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DALLAS--Annuity Board: IRS decision to hit 'virtually all' retired ministers.
VIRGINIA--Former Liberian pastor yearns to return to war-torn homeland; photo, graphic.
LIBERIA--Liberia's brutal civil war shattered life, liberty, unity; photo.
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Annuity Board: IRS decision to hit
'virtually all' retired ministers By Keith Hinson

Baptist Press
9/14/95

DALLAS (BP)--A recent decision by the Internal Revenue Service to consider retired ministers' housing allowance as subject to self-employment tax (SECA) is drawing fire from leaders at the Southern Baptist Annuity Board.

Paul Powell, Annuity Board president, said the IRS action is "contrary to" previous IRS policy, such as those in "private letter rulings and IRS Publication 517."

"It is the opinion of the Annuity Board ... that a housing allowance, as part of one's retirement benefit, is not 'net earnings' and is not subject to the burdensome SECA tax for Social Security that ordained ministers pay while employed," Powell wrote in "A Pastoral Letter" dated Aug. 25 to the board's ministerial participants.

The recent IRS action came with the long-awaited public release of a manual that instructs IRS examiners on how to audit ministers. The audit manual was released as part of the IRS's "Market Segment Specialization Program" in which ministers are one of 31 "industries" targeted for special scrutiny.

The IRS "position on this point is most unfortunate," according to an article in the Church Law & Tax Report, edited by Richard Hammar, author of the Annuity Board's annual tax guide. "Most retired ministers and retirement plans do not presently follow this rule," the article noted.

In his letter, Powell urged readers to express support for pending national legislation. "I have never before asked you to write your representative in the Congress," Powell wrote. "I believe this is a matter of such long-term significance that you need to express yourself, ... if you agree with me that the housing allowance in retirement should not be subject to the heavy taxation for Social Security."

The bills, according to Powell, are Senate bill 881 and companion legislation in the House, HR 528, titled the Church Retirement Benefits Simplification Act (CRBSA) of 1995.

A spokesman for Sen. Richard Shelby, R.-Ala., said he believed Shelby would support the rectifying legislation.

"I am absolutely sure he could not be in favor of raising taxes on Southern Baptist ministers. I just don't see it," said Lendell Porterfield, a tax and budget legislative assistant in Shelby's office. "He voted for the big tax cut earlier this year. ... I am 99 percent sure that he would not favor increasing those taxes."

Thomas E. Miller, senior vice president for public relations at the Annuity Board, said the impact of the new IRS policy would be widely felt.

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"Virtually all retired ministers claim some housing allowance, regardless of whether their house is paid for," Miller said.

Miller noted the Annuity Board's involvement in the Church Alliance, a group of 29 denominational benefit programs seeking passage of the CRBSA. "The IRS is making an interpretation that the alliance does not feel is in keeping with (previous tax) legislation," Miller said.

One reason for the confusion, Miller said, is "the IRS often doesn't know what to do with churches. Sometimes we have to operate on what the law doesn't say rather than what the law does say."

But Miller held out hope the legislation would receive consideration. "We're told that (Speaker of the House) Newt Gingrich has responded very warmly to the bill, that he warmly received the suggestion of the bill," Miller said.

According to Shelby's Birmingham office, the legislation has been read twice and referred to the Senate Finance Committee.

The new IRS guidelines will not eliminate the exemption of a retired ministers' housing allowance from income tax -- to the extent the allowance is spent on housing.

Any "excess housing allowance" -- not spent on housing expenses -- should be reported as "other income" on Form 1040, where it becomes subject to income tax, Miller said.

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EDITORS' NOTE: With all its cultural richness, natural beauty and vast human and economic potential, plus its freedom at last from colonial rule, why does Africa suffer so much? In a series, "Cry the Beloved Continent: Chaos, Crisis and Hope in Africa," Baptist journalists reflect on that question -- and the challenge Christians and missionaries there face. The first segment of a multi-package series on Angola was sent earlier. The second segment -- four stories on Liberia -- follows. Others segments will follow later on Nigeria and Zaire. The stories may be used individually or together.

Former Liberian pastor yearns
to return to war-torn homeland

By Norman Miller

Baptist Press
9/14/95

RICHMOND, Va. (BP)--Dejected but not defeated, Andrew Diggs leaned on his elbows and said, "I feel wasted here in Richmond."

