.

ABC, located in Nashville, is the only four-year accredited Bible college designed primarily for training church leaders of African descent. It has been jointly owned and operated by the Southern Baptist Convention and the National Baptist Convention since 1924.

The college operates under the charter of American Baptist Theological Seminary. The name American Baptist College is used to better reflect the school's status as an undergraduate theological training center as opposed to a postgraduate seminary. The school operates under the direction of a board of trustees, comprised of 16 National Baptists and 16 Southern Baptists.

The Southern Baptist trustees also serve as the Southern Baptist Commission on the American Baptist Theological Seminary.

The commission, working through the staff of the Education Commission, transmits to the college Cooperative Program funds which for the 1994-95 budget year will total \$256,832. Along with funds generated by endowments held by the Seminary Commission and Holding Board, ABC will receive a total of \$289,300 for 1994-95, of which \$165,000 is earmarked for scholarships for Baptist students pursuing a career in ministry and \$117,300 is reserved for general operations.

The seminary commission also unanimously adopted an eight-point resolution and plan of action to implement the motion. The resolution states: "Since 1924 ... we have moved from a racially segregated society and an era of white patronage of black institutions to a time when all of the colleges and seminaries of Southern Baptist general bodies are open to all who would study there without regard to race, and to a time when the undergraduate programs of the denomination's colleges and of the seminaries are equipped to provide African Americans who have been called to the ministry of Jesus Christ with the preparation prerequisite to seminary training.

"The National Baptist Convention, USA, Inc. is fully capable of supporting and selecting those who govern this Seminary without any assistance from the Southern Baptist Convention," the resolution states.

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The resolution calls for the Southern Baptist Convention to "surrender all its rights in regard to American Baptist Theological Seminary, including any rights it may have to the property of the American Baptist Theological Seminary or to participate in the Seminary's governance."

The plan outlines a proposal for an orderly transition of governance, including a proposed change in charter to be submitted to the full board of ABC in May. If approved, the charter would require ratification by the National Baptist Convention in annual session.

The resolution also requests the Southern Baptist Convention to dissolve the seminary commission which would require convention approval in June 1995 and again in June 1996.

Stephen P. Carleton, executive director of the Education Commission and executive secretary of the seminary commission, said the timing of the commission's action revolved around two important issues. "First, National Baptists have just elected the Rev. Henry Lyons of St. Petersburg, Fla., as the new president of the 8.6-million-member denomination," Carleton said. "Lyons, speaking to 5,000 National Baptists at their annual convention this month in Nashville, publicly embraced American Baptist College and challenged the denomination to show pride in the school and to support it financially at a much higher level.

"This new and unprecedented public support by a National Baptist Convention president for American Baptist College marks a new era and could breathe new life into the school," Carleton said.

"Secondly, in spite of consistent annual Southern Baptist funding from the seminary commission, periodic large loans from the commission and a \$100,000 transfer two years ago from seminary endowments to pay the school's bills, financial debt in loans and accounts payable is more than \$565,000 and growing.

"ABC is unable to secure directors' insurance for National Baptist and SBC trustees because of the school's financial condition. This has caused great concern for trustees of both conventions," Carleton said.

Hoffman Harless, chairman of the commission and a retired layman from Nashville, told commissioners the school is struggling to keep an antiquated heating system in operation and students have been without heat for up to three weeks this winter. "The school has been unable to secure financing for a proposed new \$475,000 heating system," Harless said.

He said financial problems at the school have accelerated this year because a high default rate on student loans resulted in the loss of government-insured loans from the Department of Education, and a cut in federal assistance programs to prisons has severely affected the school's satellite programs in Nashville prisons.

In other action, commission members approved dispersal of approximately \$9,650 from operating reserves as a gift to the school to pay a fire and casualty premium on the school which was due to be canceled in a week if not paid.

Bernard LaFayette, president of ABC, told members of the school's trustee executive committee Jan. 19 that enrollment at the school had dropped to approximately 125 students from nearly 200 students at the beginning of the 1994 fall semester. The decrease, he said, was due in large measure "to the inability of students to get government loans to pay tuition and fees." LaFayette was unavailable for comment on the seminary commission's action.

Brand in speaking to the original motion to give governance and ownership to National Baptists, said, "We care deeply about the black ministers trained at American Baptist College and we want the school to continue. We hope this move will allow National Baptists to take full ownership and allow the school to survive."

Commission members directed Carleton and local members of the seminary commission's executive committee to submit the plan to the SBC Executive Committee in February.

**English-language churches  
see responsiveness in Europe**      **By Trennis Henderson**

VIENNA, Austria (BP)--What do Vienna, Austria; Bratislava, Slovakia; and Budapest, Hungary, have in common? In addition to being capital cities in neighboring countries in the heart of Europe, the three historic cities are home to international English-language Baptist ministries.

Vienna Baptist Church; International Baptist Fellowship in Bratislava; and International Baptist Church in Budapest are each led by Southern Baptist missionary couples. The three congregations are among more than 60 English-language churches and fellowships that comprise the European Baptist Convention. The EBC recently entered the second year of a three-year missions partnership with the Arkansas Baptist State Convention.

