

119TH CONGRESS  
1ST SESSION

# S. 639

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 SENATE OF THE UNITED STATES

FEBRUARY 19, 2025

Mrs. BRITT (for herself and Ms. HASSAN) introduced the following bill; which was read twice and referred to the Committee on Finance

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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.—

9 (1) REVOCATION OF EXEMPTION.—Notwith-  
10 standing section 1402(e)(4) of the Internal Revenue

Code of 1986, any exemption which has been received under section 1402(e)(1) of such Code by a duly ordained, commissioned, or licensed minister of a church, a member of a religious order, or a Christian Science practitioner, and which is effective for the taxable year in which this Act is enacted, may be revoked by filing an application therefor (in such form and manner, and with such official, as may be prescribed by the Commissioner of Internal Revenue), provided that such application is filed no later than the due date of the Federal income tax return (including any extension thereof) for the applicant's second taxable year beginning after December 31, 2027.

(2) EFFECT OF REVOCATION.—

(A) IN GENERAL.—For purposes of chapter 2 of the Internal Revenue Code of 1986 and title II of the Social Security Act (42 U.S.C. 401 et seq.), any revocation described in paragraph (1) shall be effective—

(i) as specified in the application, with respect to—

(I) the applicant's first taxable year beginning after December 31, 2027, or

1 (II) the applicant's second tax-  
2 able year beginning after such date,  
3 and  
4 (ii) for all succeeding taxable years.

5 (B) PROHIBITION ON SUBSEQUENT RE-  
6 QUEST FOR EXEMPTION.—In the case of any  
7 individual who, pursuant to paragraph (1), has  
8 revoked an exemption received under section  
9 1402(e)(1) of the Internal Revenue Code of  
10 1986, such individual may not subsequently file  
11 another application for an exemption under  
12 such section.

13 (3) INCLUSION OF TAXES OWED.—If an appli-  
14 cation described in paragraph (1) is filed after the  
15 due date of the applicant's Federal income tax re-  
16 turn for a taxable year and is effective with respect  
17 to that taxable year, it shall include or be accom-  
18 panied by payment in full of an amount equal to the  
19 total of the taxes that would have been imposed by  
20 section 1401 of the Internal Revenue Code of 1986  
21 with respect to all of the applicant's income derived  
22 in that taxable year which would have constituted  
23 net earnings from self-employment for purposes of  
24 chapter 2 of such Code, as determined without re-  
25 spect to—

1 (A) paragraphs (4) and (5) of section  
2 1402(c) of such Code, and

3 (B) any exemption received under section  
4 1402(e)(1) of such Code.

5 (b) EFFECTIVE DATE.—Subsection (a) shall apply  
6 with respect to—

7 (1) services performed (to the extent specified  
8 in such subsection) in taxable years beginning after  
9 December 31, 2027,

10 (2) monthly insurance benefits payable under  
11 title II of the Social Security Act on the basis of the  
12 wages and self-employment income of any individual  
13 for months in or after the calendar year in which  
14 such individual's application for revocation (as de-  
15 scribed in such subsection) is effective, and

16 (3) lump-sum death payments payable under  
17 such title on the basis of such wages and self-em-  
18 ployment income in the case of deaths occurring in  
19 or after such calendar year.

20 **SEC. 3. REPORT TO CONGRESS.**

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

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