Despite threats on his life, the Baptist pastor yearns to return and minister to his bleeding homeland, the west African nation of Liberia, rather than staying in Virginia.

Liberia's troubles began in 1979 when the government raised the price of rice, now about \$10 a cup. After riots and looting, Liberia plunged into 15 years of military coups and merciless killing of Liberians from rival tribes.

More than two dozen peace accords and cease-fires between warring factions have briefly punctuated brutal atrocities committed by all sides. But a mid-August peace accord installing transitional government and calling for free elections in a year has bolstered hopes for peace.

"I'm trying to prepare for the war after the war," Diggs said, explaining that a ministry of forgiveness and conflict resolution is pivotal to a lasting peace in Liberia. Diggs, who fled for his life from the capital city of Monrovia in 1993, wants to return, leaving his home in Richmond, Va., where he works at temporary jobs and pr aches sporadically.

Racism fostered the war, said Diggs. "It's really nothing more than tribalism." After formal training in conflict resolution, Diggs said he wants to implement a ministry of forgiveness to help Liberians be one people again.

Graduating in 1987 with a master of divinity degree from Vanderbilt University in Nashville, Tenn., Diggs returned to Monrovia, where he taught college and seminary courses and was associate pastor of Providence Baptist Church before becoming its pastor in 1990.

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During a 1989 Bible study at Providence, a member suggested to Diggs that the war would not involve Monrovia. Monrovia Christians believe their city is "the apple of God's eye" and that if God would live in Africa, he would live in Monrovia, Diggs explained.

"The Holy Spirit convicted me to refute that," said Diggs, who warned them not to think too highly of themselves and to prepare for war's hardships that would certainly involve them.

In December 1989 the Liberian government declared war on rebel forces -- then moving toward Monrovia -- by initiating nighttime raids on rural villages suspected of lending aid to the rebels. Thousands of people of the same tribes as the rebels were murdered as they slept.

"We were the first church to take a stand against the horrific manner in which the government retaliated against rebels," Diggs said. He preached on the Good Samaritan parable just days after the declaration of war.

"The roads to Monrovia are bloody paths," Diggs declared. His sermon decried the killing raids and challenged Liberian Christians of all denominations to care for the waifs of war. Providence began preparing hot meals for refugees living in a United Nation's compound in Monrovia.

Diggs knew the Liberian Council of Churches was holding a meeting in Monrovia, so he wrote and delivered a letter. His sermon and letter spurred more relief. Liberian Christians started bringing food and clothes to refugees at the compound. When Liberian soldiers took men from the compound, who never returned, the refugees were moved to St. Peter's Lutheran Church.

"This was a difficult thing to do, because nobody dared go against President (Samuel) Doe," Diggs said. When Doe seized power in 1980, he executed deposed President William Tolbert, former president of Baptist World Alliance, and 13 cabinet members, including two deacons at Providence.

In July 1990, when Diggs was returning to Providence with food for refugees, a Liberian soldier briefly detained him, telling him the government suspected rebel activity in the market area.

"I know you, Rev. Diggs, and I feel close to you," he said. "But I must warn you, if we see you back here, you'll be killed."

Arriving at the church, he learned he was in deeper trouble. One of Doe's cabinet members sent a message that Diggs was marked for assassination. Diggs went into hiding for a week.

On a hot July night in 1990, sanctuary turned to slaughter. Liberian government troops stormed St. Peter's with guns blazing and swords swinging, killing more than 600 refugees.

An eerie silence enveloped the lifeless bodies as Diggs and others viewed the carnage the next day. "Bodies hung from the balcony, draped across the communion table," Diggs said in hushed tones. "Dead people lay everywhere, even in the church yard." Heightening the mourners' anguish, Doe prohibited the removal of bodies from the church for three weeks.

The massacre forced Diggs from hiding and back into service. He opened Providence to refugees. Starting with only two families, and continuing for three years, the ministry grew to more than 400 people, who were fleeing real-life nightmares wrought by the after-dark death squads.

Liberian soldiers threatened to blow up Providence if the members continued ministering. "We didn't care if a war was raging because we knew that Jesus wanted to help others through us," Diggs said. "The presence of God was as powerful as the presence of war, and the fellowship among Christians and with God was the deepest I ever knew. I got a taste of what the Apostle Paul meant when he said, 'Count it all joy.'"

