



IMPACT



NKBA Staff

Jim Woolums ~ D.O.M.
jwoolums@nkbaptist.org

**Lori Orne ~ Office/Financial
Administrator**
lorne@nkbaptist.org

Rebekah Linville ~ Technology
rlinville@nkbaptist.org

Happy Father's Day



Then I said to you, "Do not be terrified; do not be afraid of them. The LORD your God, who is going before you, will fight for you, as he did for you in Egypt, before your very eyes, and in the wilderness. There you saw how the LORD your God carried you, as a father carries his son, all the way you went until you reached this place."

Deuteronomy 1:29-31 (NIV)

To receive this newsletter by e-mail or to receive the News Blast, contact the NKBA office (859.727.6522 or e-mail lorne@nkbaptist.org)



facebook

Visit us on the web at
www.nkbaptist.org
Or **Northern Kentucky Baptists** on
Facebook
Office Phone:
859.727.6522



3001 Riggs Avenue ~ Erlanger, KY 41018 ~ 859.727.6522

Jim's Journal



Thank you again Northern Kentucky Baptist Association for the opportunity to be your Lead Follower. I continue to be burdened in our region for the LOST. I must sound like a broken record to many of you, but I wake up and go to sleep knowing that an overwhelming majority of people who live in our region (OUR JERUSALEM) are lost and far from God and heading toward an eternity in Hell if not for the saving grace of Jesus! Somewhere between 68-85% of our area is UNCHURCHED, meaning that they are not connected to a GOSPEL preaching church (according to the North American Mission Board of the SBC).

The NKBA exists to help each of our churches to accomplish our Jesus mission (to reach the lost...make disciples who make disciples). It causes me to ask, why are our baptism numbers so low in our area....in Kentucky....across the United States? I believe one key reason is that followers of Christ are simply not evangelizing...which is simply, proclaiming/explaining the Gospel of Jesus and HIS saving grace, given as a gift, provided through Christ's death, burial, and resurrection. Each of us as followers of Jesus have a story to tell. We are NOT telling that story well or as often as is absolutely necessary.

Here are a few other reasons that I have gleaned from Dr. Chuck Lawless:

1. Too many people simply don't know what "evangelism" is. Mission trips, etc...are important ministries but they are NOT evangelism unless the Gospel of Jesus is proclaimed (I like to add in WORD AND DEED!)
2. Church members aren't convinced about lostness. Ask around you in your Sunday School class or your family and see if you don't find folks who believe that good people might go to heaven apart from a relationship to Christ. Folks who believe that way see no need to do evangelism.
3. Some churches have provided no evangelism training. I am still surprised of the number of churches who have no intentional, strategic plan in place to help Christ followers do evangelism. Having NO PLAN is NO PLAN! (See future events)
4. FEAR halts our efforts. Whether it is fear of rejection...or being asked questions we can't answer...I am convinced these fears are more perceived than real...but to many perception is reality.
5. We've GOTTEN OVER our salvation. When Jesus becomes routine to us, when our passion settles into mediocrity-we don't readily tell others about Him.
6. PASTORS AREN'T TAKING THE LEAD IN EVANGELISM. It is imperative that the men of God step up and model and teach people HOW TO SHARE CHRIST and regularly PRACTICE IT and provide regular training. (See future opportunities in upcoming events)
7. We don't know many lost people anyway. I have challenged all the churches across the NKBA that I have spoken in that if you can't name FIVE lost people that you are regularly engaged with sharing Christ then you need to make some new friends! Get outside your church cocoon! Get outside your comfort zone! If we simply spend all our time hanging out with other Christians, we're not likely to do evangelism.
8. WE DON'T CARE ABOUT NON-BELIEVERS. I don't think we can avoid this possibility. IF we TRULY BELIEVE that people need a saving relationship with Jesus, but we keep that message to ourselves, how can we conclude otherwise?

