

106TH CONGRESS
1ST SESSION

H. R. 1061

To amend the Internal Revenue Code of 1986 to provide that ministers may elect at any time not to be covered by Social Security with respect to future services as a minister.

IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 1999

Mr. PAUL 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 that ministers may elect at any time not to be covered by Social Security with respect to future services as a minister.

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 Freedom of
5 Choice Act of 1999”.

1 **SEC. 2. MINISTERS MAY ELECT AT ANY TIME NOT TO BE**
2 **COVERED BY SOCIAL SECURITY WITH RE-**
3 **SPECT TO FUTURE SERVICES AS A MINISTER.**

4 (a) IN GENERAL.—Subsection (e) of section 1402 of
5 the Internal Revenue Code of 1986 (relating to ministers,
6 members of religious orders, and Christian Science practi-
7 tioners) is amended by adding at the end the following
8 new paragraph:

9 “(5) TIME FOR FILING APPLICATION, AND EF-
10 FECTIVE DATE OF EXEMPTION, FOR MINISTERS.—In
11 the case of an individual who is a duly ordained,
12 commissioned, or licensed minister of a church—

13 “(A) an application pursuant to paragraph
14 (1) with respect to services performed by such
15 individual as a minister may be filed at any
16 time, and

17 “(B) an exemption received by such an in-
18 dividual pursuant to this subsection with re-
19 spect to such services shall be effective for the
20 taxable year during which such application is
21 filed and for all succeeding taxable years.”

22 (b) CONFORMING AMENDMENTS.—

23 (1) Paragraph (3) of section 1402(e) of such
24 Code is amended by striking “An individual” and in-
25 serting “Except as provided in paragraph (5), an in-
26 dividual”.

1 (2) Paragraph (4) of section 1402(e) of such
2 Code is amended by striking “An exemption” and
3 inserting “Except as provided in paragraph (5), an
4 exemption”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 December 31, 1999.

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