Describing the ministry focus of international congregations, Budapest pastor Bob Zbinden explained, "The purpose of the church is to provide fellowship and worship for the English-speaking community and to reach out to the community with the gospel."

Zbinden and his wife, Zona, served churches in Georgia and Kentucky for nearly 40 years before moving to Hungary in 1993 under Foreign Mission Board appointment. Zbinden first became interested in foreign missions while in college. A mission trip to the Philippines in 1983 rekindled that interest and helped lead to the couple's eventual missionary appointment.

Comparing English-language work in Europe to ethnic ministries to Hispanics or other language groups in the States, Zbinden pointed out, "We have language work in associations in the States and we're proud to have them. ... I'm the pastor of the language work here in Hungary."

Jenny Smith, Zbinden's pastoral assistant, moved to Hungary from England two years ago to teach English in a Hungarian Reformed Church high school. Smith, who holds a law degree from Cambridge University, later began teaching at the International Baptist Lay Academy in Budapest.

Affirming the ministry of international Baptist congregations, Smith noted, "There are an awful lot of people who live here and pass through who don't speak Hungarian ... . Several friends outside Budapest value their times coming in here just to be able to sing in their own language and hear a sermon they can understand. It's invaluable to provide aid to Christians for worship and growth and to exercise their gifts and to be fed.

"The situation here is different from anybody's home situation," Smith acknowledged. With a typical Sunday service attracting worshipers from as many as 15 nations, she added, "I've gained a broader outlook with regard to different practices in churches. You can still remain in fellowship with each other and disagree."

Eva Viragh, an Austrian who works in Budapest as an office manager for a paper company, is among a close-knit group of single adults from several nations who meet regularly with the Zbindens for informal Bible study. "I think I wouldn't want to live here without this church," she shared. "As a Christian, you need a community."

Similar needs and responses are replete throughout the European Baptist Convention. Charles and Louise Bradshaw have served the international Baptist congregation in Vienna since 1992. Veteran Foreign Mission Board workers who formerly served in Greece and Norway, the Bradshaws currently minister to individuals from more than 20 nations, ranging from Nigeria to Japan.

"There is a richness in being pastor of an international church that you don't get in a homogeneous congregation like most of our churches in America," Bradshaw emphasized. "The internationals we work with are very sweet-spirited. It is the most delightful experience."

In addition to worship services, discipleship training, home Bible studies and other ministry efforts, the Bradshaws utilize English-as-a-Second-Language classes as an effective outreach tool.



Illustrating the international diversity of the classes, Mrs. Bradshaw said, "We have a conversation group of about eight people and everyone in it is from a different country." Along with using the Bible as a textbook for the group, she and other Christian participants consistently "bring the conversation around to the Lord and talk about our faith."

Mrs. Bradshaw said one of her latest ministry projects is teaching English to two Muslim women, providing her ample opportunity to "tell them how to find God."

The Bradshaws do not limit their ministry efforts to Vienna or even to Austria, however. Just over a year ago, at the invitation of Palisady Baptist Church in Bratislava, Slovakia, the missionary couple and volunteers from their church began English classes and an English-language Bible study in the Eastern European city of Bratislava.

Their efforts laid the groundwork for the establishment of International Baptist Fellowship in Bratislava, which is now being led by International Service Corps volunteers Ben and Meredith Hanna.

Affirming the opportunities to reach English-speaking internationals living in Slovakia, Hanna remarked, "When you're dropped in an alien place like that, you're looking for the familiar and English provides that." He said many internationals "will open the door to someone who speaks English. That provides an opportunity to share Jesus."

Ted Paul, the lay pastor serving with the Bradshaws in Vienna, is an American who married an Austrian and has been living in Vienna for 20 years. Paul became a Christian during a visit to the United States in 1987. He became actively involved in Vienna Baptist Church upon his return to Austria and his wife, Edith, professed faith in Christ a few months later.

Recalling his early involvement with the international congregation, Paul said, "When I walked in, I felt right at home there."

"From a social perspective, we have everyone from the lowest class to doctors, lawyers, bankers and diplomats," he explained. "All the titles are hung up outside the door before people come in. You are really accepted as you are."

As the international congregations continue to grow, church leaders work closely with national Baptists in their host countries. In addition to the Bratislava fellowship being sponsored by Palisady Baptist Church, the English-language church in Vienna uses the facilities of Mollardgasse Baptist Church, the oldest Baptist congregation in Austria. Also sharing the same facilities each Sunday is a Romanian congregation. In Budapest, the Zbindens' congregation rents space from a local high school for Sunday worship services.

"In one sense, we're going to the world, but in a more immediate, tangible way, we have the world coming to us in an international setting," Bradshaw pointed out. "We have the opportunity to win them to Christ and disciple them before they return to their countries as missionary voices sent out by our churches."

"I like the fact that when you're in Europe, your world is much broader," Mrs. Bradshaw agreed. "In working with internationals, especially refugees, there's such a depth to their faith because of what they've lived with or without. It's so humbling."