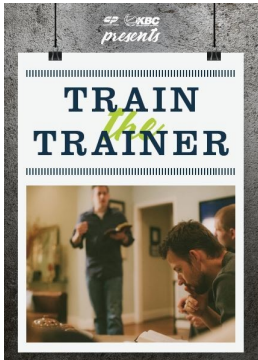
LIKE our Facebook pages: NKBA Northern KY Baptist Association AND PRAYING FOR NKY. Join us in prayer for the lost and the needs of our community.

I will do all I can as your Lead Follower to provide resources, tools, and opportunities for pastors, leaders, all church members in all our churches to receive equipping to confidently SHARE JESUS with a lost and dying world.

Again, it is my great joy to serve Christ and our churches.

Your Lead Follower,
JIM

Please note the following upcoming dates and events designed to train and equip leaders to more effectively share the message of the Gospel of Jesus.



NKBA Train the Trainer
Tuesday, June 26
5:00 p.m. - 8:30 p.m.
Dinner will be provided, but you must be registered to attend!

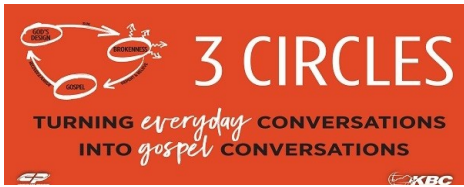
Train the Trainer will train those who will train others in personal evangelism. Attendees will walk through the newly released material from the Kentucky Baptist Convention ReachKY.today. This is a tool for mobilizing church members to share their faith in Jesus in a personal way. It begins with something each person already holds precious: the story of when/how they met Jesus. It is designed to help believers tell their salvation story to anyone in an easy, non-threatening way. Every believer has a story and God can use every story as a bridge to the Gospel. This will be led by Todd Gray & Andy McDonald from the KBC.

You **MUST REGISTER** for this event at: kybaptist.org/trainthetrainer or by calling Lori at the NKBA office, 727-6522.



RESET EVANGELISM STRATEGY
July 19, 2018, 11 AM-4:30 PM, at the NKBA office
(Lunch included). The session will be led by Dr. Matt Queen, who serves as the L.R. Scarborough Chair of Evangelism ("The Chair of Fire,") associate professor of evangelism and associate dean for doctoral programs at Southwestern Baptist Theological Seminary in Fort Worth, Texas. He writes for Theological-Matters.com and is co-editor of A Passion for the Great Commission. The event is for pastors, church planters, student ministers, and church leaders .

You **MUST REGISTER** for this event at: kybaptist.org/reset or by calling Lori at the NKBA at 727-6522.



The NKBA has a limited number of the 3 Circles KITS available. This is another great tool being used by many churches in our Association to equip members to share their faith. The kit contains a jump drive, which provides all the video for training as well as a leaders guide to facilitate and other helps. There is no cost to this resource. Call Lori to reserve yours at 727-6522.

Introducing the Life Recovery Center at NKBA

Life Recovery Center is a safe place for people struggling with addictions and life controlling problems. Our goal is to be the bridge from brokenness to wholeness through Christ. We have an open-house type environment where people can come to attend recovery-oriented meetings or just hang out at Cross Talk Café. LRC recognizes the many paths to recovery—but the ultimate objective is to bring those suffering into a personal relationship with the ultimate healer, Jesus Christ. We are the Christ-centered support system that is ever so lacking in our community for those struggling with addiction. LRC offers recovery meetings, Bible studies, discipleship classes, peer recovery support, re-entry services, resources, and referrals, and New Reality Recovery Church on Saturday nights. The purpose of New Reality is to provide a place of worship that focuses on recovery and allows healing to take place so the person can re-engage in their local church and be a healthy, effective member of the body of Christ.

You can find more information on the LRC website, lrcnky.org.



Kentucky Changers Report

Continue to pray as you read this for Kentucky Changers as missionaries arrive to work on repairing homes throughout our region June 16-22. Our week of Prayer for Association Missions Offering was taken during the month of May, but we are always glad to receive your funds. 100% of this offering will go to helping families in NKY through this effort with Kentucky Changers. Our goal is \$40,000! THAT will enable us to help up to 20 families in our area! PRAY and GIVE!

