

118TH CONGRESS
2D SESSION

H. R. 8819

To amend the Internal Revenue Code of 1986 to provide for a credit against tax, or refund of tax, for certain Federal insurance taxes for employees who are members of religious faiths which oppose participation in such insurance.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2024

Mr. BALDERSON (for himself, Mr. SMUCKER, and Mr. MILLER of Ohio) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a credit against tax, or refund of tax, for certain Federal insurance taxes for employees who are members of religious faiths which oppose participation in such insurance.

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 “Religious Exemptions
5 for Social Security and Healthcare Taxes Act”.

1 **SEC. 2. CREDIT OR REFUND OF CERTAIN FEDERAL INSUR-**
2 **ANCE TAXES FOR MEMBERS OF CERTAIN RE-**
3 **LIGIOUS FAITHS.**

4 (a) IN GENERAL.—Section 6413 of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(e) CREDIT OR REFUNDS OF CERTAIN FEDERAL IN-
8 SURANCE TAXES FOR MEMBERS OF CERTAIN RELIGIOUS
9 FAITHS.—

10 “(1) IN GENERAL.—An employee who receives
11 wages with respect to which the tax imposed by sec-
12 tion 3101 is deducted during a taxable year for
13 which an authorization granted under this sub-
14 section applies shall be entitled (subject to the provi-
15 sions of section 31(b)) to a credit or refund of the
16 amount of tax so deducted.

17 “(2) AUTHORIZATION FOR CREDIT OR RE-
18 FUND.—Any individual may file an application for
19 authorization under this subsection if he is an indi-
20 vidual described in the first sentence of section
21 1402(g)(1). Rules similar to the rules of 1402(g)(1)
22 shall apply to the granting of such authorization and
23 rules similar to section 1402(g)(2) shall apply with
24 respect to the period for which such authorization is
25 in effect.”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply with respect to taxable years begin-
3 ning after the date of the enactment of this Act.

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