Position statement for Ministers of His Holy Church under a *vow of poverty*

An *Ordained, Licensed or Commissioned*[1)]minister of a *religious order*[2)] of the Church under a vow of poverty is excluded from Social Security if that religious order has not elected with the filing of an SS-16[3)] to have services performed by its members covered by Social Security and under the IRS administration.

> "Under section 210(a)(8)(A) of the Social Security Act, services performed by a member of a religious order 'in the Exercise of duties required by such order' are excluded from the definition of employment."[4)]

The doctrines of Jesus Christ and the convictions of His Holy Church do not permit the filing of an SS-16 or the application for coverage under Social Security[5)] by *Ordained, Licensed or Commissioned* ministers under a vow of poverty according to the doctrine of the Nicolaitans[6)].

> "SSA operations manual RS 01901.600 Ministers and Members of Religious Orders B, 4. Service of missionaries, domestic or foreign, when performed by a duly ordained, commissioned, or licensed minister for that missionary organization is excluded from employment and is deemed to be self-employment. Even though a missionary organization may not meet the definition of a church or religious order, the service is still excluded as service in the exercise of the ministry."[7)]

An *Ordained, Licensed or Commissioned* minister of a *religious order* of the Church under a vow of poverty may do work outside the order and remain excluded from *employment* if they remain under the direction and jurisdiction of the Order and the Order does not elect social security coverage under 3121(r) of the Internal Revenue Code.

> "The general rule derived from these rulings is that where a member of a religious order enters into an employment relationship with a third party who is unrelated to the order, but who looks to the member rather than to the order for the performance of the duties, the member's earnings are subject to FICA taxation, even though the order directed the member to apply for the position and to perform the duties thereof"[8)]

End notes:

1) RS 01901.600 Ministers and Members of Religious Orders
A. DESCRIPTION OF TERMS
1. Ordained, Licensed or Commissioned
This term describes procedures followed by recognized churches or church denominations to vest ministerial status on individuals who meet the requirements of the church.
SSA Handbook 934. What is an "ordained", "commissioned", or "licensed" minister?.
You are an "ordained", "commissioned", or "licensed" minister if you have been vested with ministerial status according to the procedure followed by your particular church's denomination. You do not have to be connected with a congregation. Your ministerial authority continues until it is revoked by your church.
Some churches have formal ordination procedures. For Social Security purposes, your commissioning or licensing as a minister must be recognized by your church as an ordination if your church follows such procedures.
2) RS 01901.640 Coverage for Members of Religious Orders Who Take a Vow of Poverty
B. DEFINITIONS
1. Religious Order
A religious order is a community of people living under a distinctive rule, discipline, or constitution as a monastic brotherhood or society.
Most orders or communities require a vow of chastity, obedience, and poverty, in addition to any special vows required by specific communities.
3) SSA Handbook 932. Ministers and members of religious orders.
932.2 You may be covered by Social Security if the religious order has elected to have services performed by its members covered by Social Security.
932.3 To elect coverage, the order or subdivision of the religious order must file Form SS-16 (Election of Covered Wages for Members of Religious Order Under Vow of Poverty) with the Internal Revenue Service. Last Revised: March, 2001

4) SSR 81-38: TITLE II: COVERAGE OF SERVICES OF MEMBER OF RELIGIOUS ORDERS WHO WORK FOR THIRD PARTIES
PURPOSE: To establish a new policy regarding coverage of services by members of religious orders who work outside of the orders for third parties.
CITATIONS (AUTHORITY): Section 210(a)(8)(A) of the Social Security Act; Regulations no. 4, section 404.1023(e).
PERTINENT HISTORY: Under section 210(a)(8)(A) of the Social Security Act, services performed by a member of a religious order "in the Exercise of duties required by such order" are excluded form the definition of employment. Members whose services are excluded under these provisions, and who are under a vow of poverty, can be covered as deemed employees of the order, provided the order files an irrevocable election of coverage for all its members. Members who are not under a vow of poverty are deemed to be conducting a trade or business in the performance of such duties for Social Security purposes.
Originally, the Social Security Administration (SSA) took the view that any services performed by a member of a religious order were excluded from the definition of employment so long as they were performed at the direction of the order, no matter for whom they were performed. The result was that services performed outside the order were not covered regardless of the secular nature of the services. At the time this policy was implemented, it was contemplated that the member, in performing the services, would be acting as an agent of, and would be under the direct control of, the order in the performance of those services. However, experience has indicated that services are often performed by a member in an employment relationship with a third party. Once such an employer-employee relationship is established, the order relinquishes control over the service performed to the extent that the member is an employee of the third party. The fact that the services are performed by a member of a religious order should be of no more significance than if the services were performed by any other employee, where the work is done in a secular milieu, both with respect to the services covered for Social Security purposes and the collection of contributions.
The determination of liability for Social Security contributions with respect to wages paid by State and local governmental entities is within the jurisdiction of SSA. Since some number of members of religious orders perform services as employees of State and local governments; e.g., schools and hospitals, this revision of SSA's policy will impact on the contribution liability resulting from employment in the State and local sector. This policy does not single out public employees and employers or place them at any tax disadvantage vis-a-vis private employers, since the Internal Revenue Service has ruled that wages paid for similar services in private employment are subject to Federal Insurance Contributions Act taxes. See Revenue Rulings 76-323 and 77-290.
5) SSA Handbook 1130.8 Are members who have taken vows of poverty covered by Social Security?
A member of a religious order who has taken a vow of poverty is not covered as a self-employed individual, but may be covered as an employee of the order if the order elects Social Security coverage for its members.
6) Revelation 2:4-17 ... So hast thou also them that hold the doctrine of the Nicolaitans, which thing I hate...
7) SSA operations manual RS 01901.600
8) SSR 85-10c: SECTION 210(a)(8)(A) (42 U.S.C. 410(a)(8)(A)) COVERAGE -- SERVICES OF MEMBERS OF RELIGIOUS ORDERS WHO WORK FOR THIRD PARTIES 20 CFR 404.1023(e) SSR 85-10c Samson v. U.S., 743 F.2d 884 (Fed. Cir. 1984)

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