



# How Religious Exemptions Work

Some people request an exemption from paying Self-Employment Contribution Act or Federal Insurance Contribution Act taxes based on membership in a religious sect opposed to receiving payments made because of disability, death, or old age/retirement. If you request this exemption, you also must agree to waive rights to any Social Security or Medicare benefits. That means you waive rights to benefits based on your earnings record or any other earnings record on which you could be entitled. Furthermore, after the Internal Revenue Service (IRS) approves an exemption, it remains in effect until:

- You are no longer a member of the religious sect upon which your religious exemption is based; or
- The religious sect you belong to no longer meets the certification requirements of the Internal Revenue Code.

## What to do if you are no longer eligible for the exemption

If you are no longer eligible, you must contact the IRS to revoke your exemption. You must do this within 60 days from the date you become ineligible for the exemption, and the IRS will tell you the date the revocation will be effective.

In addition, your waiver of Social Security and Medicare benefits ends in the year in which you are no longer eligible for the exemption. For example, if you decide to leave the church upon which your religious exemption is based on March 15, your agreement to waive your rights to the receipt of Social Security or Medicare benefits ends on January 1 of that year.

## How does revoking the exemption affect my entitlement to benefits?

We would base future entitlement to Social Security or Medicare benefits on earnings posted for the year you revoked the exemption and after. We cannot base your benefits on earnings (i.e., wages or self-employment) credited or earned before the year your exemption was approved or during the exempt period.

## Contacting Social Security

The most convenient way to contact us anytime, anywhere is to visit [www.socialsecurity.gov](http://www.socialsecurity.gov) where you can also take care of some business with an online *my* Social Security account.

Call us toll-free at **1-800-772-1213** or at **1-800-325-0778** (TTY) if you're deaf or hard of hearing. We can answer your calls from 7 a.m. to 7 p.m., week days. Or use our automated services via telephone, 24 hours a day. We look forward to serving you.



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