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Public Law 119–125
119th Congress

An Act

Oct. 20, 2026
[H.R. 227]

To allow a period in which members of the clergy may revoke their exemption from Social Security coverage, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Clergy Act.

26 USC 1 note.

SECTION 1. SHORT TITLE.

This Act may be cited as the "Clergy Act".

Effective dates.
26 USC 1402 note.

SEC. 2. REVOCATION BY MEMBERS OF THE CLERGY OF EXEMPTION FROM SOCIAL SECURITY COVERAGE.

Deadline.

(a) IN GENERAL.—Notwithstanding 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), if 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, 2028. Any such revocation shall be effective (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.)), as specified in the application, either with respect to the applicant's first taxable year beginning after December 31, 2028, or with respect to the applicant's second taxable year beginning after such date, and for all succeeding taxable years; and the applicant for any such revocation may not thereafter again file an application for an exemption under such section 1402(e)(1). If the application is filed after the due date of the applicant's Federal income tax return for a taxable year and is effective with respect to that taxable year, it shall include or be accompanied by payment in full of an amount equal to the total of the taxes that would have been imposed by section 1401 of the Internal Revenue Code of 1986 with respect to all of the applicant's income derived in that taxable year which would have constituted net earnings from self-employment for purposes of chapter 2 of such Code (notwithstanding paragraphs (4) and (5) of section 1402(c)) except for the exemption under section 1402(e)(1) of such Code.

Applicability.

(b) EFFECTIVE DATE.—Subsection (a) shall apply with respect to service performed (to the extent specified in such subsection) in taxable years beginning after December 31, 2028, and with respect to monthly insurance benefits payable under title II of

the Social Security Act on the basis of the wages and self-employment income of any individual for months in or after the calendar year in which such individual's application for revocation (as described in such subsection) is effective (and lump-sum death payments payable under such title on the basis of such wages and self-employment income in the case of deaths occurring in or after such calendar year).

SEC. 3. REPORT TO CONGRESS.

Plan.

Not later than 90 days after the date of enactment of this Act, the Commissioner of Internal Revenue, in consultation with the Commissioner of Social Security, shall develop and submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a plan to inform duly ordained, commissioned, or licensed ministers of a church, members of a religious order, and Christian Science practitioners of their eligibility to revoke any prior election of exemption from Social Security participation.

Approved October 20, 2026.

LEGISLATIVE HISTORY—H.R. 227:

HOUSE REPORTS: No. 119–425 (Comm. on Ways and Means).
CONGRESSIONAL RECORD, Vol. 172 (2026):
Apr. 27, considered and passed House.
Sept. 30, considered and passed Senate.

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