

119TH CONGRESS
2^D SESSION

H. R. 227

IN THE SENATE OF THE UNITED STATES

APRIL 28, 2026

Received; read twice and referred to the Committee on Finance

AN ACT

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

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Clergy Act”.

3 **SEC. 2. REVOCATION BY MEMBERS OF THE CLERGY OF EX-**
4 **EMPTION FROM SOCIAL SECURITY COV-**
5 **ERAGE.**

6 (a) IN GENERAL.—Notwithstanding section
7 1402(e)(4) of the Internal Revenue Code of 1986, any ex-
8 emption which has been received under section 1402(e)(1)
9 of such Code by a duly ordained, commissioned, or li-
10 censed minister of a church, a member of a religious order,
11 or a Christian Science practitioner, and which is effective
12 for the taxable year in which this Act is enacted, may be
13 revoked by filing an application therefor (in such form and
14 manner, and with such official, as may be prescribed by
15 the Commissioner of Internal Revenue), if such applica-
16 tion is filed no later than the due date of the Federal in-
17 come tax return (including any extension thereof) for the
18 applicant’s second taxable year beginning after December
19 31, 2028. Any such revocation shall be effective (for pur-
20 poses of chapter 2 of the Internal Revenue Code of 1986
21 and title II of the Social Security Act (42 U.S.C. 401 et
22 seq.)), as specified in the application, either with respect
23 to the applicant’s first taxable year beginning after De-
24 cember 31, 2028, or with respect to the applicant’s second
25 taxable year beginning after such date, and for all suc-
26 ceeding taxable years; and the applicant for any such rev-

1 ocation may not thereafter again file an application for
2 an exemption under such section 1402(e)(1). If the appli-
3 cation is filed after the due date of the applicant's Federal
4 income tax return for a taxable year and is effective with
5 respect to that taxable year, it shall include or be accom-
6 panied by payment in full of an amount equal to the total
7 of the taxes that would have been imposed by section 1401
8 of the Internal Revenue Code of 1986 with respect to all
9 of the applicant's income derived in that taxable year
10 which would have constituted net earnings from self-em-
11 ployment for purposes of chapter 2 of such Code (notwith-
12 standing paragraphs (4) and (5) of section 1402(e)) ex-
13 cept for the exemption under section 1402(e)(1) of such
14 Code.

15 (b) EFFECTIVE DATE.—Subsection (a) shall apply
16 with respect to service performed (to the extent specified
17 in such subsection) in taxable years beginning after De-
18 cember 31, 2028, and with respect to monthly insurance
19 benefits payable under title II of the Social Security Act
20 on the basis of the wages and self-employment income of
21 any individual for months in or after the calendar year
22 in which such individual's application for revocation (as
23 described in such subsection) is effective (and lump-sum
24 death payments payable under such title on the basis of

1 such wages and self-employment income in the case of
2 deaths occurring in or after such calendar year).

3 **SEC. 3. REPORT TO CONGRESS.**

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

Passed the House of Representatives April 27, 2026.

Attest: KEVIN F. MCCUMBER,
Clerk.