

83^D CONGRESS
1ST SESSION

H. R. 5041

IN THE HOUSE OF REPRESENTATIVES

MAY 6, 1953

Mr. FOGARTY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To extend the Federal old-age and survivors insurance system to ministers of religion.

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

3 **TITLE I—AMENDMENTS TO THE INTERNAL**
4 **REVENUE CODE**

5 **SECTION 101.** Paragraph (1) of section 1426 (1) of
6 the Internal Revenue Code is amended by deleting so much
7 of the section as follows the fourth sentence.

8 **SEC. 102.** Section 1426 (1) is amended by redesignat-
9 ing paragraphs (2) and (3) as paragraphs (4) and (5),
10 respectively, and by adding after paragraph (1) the follow-
11 ing new paragraphs:

1 “(2) WAIVER OF EXEMPTION BY ORGANIZA-
2 TION.—An organization exempt from income tax under
3 section 101 (6) may file a certificate (in such form and
4 manner, and with such official, as may be prescribed by
5 regulations made under this chapter) certifying that it de-
6 sires to have the insurance system established by title II
7 of the Social Security Act extended to service performed
8 by a duly ordained, commissioned, or licensed minister
9 in the exercise of his ministry under the direction or
10 authority of such organization. Such certificate shall be
11 accompanied by a statement, in such form as may be
12 prescribed by the aforesaid regulations, containing the
13 signature, address, and social security account number
14 (if any) of each minister who concurs in the filing of
15 the certificate. Supplemental statements may be filed
16 by each additional minister of religion who concurs in
17 the filing of the certificate, at any time prior to the
18 expiration of the first month following the first calendar
19 quarter for which the certificate is in effect.

20 “(3) EFFECTIVE PERIOD OF WAIVER.—The certi-
21 ficate provided for in the two preceding paragraphs shall
22 be in effect (for the purposes of subsection (b) (9)
23 (A) and (B) and for the purposes of section 210 (a)
24 (8) of the Social Security Act) for the period begin-
25 ning with the first day following the close of the calendar

1 quarter in which such certificates are filed, but in no case
2 shall such period begin prior to January 1, 1951. The
3 period for which the certificates are effective may be
4 terminated by the organization, effective at the end of a
5 calendar quarter, upon giving two years' advance notice
6 in writing, but only if, at the time of the receipt of
7 such notice, the certificate has been in effect for a period
8 of not less than eight years. The notice of termination
9 may be revoked by the organization by giving, prior to
10 (3) the close of the calendar quarter specified in the notice
11 of termination, a written notice of such revocation. No-
12 tice of termination or revocation thereof shall be filed
13 in such form and manner, and with such official, as
14 may be prescribed by regulations made under this
15 subchapter."

16 SEC. 201. The first paragraph of section 1426 (a) is
17 amended to read:

18 "(a) WAGES.—The term 'wages' means all remunera-
19 tion for employment, including the cash value of all re-
20 munerations paid in any medium other than cash, and, in
21 the case of duly ordained, commissioned, or licensed minis-
22 ters of religion, all cash stipends of whatever nature; except
23 that such term shall not include—".

24 SEC. 202. Section 1426 (a) is further amended by
25 adding after paragraph (10) a new paragraph:

1 “(11) The value of board and lodging provided
2 for duly ordained, commissioned, or licensed ministers
3 of a church.”

4 TITLE II—AMENDMENTS TO TITLE OF THE
5 SOCIAL SECURITY ACT

6 SEC. 301. Paragraph (9) of section 210 (a) is amended
7 to read as follows:

8 “(9) (A) Service performed in the employ of a
9 religious, charitable, educational, or other organization
10 exempt from income tax under section 101 (6) of
11 the Internal Revenue Code, other than service performed
12 by a duly ordained, commissioned, or licensed minister
13 of a church in the exercise of his ministry; but this
14 subparagraph shall not apply to service performed dur-
15 ing the period for which a certificate, filed pursuant to
16 section 1426 (1) (1) of the Internal Revenue Code,
17 is in effect, if such service is performed by an employee
18 (i) whose signature appears on the list filed by such
19 organization under such section, or (ii) who became
20 an employee of such organization after the certificate
21 was filed and after such period began;

22 “(B) Service performed by a duly ordained, com-
23 missioned, or licensed minister of a church in the exercise
24 of his ministry; but this subparagraph shall not apply
25 to service performed by a duly ordained, commissioned,

1 or licensed minister of a church during the period for
2 which a certificate, filed pursuant to section (1) (2)
3 of the Internal Revenue Code, is in effect, if such service
4 is performed by a minister (i) whose signature appears
5 on the statement accompanying the certificate filed by
6 such organization under such section, or (ii) who
7 became an ordained, commissioned, or licensed minister
8 of such organization after the certificate was filed and
9 after such period began;”.

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