Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

1 Name

2 Social security number

3 Check ONLY ONE box: ☐ Christian Science practitioner ☐ Ordained minister, priest, rabbi
☐ Member of religious order not under a vow of poverty ☐ Commissioned or licensed minister (see Item 7)

4 Date ordained, licensed, etc.

5 Legal name of ordaining, licensing, or commissioning body or religious order

Employer identification number

City or town, State and ZIP code

6 Enter the first two years after the date entered in Item 4, above, in which you had net earnings from self-employment of $400 or more, some part of which was from services as a minister, priest, rabbi, etc.; or as a member of a religious order; or as a Christian Science practitioner

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Caution: Form 4361 is not proof of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religioussuperiors to a particular job.

7 If you are applying for the exemption as a licensed or commissioned minister, and your denomination provides for the ordination of ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination and attach a copy of your denomination’s by-laws relating to the powers of ordained, and commissioned or licensed ministers.

8 I certify that, because of my religious principles, I am conscientiously opposed to the acceptance (with respect to services performed by me as a minister, member, or practitioner) of the benefits of any public insurance that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

I certify that I did not file an effective waiver certificate (Form 2031) electing social security coverage on earnings as a minister, member, or practitioner.

I hereby request an exemption from payment of self-employment tax with respect to my earnings from services as a minister, member, or practitioner pursuant to the provisions of section 1402(e) of the Internal Revenue Code. I understand that the exemption, if granted, will apply only to such earnings. Under penalties of perjury, I declare that this application has been examined by me and to the best of my knowledge and belief is true and correct.

Signature ▶ Date ▶

Note: The exemption is granted only if the application is approved by Internal Revenue Service, and Copy C is returned to you marked “approved.”

For Internal Revenue Service Use
☐ Approved for exemption from self-employment tax (see Caution above)
☐ Disapproved for exemption from self-employment tax

By ___________________________ (Director’s signature) ___________________________ (Date)

COPY A
To be retained by Internal Revenue Service

General Instructions

This form must be filed in triplicate with the Internal Revenue Service.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

If you are a member of a religious order who has taken a vow of poverty, do not file this form because you are automatically exempt from the payment of self-employment tax for amounts earned for services performed for your church or an integral agency thereof. However, members of a religious order who are under a vow of poverty and are paid to perform services for an organization other than the church or an integral agency of it are treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

A. Purpose of This Form.—This form should be used to request exemption under the Self-Employment Contributions Act for services performed by a minister, member of a religious order, or Christian Science practitioner.

B. Who May File for Exemption.—Any duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken the vow of poverty), or Christian Science practitioner may file for exemption from self-employment tax. To be eligible for the exemption, the applicant must establish that the ordaining, commissioning, or licensing body (or religious order) is a church that is exempt from Federal income tax under section 501(a) of the Internal Revenue Code as a religious organization described in section 501(c)(3), and must also establish that the church (or convention or association of churches) is one described in section 170(b)(1)(A)(i). The request must be based on a conscientious opposition, because of the applicant’s religious principles, to accepting (for services performed as a minister, member, or practitioner) public insurance (including social security benefits) that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care. However, if the minister, member, or practitioner has previously filled an effective waiver certificate Form 2031, an application for exemption may NOT be filed.

Commissioned or licensed ministers of a church or church denomination that pro-
vides for ordination of ministers may file an application for exemption if they are invested with the authority to perform substantial duties of their church or church denomination.

For more information, see Publication 517, Social Security for Members of the Clergy and Religious Workers.

**C. Earnings to Which This Exemption Applies.**—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church applies only to service performed in the exercise of the ministry.

Service performed by a minister in the exercise of the ministry includes the minister's performance of religious worship and the conduct, control, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination. The following rules apply in determining whether services performed by a minister are performed in the exercise of the ministry.

If a minister is performing service in the conduct of religious worship or in the administration of religious organizations, this service is in the exercise of the ministry whether or not it is performed for a religious organization.

If a minister is performing service for an organization that operates as an integral agency of a religious organization under the authority of a religious body constituting a church or church denomination, all service performed by the minister in the conduct, control, and maintenance of the religious organization is in the exercise of the ministry, whether or not it is performed in the exercise of the ministry.

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of the religious body constituting the church or church denomination, all service performed by the minister is in the exercise of the ministry.

If a minister, under an assignment or designation by a religious organization that is neither a religious organization nor operated as an integral agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the administration of religious organizations is in the exercise of the ministry. The following example illustrates this rule:

**Example:** M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service for N although from time to time M performs marriages and conducts funerals for relatives and friends. N University is neither a religious organization nor operated as an integral agency of a religious organization. M performs the services of N under an assignment or designation by M's ecclesiastical superiors. The service performed by M for N University is not in the exercise of M's ministry. However, service performed by M in performing marriages and conducting funerals is in the exercise of M's ministry.