As fighting and ruthless mutilations and killings continued between three rival factions in Monrovia, and the city's buildings were bombed, Diggs moved to the church. His children, U.S. citizens, were evacuated with their mother, Ottalee, by U.S. Marines following the St. Peter's massacre.

"While I stayed at the church, God was telling me to leave Liberia," he said. But Providence members said he couldn't leave because the border was closed. "When God told me to leave, I knew he would open the borders for me."

Hundreds of refugees crowded near the border crossing near Sierra Leone when Diggs arrived there in September 1993. He wormed his way to the guard shack and told the soldiers he was a pastor and that God would open the border. God did, and the soldiers let Diggs pass almost without question.

Diggs stayed in Freetown, Sierra Leone, for about a month before arriving in the United States in October 1993.

"There's a picture in my mind I can't forget," he said, describing a stained-glass window in the sanctuary of Providence Baptist Church -- a depiction of Jesus with outstretched arms.

"The nail prints weren't the only holes I saw." Several bullets had sped through the glass, piercing Jesus' body. "This window reminds me that the Lord suffers with his people, and I long to go back and suffer with them."

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(BP) photo (usable either horizontal or vertical) mailed 9/13/95 to state Baptist newspapers by Richmond bureau of Baptist Press. Outline available on SBCNet News Room. (BP) graphic illustration (vertical) mailed 9/13/95 to state Baptist newspapers by Richmond bureau of Baptist Press. Graphic, for use with the story above or the three BP Liberia stories to follow, will be available on SBCNet News Room.

Liberia's brutal civil war
shattered life, liberty, unity

By Norman Miller

Baptist Press
9/14/95

RICHMOND, Va. (BP)--Liberia means "place of freedom." The white star on its flag represents unity. The west African country's motto: "The love of liberty brought us here."

But the civil war -- a war that enslaved Liberians, shattered unity and obliterated liberty -- has abated under yet another cease-fire.

A mid-August peace accord, brokered by the Economic Community of West African States, establishes a transitional government and sets elections for next year. Some 25 cease-fires and peace agreements have failed, so hopes run high that the six-year war may be over. But conditions are still bad.

Since a 1980 military coup -- that ultimately ignited the 1989 outbreak of Liberia's brutal civil war -- 150,000 Liberians have died, including two murdered presidents. Almost half the country's 2.8 million people are refugees, hiding in Liberia's bush country, living in the capital city of Monrovia or having fled to nearby Sierra Leone or Ivory Coast.

Liberia's conflict -- among at least eight factions and sub-factions, largely split along tribal lines -- also has confined the once-nationwide work of Southern Baptist Foreign Mission Board missionaries to Monrovia.

"So many things have changed since Carolyn and I came (to Liberia) in October 1963," said missionary Bradley Brown of Marietta, Ga. We've been at our very height as a mission and, so far as conditions in the country are concerned, at the very depths of our mission."

Across Liberia, rural mission stations remain either closed or inhabited by rebel soldiers -- rogues who killed people for their relative wealth or perceived education.

"The recent agreement between the warring factions has buoyed the hopes of our missionaries," said Brown. "Liberians are joyful, too. They celebrated in the streets after the peace accord announcement. There's a tangible sense wherever you go in Monrovia that the war is truly over and peaceful times will once again prevail."

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Rebel leader Charles Taylor, who signed the recent accord, attended Sunday services Sept. 3 at Monrovia's Providence Baptist Church, where he is a member.

"Taylor asked for forgiveness and said he forgave those who committed atrocities against his tribesman," said Brown, who also attended the service.

"I talked with Taylor, and he said he really does want peace in Liberia." Taylor donated \$10,000 to the church to help offset repair expenses to the war-ravaged buildings, Brown said.

Other observers, however, say Liberians will have a mixed reaction to the claims of a change of heart by Taylor, who said earlier in the war he led was of God. While some will doubt and some will take a wait-and-see attitude, others will rejoice at his attempt to seek reconciliation.

The civil war also ravaged Liberia's countryside as tribal teens and orphans learned an AK-47 can garner whatever they want. While high on marijuana and cocaine, pimply bandits donned wigs and dresses for protection against soldiers who wouldn't shoot women. Then they shot their enemies for the thrill of seeing them fall and pilfered their pockets.

Such insanity forced Southern Baptist missionaries to flee to Monrovia, where many were evacuated by U.S. Marines in July 1990 following the massacre of more than 600 refugees living in Monrovia's St. Peter's Lutheran Church.