Elsmere Baptist Church Parking Lot Concert

250 Garvey Avenue, Elsmere, KY 41018



Monday, June 11th, 7:00 p.m.
Featuring The Florence Community Band
(picture is of the 2017 band concert at Elsmere Baptist)
Bring you lawn chair and enjoy the music! Open to all!



Mark your calendars now!

NKBA Summer Meeting
Monday, July 9, 6:30 p.m.
Walton Baptist Church
47 South Main Street
Walton, KY 41094

New Tax Laws Have an Impact for Pastors and Churches

“The Tax Cuts and Jobs Act” signed into law this year has potential to impact pastors as they file taxes for 2018. There are at least two areas where pastors and churches will be effected.

1. Churches are no longer permitted to pay the moving expenses of pastors. In the past, moving expenses were considered a business expense to the churches/pastors. The church could pay part or all of the moving expenses, document the cost with receipts, and there was no tax impact to the pastor. The new tax law has removed moving expenses as a tax exempt expense. For 2018 and beyond, any moving expenses paid by the church will have to be reported as income to the pastor. It will appear as a “bonus” to the established salary and housing allowance. This means that the pastor/employee will be responsible for covering all of the taxes (federal, state, local) on the amount paid as moving expenses. Should a church decide to assist in the moving costs of an employee, consider the tax implications! To offset the taxes to the pastor, you could increase the amount given for moving to offset the increased tax liabilities.
2. Pastors lose the ability to itemize and deduct unreimbursed business expenses. In the past, certain business expenses that exceeded 2 percent of the adjusted gross income were deductible. These expenses included home office expenses, work-related education, local and out-of-town travel, and others. The Tax Cuts and Jobs Act “suspends all miscellaneous itemized deductions that are subject to the 2 percent floor,” according to Richard Hammer, Senior Editor of Church Law and Tax. Richard Hammer expects the suspension of the deductions “will hit some clergy hard.” To offset this tax deduction for pastors, Hammer recommends that churches establish an accountable reimbursement arrangement for their pastors business expenses.

To qualify as an accountable plan, the reimbursement must meet the following four rules:

1. Expenses must be incurred by the employee while performing services for the employer.
2. Expenses can only be reimbursed if they are accounted for within 60 days of the expense. Delayed reporting/accounting of expenses incurred will disqualify reimbursement.
3. Excess reimbursement or allowance must be returned within a reasonable time period (not more than 120 days after the allowance is paid). This rule normally only applies where an allowance is paid in advance. The most common case being business travel when cash is given to the employee in advance for incidentals not charged to credit card.
4. The tax laws caution that for the reimbursement arrangement to be accountable, the reimbursement must come out of the employers funds (specific budget item or designated expense fund) and not by reducing the employee’s salary to cover expenses.

Failure of the expense reimbursement plan to meet any of the these rules negates it as an accountable reimbursement plan and places the burden of taxation on the pastor/employee.

These tax law changes may have considerable impact on pastor’s tax liabilities as well as church expenses and work load. Business expenses could become a budget issue for smaller churches as they try and assist their pastors to reduce the tax burden. Those churches that have new pastors moving to their church can no longer pay moving expenses, and new pastors must consider moving costs into their tax liabilities for the year. Although the tax law changes reduced the corporations tax amount so they would be in a position to cover many of these changes for their employees effected, there is no offsetting tax reduction for churches already tax exempt.

If you have questions about these issues and would like more information, I have a number of resources here at the NKBA office and would be happy to assist you.

Lori Orne, NKBA Treasurer

Northern Kentucky Baptist Association

3001 Riggs Avenue
Erlanger, KY 41018-3045
June 2018

Address Service Requested

**Mark Your Calendars
Upcoming Events**

- June 2—Lifeway Gospel Project Training, 9am-noon, NKBA office
- June 12-13—SBC Annual Meeting, Dallas, Texas
- June 16-22—NKBA KY Changers Event
- June 26—Train the Trainer, 5pm, NKBA office
- July 9—NKBA Summer Meeting, 6:30pm, FBC Walton
- July 19—RESET Evangelism, 11am-4:30pm, NKBA office
- July 24—WMU Salad Supper, 6:15pm, Hebron Baptist Church