Service performed by a duly ordained, commissioned, or licensed minister of a church as an employee of the United States, or a State, territory, or possession of the United States, or the District of Columbia, or a foreign government, or a political subdivision of any of the foregoing, is not considered to be in the exercise of the ministry for purposes of the tax on self-employment income, even though this service is incidental to the performance of religious services or the administration of religious functions or the conduct of religious worship. For example, service performed by a chaplain in the Armed Forces of the United States is considered to be service performed by a commissioned officer in this capacity and not by a minister in the exercise of the ministry. Similarly, service performed by a chaplain in a State prison or State University is considered to be service performed by a civil servant of the State and not by a minister in the exercise of the ministry.

**E. Time Limitation for Filing Application for Exemption.**—An application for exemption must be filed with the Internal Revenue Service by the later of the two following dates: (1) the due date of your return for the tax year for which the request is made; or (2) the due date (including extensions) of your return for the second tax year ending after 1967.

Example: Reverend Aker, ordained in 1965, had net ministerial earnings of $400 more in all years after 1965 and had not filed a waiver certificate electing social security coverage (Form 2651) filed with the IRS. Ordained ministers for whom the services of a minister are not assigned or designated services if any of the following circumstances are present: (1) the organization for which the minister performs the services is not the minister's church for the minister's services; (2) the minister is performing services for the organization that other employees of the organization who have not been so designated are performing. Ordained ministers who have not been so designated are performing the same services before and after the designation.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed by a minister in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the administration of religious organizations is in the exercise of the ministry. The following example illustrates this rule:

**Example:** M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service for N although from time to time M performs marriages and conducts funerals for relatives and friends. N University is neither a religious organization nor operated as an integral agency of a religious organization. M performs the services of N under an assignment or designation by M's ecclesiastical superiors. The service performed by M for N University is not in the exercise of M's ministry. However, service performed by M in performing marriages and conducting funerals is in the exercise of M's ministry.

Service performed by a duly ordained, commissioned, or licensed minister of a church as an employee of the United States, or a State, territory, or possession of the United States, or the District of Columbia, or a foreign government, or a political subdivision of any of the foregoing, is not considered to be in the exercise of the ministry for purposes of the tax on self-employment income, even though this service is incidental to the performance of religious services or the administration of religious functions or the conduct of religious worship. For example, service performed by a chaplain in the Armed Forces of the United States is considered to be service performed by a commissioned officer in this capacity and not by a minister in the exercise of the ministry. Similarly, service performed by a chaplain in a State prison or State University is considered to be service performed by a civil servant of the State and not by a minister in the exercise of the ministry.

**F. Effective Date of Exemption.**—An exemption from self-employment tax is effective for the first tax year ending after 1967, and all succeeding tax years in which you have self-employment earnings of $400 or more, any part of which is derived from services as a minister, member, or practitioner. Thus, if you did not receive a certificate establishing your status as a duly ordained, commissioned, or licensed minister, or a member of a religious organization, a Christian Science practitioner, must be attached to that return.

**G. Where to File.**—Mail your application to the Internal Revenue Service Center for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Ulster, and Westchester
Holtville, NY 00501

New York (all other counties), Connecticut, and Rhode Island
Andover, MA 05051

Alabama, Florida, Georgia, Mississippi, South Carolina
Atlanta, GA 31011

Michigan, Ohio
Cincinnati, OH 45599

Louisiana, New Mexico, Kansas, Oklahoma, Texas
Austin, TX 73301

Ogdensburg, NY 62401

Illinois, Iowa, Missouri, Wisconsin
Kansas City, MO 64999

California, Hawaii
Fresno, CA 93888

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia
Memphis, TN 37301

Delaware, District of Columbia, Maryland, Pennsylvania
Philadelphia, PA 19225

If you have no legal residence in the United States then mail this form to the Internal Revenue Service Center, Philadelphia, PA 19255.

**H. Extensions of Time for Filing and Noncalendar Year Taxpayers.**—In general, the filing dates stated do not apply if you file your tax return for other than a calendar-year or you are granted an extension of time for filing your return. Contact the nearest Internal Revenue Service office for applicable dates.

**I. How to Indicate Exemption on Form 1040.**—If your only income subject to self-employment tax is from ministerial services that a certificate has been issued to you approved by the Internal Revenue Service, write "Exempt-Form 4361" on the self-employment line in Other Taxes section of Form 1040. However, if you have other income subject to self-employment tax, see Schedule SE (Form 1040).

**J. Revocation of Exemption.**—You may not revoke the exemption once it is received.

**Specific Instructions**

**Item 2.** Enter your social security number as it appears on your social security card. If you have no number, file application Form SS-5 with the local office of the Social Security Administration. If you have a number, enter your card in time, file Form 4361 and enter "Applied for" in the space provided for the number.

