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Clergy Exemption From Social Security

This is designed for clergy who are considering filing or who have filed Form 4361 to be exempt from Social Security taxes.

Questions to consider whether your exemption is valid and ethical:

1. If you discovered you qualified for any benefits under Social Security or Medicare, would you reject them?
2. Are you aware of any teachings, policy statements, or ethical guidelines of your religion or denomination which state it is either wrong, bad, unwise, sinful, or unscriptural for ministers to receive Social Security benefits?
3. Are you aware of any Bible passages or other religious writings that suggest it is wrong for ministers to receive Social Security benefits?
4. If you believe Social Security and Medicare are headed towards bankruptcy have you done anything to help non-ministers avoid the coming disaster?
5. Have you discussed your position with a denominational superior/overseer or other trusted spiritual leader who agrees that your position is well supported by Scripture and by your religion?

Evaluate:

If you answered NO to at least one of these questions you may want to reconsider your exemption from Social Security. If you answered NO to all five questions, your exemption is almost certainly invalid.

Currently, you cannot revoke Form 4361. The IRS has had several periods when they accepted revocations, but the last period ended in 2004.