

119TH CONGRESS  
1ST SESSION

# H. R. 227

To allow a period in which members of the clergy may revoke their exemption from Social Security coverage, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 2025

Mr. FONG (for himself, Mr. THOMPSON of California, and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To allow a period in which members of the clergy may revoke their exemption from Social Security coverage, and for other purposes.

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. SHORT TITLE.**

4 This Act may be cited as the “Clergy Act”.

5 **SEC. 2. REVOCATION BY MEMBERS OF THE CLERGY OF EX-**  
6 **EMPTION FROM SOCIAL SECURITY COV-**  
7 **ERAGE.**

8 (a) IN GENERAL.—Notwithstanding section  
9 1402(e)(4) of the Internal Revenue Code of 1986, any ex-

1 exemption which has been received under section 1402(e)(1)  
2 of such Code by a duly ordained, commissioned, or li-  
3 censed minister of a church, a member of a religious order,  
4 or a Christian Science practitioner, and which is effective  
5 for the taxable year in which this Act is enacted, may be  
6 revoked by filing an application therefor (in such form and  
7 manner, and with such official, as may be prescribed by  
8 the Commissioner of Internal Revenue), if such applica-  
9 tion is filed no later than the due date of the Federal in-  
10 come tax return (including any extension thereof) for the  
11 applicant's second taxable year beginning after December  
12 31, 2027. Any such revocation shall be effective (for pur-  
13 poses of chapter 2 of the Internal Revenue Code of 1986  
14 and title II of the Social Security Act (42 U.S.C. 401 et  
15 seq.)), as specified in the application, either with respect  
16 to the applicant's first taxable year beginning after De-  
17 cember 31, 2027, or with respect to the applicant's second  
18 taxable year beginning after such date, and for all suc-  
19 ceeding taxable years; and the applicant for any such rev-  
20 ocation may not thereafter again file an application for  
21 an exemption under such section 1402(e)(1). If the appli-  
22 cation is filed after the due date of the applicant's Federal  
23 income tax return for a taxable year and is effective with  
24 respect to that taxable year, it shall include or be accom-  
25 panied by payment in full of an amount equal to the total

1 of the taxes that would have been imposed by section 1401  
2 of the Internal Revenue Code of 1986 with respect to all  
3 of the applicant's income derived in that taxable year  
4 which would have constituted net earnings from self-em-  
5 ployment for purposes of chapter 2 of such Code (notwith-  
6 standing paragraphs (4) and (5) of section 1402(e)) ex-  
7 cept for the exemption under section 1402(e)(1) of such  
8 Code.

9 (b) **EFFECTIVE DATE.**—Subsection (a) shall apply  
10 with respect to service performed (to the extent specified  
11 in such subsection) in taxable years beginning after De-  
12 cember 31, 2027, and with respect to monthly insurance  
13 benefits payable under title II of the Social Security Act  
14 on the basis of the wages and self-employment income of  
15 any individual for months in or after the calendar year  
16 in which such individual's application for revocation (as  
17 described in such subsection) is effective (and lump-sum  
18 death payments payable under such title on the basis of  
19 such wages and self-employment income in the case of  
20 deaths occurring in or after such calendar year).

21 **SEC. 3. REPORT TO CONGRESS.**

22 Not later than 90 days after the date of enactment  
23 of this Act, the Commissioner of Internal Revenue, in con-  
24 sultation with the Commissioner of Social Security, shall  
25 develop and submit to the Committee on Ways and Means

1 of the House of Representatives and the Committee on  
2 Finance of the Senate a plan to inform duly ordained,  
3 commissioned, or licensed ministers of a church, members  
4 of a religious order, and Christian Science practitioners  
5 of their eligibility to revoke any prior election of exemption  
6 from Social Security participation.

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