

Union Calendar No.

119TH CONGRESS
1ST SESSION

H. R. 227

[Report No. 119-]

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

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

DECEMBER --, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italics]

[For text of introduced bill, see copy of bill as introduced on January 7, 2025]

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 1402(e)(4)*
9 *of the Internal Revenue Code of 1986, any exemption which*
10 *has been received under section 1402(e)(1) of such Code by*
11 *a duly ordained, commissioned, or licensed minister of a*
12 *church, a member of a religious order, or a Christian*
13 *Science practitioner, and which is effective for the taxable*
14 *year in which this Act is enacted, may be revoked by filing*
15 *an application therefor (in such form and manner, and*
16 *with such official, as may be prescribed by the Commis-*
17 *sioner of Internal Revenue), if such application is filed no*
18 *later than the due date of the Federal income tax return*
19 *(including any extension thereof) for the applicant’s second*
20 *taxable year beginning after December 31, 2028. Any such*
21 *revocation shall be effective (for purposes of chapter 2 of*
22 *the Internal Revenue Code of 1986 and title II of the Social*
23 *Security Act (42 U.S.C. 401 et seq.)), as specified in the*
24 *application, either with respect to the applicant’s first tax-*
25 *able year beginning after December 31, 2028, or with re-*

1 *spect to the applicant's second taxable year beginning after*
2 *such date, and for all succeeding taxable years; and the ap-*
3 *plicant for any such revocation may not thereafter again*
4 *file an application for an exemption under such section*
5 *1402(e)(1). If the application is filed after the due date of*
6 *the applicant's Federal income tax return for a taxable year*
7 *and is effective with respect to that taxable year, it shall*
8 *include or be accompanied by payment in full of an amount*
9 *equal to the total of the taxes that would have been imposed*
10 *by section 1401 of the Internal Revenue Code of 1986 with*
11 *respect to all of the applicant's income derived in that tax-*
12 *able year which would have constituted net earnings from*
13 *self-employment for purposes of chapter 2 of such Code (not-*
14 *withstanding paragraphs (4) and (5) of section 1402(c)) ex-*
15 *cept for the exemption under section 1402(e)(1) of such*
16 *Code.*

17 *(b) EFFECTIVE DATE.—Subsection (a) shall apply*
18 *with respect to service performed (to the extent specified in*
19 *such subsection) in taxable years beginning after December*
20 *31, 2028, and with respect to monthly insurance benefits*
21 *payable under title II of the Social Security Act on the basis*
22 *of the wages and self-employment income of any individual*
23 *for months in or after the calendar year in which such indi-*
24 *vidual's application for revocation (as described in such*
25 *subsection) is effective (and lump-sum death payments pay-*

1 *able under such title on the basis of such wages and self-*
2 *employment income in the case of deaths occurring in or*
3 *after such calendar year).*

4 **SEC. 3. REPORT TO CONGRESS.**

5 *Not later than 90 days after the date of enactment of*
6 *this Act, the Commissioner of Internal Revenue, in con-*
7 *sultation with the Commissioner of Social Security, shall*
8 *develop and submit to the Committee on Ways and Means*
9 *of the House of Representatives and the Committee on Fi-*
10 *nance of the Senate a plan to inform duly ordained, com-*
11 *missioned, or licensed ministers of a church, members of*
12 *a religious order, and Christian Science practitioners of*
13 *their eligibility to revoke any prior election of exemption*
14 *from Social Security participation.*