(2) Is approved (see paragraph (c) of §1.1402(e)-2A), the exemption from the tax on self-employment income shall be effective for the first taxable year ending after 1967 for which such minister, member, or practitioner has net earnings from self-employment of $400 or more any part of which was derived from the performance of service in his capacity as a minister, member, or practitioner, and for all succeeding taxable years. See, however, paragraphs (b)(1)(ii) and (d)(2) of §1.1402(c)-3 relating to ministers and members of religious orders and paragraph (b)(2) of §1.1402(c)-6 relating to Christian Science practitioners.

(b) Exemption irrevocable. An exemption granted to a minister, a member of a religious order, or a Christian Science practitioner pursuant to the provisions of section 1402(e) is irrevocable.


§ 1.1402(e)-5A Applications for exemption from self-employment taxes filed after December 31, 1986, by ministers, certain members of religious orders, and Christian Science practitioners.

(a) In general. (1) Except as provided in paragraph (a)(2) of this section, this section applies to any individual who is a duly ordained, commissioned, or licensed minister of a church, 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 a Christian Science practitioner who files an application after December 31, 1986, for exemption from the tax on self-employment income under section 1402(e) after December 31, 1986:

(i) Shall file such application in accordance with the procedures set forth in §§1.1402(e)-2A through 1.1402(c)-4A, and

(ii) Shall include with such application a statement to the effect that the individual making application for exemption has informed the ordaining, commissioning, or licensing body of the church or order that he or she is opposed to the acceptance (for services performed as a minister or member of a religious order not under a vow of poverty) of any public insurance that makes payments in the event of death, disability, old age, or retirement, or that 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).

(2) Statement to be filed with form. If the form provided by the Service for applying for exemption under 1402(e) does not contain the statement set forth in paragraph (b)(1)(ii) of this section, any individual required to include this statement with his or her application under this paragraph (b) shall file such statement with the individual’s application at the time and place prescribed for filing such application under §§1.1402(e)-2A and 1.1402(e)-3A.

(c) Verification of application—(1) In general. The Service will approve an application for an exemption filed by an individual to whom this section applies.
only after verifying that the individual applying for the exemption is aware of the grounds on which the individual may receive an exemption under section 1402(e) (See §1.1402(e)-2A) and that the individual seeks exemption on such grounds in accordance with the procedures set forth in paragraph (c)(2) of this section.

(2) Verification procedure. Upon receipt of an application for exemption from self-employment taxes under section 1402(e) and this section, the Service will mail to the applicant a statement that describes the grounds on which an individual may receive an exemption under section 1402(e). The individual filing the application shall certify that he or she has read the statement and that he or she seeks exemption from self-employment taxes on the grounds listed in the statement. The certification shall be made by signing a copy of the statement under penalties of perjury and mailing the signed copy to the Service Center from which the statement was issued not later than 90 days after the date on which the statement was mailed to the individual. If the signed copy of the statement is not mailed to the Service Center within 90 days of the date on which the statement was mailed to the individual, that individual’s exemption will not be effective until the date that the signed copy of the statement is received at the Service Center.


§ 1.1402(e)(1)-1 Election by ministers, members of religious orders, and Christian Science practitioners for self-employment coverage.

(a) In general. Any individual who is (1) 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 or as a member of such order) or (2) a Christian Science practitioner may elect to have the Federal old-age, survivors, and disability insurance system established by title II of the Social Security Act extended to his services, such statement will be treated as a waiver certificate, if filed within the time prescribed in §1.1402(e)(2)-1, provided that without unnecessary delay such statement is supplemented by a properly executed Form 2031. An application for a social security account number filed on Form SS-5 or the filing of an income tax return showing an amount representing self-employment income or self-employment tax shall not be construed to constitute an election referred to in §1.1402(e)(1)-1.