"The war decimated our missionary force," Brown said. The pre-war missionary force included 57 Southern Baptist missionaries. Today only nine remain, ministering from a compound on the outskirts of Monrovia.

Of the 57 missionaries, about a dozen retired, some aid Liberian refugees in Sierra Leone or Ivory Coast and some transferred to other countries.

The Browns fled Liberia in May 1990 but returned in March 1991 to continue humanitarian aid among war-weary people.

Feeding and healing the body and soul has been pivotal to missionaries' success, Brown said. "The holistic ministry we continue to have is important, because we wouldn't have much credibility with Liberians otherwise." Southern Baptist missionaries have distributed about \$1 million worth of food and medical aid to between 800,000 and a million Liberians.

Although most Liberians still respect missionaries, not all are grateful for missionary efforts, said Brown, referring to a June 11 armed robbery on the compound. The Browns left Monrovia June 10 for two months of vacation and medical leave in the United States. The robbery occurred the next night.

Holding one missionary at gunpoint, the thieves, who took only U.S. dollars, asked about the Browns and made threats about them. They would have taken more, but one missionary contacted U.N. forces, who responded quickly. The robbers skulked into the night when vehicles approached the compound.

"Security at the compound is tighter than ever," Brown said. Newly installed security measures have increased the missionaries' safety. The cease-fire agreement and elections to occur next year are expected to quell the horrific violence and crime that has typified the war.

Coping with increased danger in a diminished ministry has required a constant closeness with the Lord. "With so much need and so few resources, there's frustration, confusion and a temptation that makes you want to run and hide," Brown said. "But seeking to minister in the Lord's name and by his Spirit is the only way we've been able to keep going."

Missionaries in Monrovia have continued assisting Liberia Baptist Theological Seminary, which Brown helped establish in 1969. Faculty and students vacated the campus when peacekeeping soldiers seized it in 1990. Meeting in a large leased house in Monrovia, about 110 students represent the school's highest enrollment. The Living Way Bible correspondence school provides another avenue of ministry for the missionaries.

God still has a purpose and plan for Southern Baptists to minister alongside Liberian Baptists, Brown said, noting the missionaries want to follow God's course for the future of Liberian missions.

**Liberians feel cautious hope,
says Liberian Baptist leader**

By Wendy Ryan

WASHINGTON (BP)--Recent peace celebrations in Liberia have left Baptist leaders hopeful, but cautious and eager to see roads opened again so they can visit Baptists all across that country.

"We feel a sense of relief, but we're cautious," says Emile Sam Peale, executive secretary of the Liberia Baptist Missionary and Education Convention Inc. (LBMEC).

Sam Peale, currently visiting the United States on his way home from the recent 17th Baptist World Congress in Buenos Aires, Argentina, spoke to the Baptist World Alliance about Liberia and the role of Baptists there.

On Sept. 1, Liberians celebrated in the streets of their capital, Monrovia, the return to peace, after a cease-fire was signed the week before by Liberia's leaders and rebel leader Charles Taylor.

"Now that the main players are directly involved, especially Charles Taylor, I feel more hopeful," Sam Peale said.

"When the roads are opened, that's a sign that we've moved forward," Sam Peale said, "and we can also visit the Upper Nimba area, where we haven't seen our churches in over five years."

For Sam Peale, the key to lasting peace is to disarm the more than 60,000 people who still have arms, and he's concerned that peacekeeping forces in Liberia have only 8,000 soldiers to attempt this.

"Disarmament is the key for us to have genuine peace, free elections and a constitutional government," Sam Peale said.

He is eager to assess the state of the LBMEC where he reports more than 100 Baptist churches have been closed since the five-year war. In 1989, there were 253 churches in the LBMEC, but in 1994, only 54 churches were represented at their annual meeting.

Missionaries and others say 39 churches meet regularly in areas once controlled by Taylor. "We want to see the state of our churches, schools and properties, and also our refugees who need help," Sam Peale said.

"We have a great rebuilding process ahead of us" said Sam Peale, "and we need the prayer and support of Baptists around the world.

"Most Liberians have been turned into beggars. People who before could adequately provide for their families are now begging," Sam Peale said.

Drug abuse, teen-age pregnancy and AIDS have all escalated, Sam Peale said, and the war was largely fought by young people unskilled to do anything else."

"We have a long way to go," said Sam Peale, "and the church has a vital role in all of this."