As Southern Baptist missionaries, national and international church leaders, Arkansas Baptist volunteers and others continue working together to strengthen the ministry of EBC churches, Mrs. Bradshaw added, "The work only goes as far as the prayers carry it."

**New chaplain Ogilvie hopes  
to be pastor to senators**

By Tom Strode

WASHINGTON (BP)--Lloyd John Ogilvie, newly elected chaplain of the U.S. Senate, says he feels "deeply called" to leave his longtime pastorate in Hollywood, Calif., and his television/radio ministry to be a pastor to 100 senators, their families and their staff members.

The Senate elected Ogilvie, pastor of Hollywood's First Presbyterian Church since 1972, as chaplain by unanimous consent Jan. 24. He replaces another Presbyterian, Richard Halverson, 79, who is retiring because of health reasons.

He will seek to emulate the ministry of Halverson, who has been a "pastoral chaplain" to the senators, as well as their staff and families, Ogilvie said in a Jan. 25 news conference with religion reporters. Halverson "has set the benchmark" for future chaplains, he said.

In his personal relationships with the senators, he hopes to help them grow in their spiritual lives and to be sensitive to God's leadership, said Ogilvie, who will begin work March 11. He desires for his ministry to be one of listening to, praying with, encouraging and counseling the senators. The chaplain's position is a "continuation of the essential calling to minister to leaders" he has had throughout his nearly 40-year ministry, Ogilvie said.

The chaplain's office should be a non-political, non-partisan one, Ogilvie said. He will "resist opportunities to make statements on behalf of the Senate on moral issues" and will reject any efforts by others to use him to apply pressure on senators, Ogilvie said.

In the chaplain's prayers which open the Senate's business each day, he will ask for God's guidance for the country's leaders, including the senators, Ogilvie said. He "would not use prayer as an opportunity to share my convictions about issues," such as abortion, Ogilvie said. "And I would not want to preach to the Senate through prayers to God."

He did not seek the office but was asked to submit his resume by Sen. Mark Hatfield, Ogilvie said. Hatfield, R.-Ore., was chairman of the six-member committee responsible for nominating a new chaplain. The committee received 206 resumes for consideration, Ogilvie said.

In addition to his ministries as a pastor of the Hollywood church and as a TV/radio preacher, Ogilvie, 64, is especially well-known in the evangelical Christian community as the author of 45 books. His TV/radio ministry will close around Easter, and he plans to write fewer books as chaplain, said Ogilvie, who is tall and slender with a deep voice. He has met with the Senate's Select Committee on Ethics and will follow its guidelines and advice about two book contracts he already has signed, Ogilvie said.

Halverson, who sat in on a portion of the news conference, said he was not involved in the selection process but was "thankful for a man like Lloyd Ogilvie" being his replacement.

Halverson, who was elected chaplain in 1981, will be 79 on Feb. 4. His last day as chaplain will be Feb. 5.

**Smoke alarm batteries included  
in church's energetic witness**

**By Ken Walker**

LUDLOW, Ky. (BP)--A plan for "servanthood evangelism" has led members of First Baptist Church, Ludlow, Ky., to get more than their spiritual batteries charged.

In preparation for the "Here's Hope. Share Jesus Now" campaign, members of the Ludlow church went door-to-door distributing free 9-volt batteries for smoke alarms. They also gave out tracts and cards explaining the community service was a demonstration of Christian love.

"People who have received the batteries so far have been overwhelmed by the gift," pastor Tommy Mitchell said. "We have one member who offered to buy smoke detectors so if someone says they don't have one, we can give them one. This gets people to understanding that Christianity has a practical side to it."

In leading his congregation to see a connection between avoiding the flames of hell and avoiding the flames of a house fire, Mitchell he has gotten church members fired up for evangelism and ministry.

Inspired by Mitchell's sermons and messages about opportunities of the "Here's Hope" campaign, 115 people -- nearly half the average Sunday attendance -- have committed to share their faith with someone else every day for 60 days.

"We told them this would be fantastic," said Mitchell, who has been at the Ludlow church since 1989. "Imagine the stories that will be told for years about the different ways God brought people into the church."

The "servanthood evangelism" sweeping the church includes other approaches besides batteries for smoke detectors.

Church members also have washed car windshields or put coins in expired parking meters to save the drivers tickets. In each case, they place a card of explanation under the front wipers that says, "We hope this service brightens your day." The church's name and a map are printed on the back.

Last month, servanthood evangelism led members to write personal letters to 250 people who had quit attending Sunday school.

In preparation for the Southern Baptist Home Mission Board-initiated "Here's Hope," Mitchell distributed packets to every person who signed a commitment card. The packets included:

- Church business cards.
- A sample witnessing letter.
- "The Road to Hope" salvation tract.
- "Memory joggers," reminders of friends, relatives and associates with whom they can share the gospel.

Mitchell turned Wednesday night prayer meetings into witnessing training sessions. He used one recent Sunday sermon to carefully explain the "Here's Hope" tract. When he did that before 1990's "Here's Hope," 15 people professed faith in Jesus Christ before revival services began.

"We're thrilled with the results thus far," Mitchell said. "We've already had a successful 'Here's Hope' effort, if we didn't do anything else."

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