

106TH CONGRESS
1ST SESSION

H. R. 133

To permit revocation by members of the clergy of their exemption from
Social Security coverage.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. ENGLISH (for himself and Mr. COYNE) introduced the following bill; which
was referred to the Committee on Ways and Means

A BILL

To permit revocation by members of the clergy of their
exemption from Social Security coverage.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. REVOCATION BY MEMBERS OF THE CLERGY OF**
4 **EXEMPTION FROM SOCIAL SECURITY COV-**
5 **ERAGE.**

6 Notwithstanding section 1402(e)(4) of the Internal
7 Revenue Code of 1986, any exemption which has been re-
8 ceived under section 1402(e)(1) of such Code by a duly
9 ordained, commissioned, or licensed minister of a church,
10 a member of a religious order, or a Christian Science prac-

1 titioner, and which is effective for the taxable year in
2 which this Act is enacted, may be revoked by filing an
3 application therefor (in such form and manner, and with
4 such official, as may be prescribed in regulations made
5 under chapter 2 of such Code), if such application is filed
6 no later than the due date of the Federal income tax re-
7 turn (including any extension thereof) for the applicant's
8 second taxable year beginning after December 31, 1999.
9 Any such revocation shall be effective (for purposes of
10 chapter 2 of the Internal Revenue Code of 1986 and title
11 II of the Social Security Act), as specified in the applica-
12 tion, either with respect to the applicant's first taxable
13 year beginning after December 31, 1999, or with respect
14 to the applicant's second taxable year beginning after such
15 date, and for all succeeding taxable years; and the appli-
16 cant for any such revocation may not thereafter again file
17 application for an exemption under such section
18 1402(e)(1). If the application is filed after the due date
19 of the applicant's Federal income tax return for a taxable
20 year and is effective with respect to that taxable year, it
21 shall include or be accompanied by payment in full of an
22 amount equal to the total of the taxes that would have
23 been imposed by section 1401 of the Internal Revenue
24 Code of 1986 with respect to all of the applicant's income
25 derived in that taxable year which would have constituted

1 net earnings from self-employment for purposes of chapter
2 2 of such Code (notwithstanding section 1402 (c)(4) or
3 (c)(5) of such Code) except for the exemption under sec-
4 tion 1402(e)(1) of such Code.

5 **SEC. 2. EFFECTIVE DATE.**

6 Section 1 shall apply with respect to service per-
7 formed (to the extent specified in such subsection) in tax-
8 able years beginning after December 31, 1999, and with
9 respect to monthly insurance benefits payable under title
10 II of the Social Security Act on the basis of the wages
11 and self-employment income of any individual for months
12 in or after the calendar year in which such individual's
13 application for revocation (as described in such section)
14 is effective (and lump-sum death payments payable under
15 such title on the basis of such wages and self-employment
16 income in the case of deaths occurring in or after such
17 calendar year).

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