"Before this recent peace agreement, Baptists prayed and fasted for peace and spoke out against human rights abuses," he said. "It doesn't make us popular, but we must speak out."

"Baptists must evaluate the past to look to the future," added Emmett Dunn, a Liberian who directs the BWA youth department.

The major players in Liberia's recent political history have all been Baptist and this has hurt Baptist work there, Dunn said.

Rebel leader Charles Taylor, a Baptist, was educated at the Riggs Institute, described by Dunn as "the finest Baptist school in Liberia."

Taylor's forces later destroyed that building and Taylor has claimed the war he led was of God.

Taylor fought with Sergeant Samuel Doe who attended a Baptist church, and it was Doe who, in 1980, overthrew and assassinated William Tolbert, leader of Liberia and Liberian Baptists then. Tolbert served as BWA president from 1965-70.

"The Baptist church in Liberia needs to be neutral," said Dunn, "and stand its ground in the lordship of Jesus Christ. It needs to continue to preach peace based on God's Word and embrace each other, regardless of race or tribe."

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Dunn said, "National reconciliation is needed for lasting peace. How do you reconcile with people who have participated in terrible human rights." As part of an extensive conference in Liberia next April, hosted by BWA's division of evangelism and education, the BWA's youth department will hold a reconciliation training meeting in Monrovia.

Baptist World Aid, BWA's relief and development arm, has a 1995-96 funding goal of \$50,000 for reconstruction of churches and help for Liberian Baptists.

Last April, Denton Lotz, BWA general secretary, visited Liberia. "We may be helpless, but not hopeless," he said, summing up Liberian Baptists' outlook.

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Baptist missionaries
aid Liberian refugees

By Norman Miller

Baptist Press
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GUIGLO, Ivory Coast (BP)--Southern Baptist missionaries continue ministering to 30,000 Liberian and Ivorian refugees who fled an attack in Tai, Ivory Coast, last June.

Liberian militiamen crossed the Cavally River -- the Liberian/Ivory Coast border -- June 13, killing at least 10 Ivorians and forcing the mass exodus to Guiglo, Ivory Coast, a regional capital 50 miles north of Tai.

"We spent \$1,500 for medicine, rice and other food staples, drawn from the Foreign Mission Board's hunger relief fund," said Ted York, missionary to the Ivory Coast since 1982.

Local Baptist leaders from the association of Liberian churches in southwest Ivory Coast are helping all refugees despite ethnic or religious affiliation, said York, from Winston-Salem, N.C.

Since the 1989 start of civil war in Liberia, Ivorians have shared their possessions with fleeing Liberians -- some of whom are ethnic kin -- even giving them land for farming. But the stream of refugees has tipped the balance of political power and depleted resources in Ivorian villages.

Some Ivorians accused Liberian refugees of collusion in the June 13 raid, thus reversing traditional relations. "It's like a lion's den," said one refugee. "We're prisoners in our own homes," said another.

Meanwhile, a mid-August peace accord authorizing a transitional government has at least temporarily raised hopes for peace for the country, although previous peace accords and cease-fires have failed.

York was assigned to Liberia in the Foreign Mission Board's two-year journeyman program 20 years ago.

Then, he said, Liberia was "the most stable place on the earth, but now this entire region resembles other trouble spots around the world." Refugees avoiding the villages have been maimed and murdered as they hid in the bush from their enemies of both countries.

"You don't know what fear is until you see a mother with her baby on her back jump into the river, attempting to escape death, only to find it," said York's wife, Frances.

Liberian refugees in Ivory Coast can't even go to the market because "Ivorians wield cutlasses (short, curved swords) to keep us away," said one refugee, interviewed before the August peace accord.

Ivorian Christians "have risked their own safety" by helping Liberians, York said. Tensions are easing because Liberian and Ivorian Christians are working hand in hand while distributing aid, he said.

Despite intense persecution, one Liberian refugee prayed, "Father God, we thank you for our troubles because you know why these things happen to us. We are in your hands, and we thank you for seeing to our needs."

The Liberian war has killed more than 150,000 people and made refugees of 2.5 million others, a figure representing half of Liberia's population.

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Frances York, a Southern Baptist missionary in Ivory Coast, contributed to this story. (BP) photo (vertical) mailed 9/13/95 to state Baptist newspapers by Richmond bureau of Baptist Press. Cutline available on SBCNet News Room.

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