

§ 1.1402(d)-1

trade or business within the meaning of section 1402(c) and § 1.1402(c)-1. See also §§ 1.1402(h) and 1.1402(h)-1.

[T.D. 6993, 34 FR 830, Jan. 18, 1969]

§ 1.1402(d)-1 Employee and wages.

For the purpose of the tax on self-employment income, the term “employee” and the term “wages” shall have the same meaning as when used in the Federal Insurance Contributions Act. For an explanation of these terms, see Subpart B of Part 31 of this chapter (Employment Tax Regulations).

§ 1.1402(e)-1A Application of regulations under section 1402(e).

The regulations in §§ 1.1402(e)-2A through 1.1402(e)-4A relate to section 1402(e) as amended by section 115(b)(2) of the Social Security Amendments of 1967 (81 Stat. 839) and apply to taxable years ending after 1967. Section 1.1402(e)-5A reflects changes made by section 1704(a) of the Tax Reform Act of 1986 (100 Stat. 2085, 2779) and applies to applications for exemption under section 1402(e) filed after December 31, 1986. For regulations under section 1402(e) (as in effect prior to amendment by the Social Security Amendments of 1967) applicable to taxable years ending before 1968, see §§ 1.1402(e)(1)-1 through 1.1402(e)(6)-1.

[T.D. 8221, 53 FR 33461, Aug. 31, 1988]

§ 1.1402(e)-2A Ministers, members of religious orders and Christian Science practitioners; application for exemption from self-employment tax.

(a) *In general.* (1) Subject to the limitations set forth in subparagraphs (2) and (3) of this paragraph, any individual who is (i) a duly ordained, commissioned, or licensed minister of a church or a member of a religious order (other than a member of a religious order who has taken a vow of poverty as a member of such order) or (ii) a Christian Science practitioner may request an exemption from the tax on self-employment income (see section 1401 and § 1.1401-1) with respect to services performed by him in his capacity as a minister or member, or as a Christian Science practitioner, as the case may be. Such a request shall be made by filing an application for exemption

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on Form 4361 in the manner provided in paragraph (b) of this section and within the time specified in § 1.1402(e)-3A. For provisions relating to the taxable year or years for which an exemption from the tax on self-employment income with respect to service performed by a minister or member or a Christian Science practitioner in his capacity as such is effective, see § 1.1402(e)-4A. For additional provisions applicable to services performed by individuals referred to in this subparagraph, see paragraph (e) of § 1.1402(c)-3 and § 1.1402(c)-5 relating to ministers and members of religious orders, and paragraphs (a)(3)(ii) and (b) of § 1.1402(c)-6 relating to Christian Science practitioners.

(2) The application for exemption shall contain, or there shall be filed with such application, a statement to the effect that the individual making application for exemption is conscientiously opposed to, or because of religious principles is opposed to, the acceptance (with respect to services performed by him in his capacity as a minister, member, or Christian Science practitioner) of any public insurance which makes payments in the event of death, disability, old age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act). Thus, ministers, members of religious orders, and Christian Science practitioners requesting exemption from social security coverage must meet either of two alternative tests: (1) A religious principles test which refers to the institutional principles and discipline of the particular religious denomination to which he belongs, or (2) a conscientious opposition test which refers to the opposition because of religious considerations of individual ministers, members of religious orders, and Christian Science practitioners (rather than opposition based upon the general conscience of any such individual or individuals). The term “public insurance”, as used in section 1402(e) and this paragraph, refers to governmental, as distinguished from private, insurance and does not include insurance carried with a commercial insurance carrier. To be