

116TH CONGRESS
2D SESSION

H. R. 5904

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

FEBRUARY 13, 2020

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

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 of 2020”.

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, 2020. 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, 2020, 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, 2020, 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).

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