**Item 4.** Enter the date you were duly ordained, commissioned, or licensed as a minister of a church or date you became a member of a religious order, or date you commenced practice as a Christian Science practitioner. No application for exemption should be filed prior to this date. A copy of the certificate (or a letter from the governing body of your church if you did not receive a certificate) establishing your status as a duly ordained, commissioned, or licensed minister, or a member of a religious order, or a Christian Science practitioner, must be attached to that return.

**Item 5.** If you are a minister or a member of a religious order, enter the legal name, address, and employer identification number of the church denomination that ordained, commissioned, or licensed you or the order of which you are member. The employer identification number should be obtained from the ordaining, licensing, or commissioning body or religious order.
Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

Documentation required by Specific Instruction Item 4 MUST be attached to this form. Before filing this form see General Instructions.

1 Name 2 Social security number

Address

City or town, State and ZIP code

3 Check ONLY ONE box: ☐ Christian Science practitioner ☐ Ordained minister, priest, rabbi
☐ Member of religious order not under a vow of poverty ☐ Commissioned or licensed minister (see Item 7)

4 Date ordained, licensed, etc.

5 Legal name of ordaining, licensing, or commissioning body or religious order

Employer identification number

Address

City or town, State and ZIP code

6 Enter the first two years after the date entered in Item 4, above, in which you had net earnings from self-employment of $400 or more, some part of which was from services as a minister, priest, rabbi, etc.; or as a member of a religious order; or as a Christian Science practitioner.

Caution: Form 4361 is not proof of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religious superior to a particular job.

7 If you are applying for the exemption as a licensed or commissioned minister, and your denomination provides for the ordination of ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination and attach a copy of your denomination's by-laws relating to the powers of ordained, and commissioned or licensed ministers.

8 I certify that, because of my religious principles, I am conscientiously opposed to the acceptance (with respect to services performed by me as a minister, member, or practitioner) of the benefits of any public insurance that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

I certify that I did not file an effective waiver certificate (Form 2031) electing social security coverage on earnings as a minister, member, or practitioner.

I hereby request an exemption from payment of self-employment tax with respect to my earnings from services as a minister, member, or practitioner, pursuant to the provisions of section 1402(e) of the Internal Revenue Code. I understand that the exemption, if granted, will apply only to such earnings. Under penalties of perjury, I declare that this application has been examined by me and to the best of my knowledge and belief it is true and correct.

Signature ▶ Date ▶

Note: The exemption is granted only if the application is approved by Internal Revenue Service, and Copy C is returned to you marked “approved.”

For Internal Revenue Service Use
☐ Approved for exemption from self-employment tax (see Caution above)
☐ Disapproved for exemption from self-employment tax

By ___________________________  (Director’s signature)  ___________________________  (Date)

COPY B
To be forwarded to Social Security Administration

General Instructions

This form must be filed in triplicate with the Internal Revenue Service.

Paperwork Reduction Act Notice.—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

If you are a member of a religious order who has taken a vow of poverty, do not file this form because you are automatically exempt from the payment of self-employment tax for amounts earned for services performed for your church or an integral agency thereof. However, members of a religious order who are under a vow of poverty and are paid to perform services for an organization other than the church or an integral agency of it are treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

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B. Who May File for Exemption.—Any duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken the vow of poverty), or Christian Science practitioner may file for exemption from self-employment tax. To be eligible for the exemption, the applicant must establish that the organization other than the church or an integral agency of it is treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

(Continued on back)
S. Where to File.—Mail your application for the Internal Revenue Service Center for the place where you live.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester
Holtwood, NY 05001

New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont
Andover, MA 05051

Alabama, Florida, Georgia, Mississippi, Carolina, Atlanta, GA 31101

Michigan, Ohio
Cincinnati, OH 45999

Louisiana, New Mexico, Arkansas, Kansas, Oklahoma, Texas
Austin, TX 73301

Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, South Dakota, Utah, Washington, Wyoming
Ogden, UT 84201

Illinois, Iowa, Missouri, Wisconsin, Indiana, Kentucky, Ohio, and West Virginia
Kansas City, MO 64999

California, Hawaii
Fresno, CA 93888

Delaware, District of Columbia, Maryland, Pennsylvania
Memphis, TN 37501

Philadelphia, PA 19120

If you have no legal residence in the United States, file Form 4361 with the Internal Revenue Service Center, Philadelphia, PA 19255.

H. Extensions of Time for Filing and Noncalendar Year Taxpayers.—In general, the filing dates stated do not apply if you:

1. file your tax return for a period other than a calendar year,
2. are granted an extension of time to file your return. Contact the nearest Internal Revenue Service office for applicable dates.

I. How to Indicate Exemption on Form 1040.—If your only income subject to self-employment tax is from ministerial services, and Copy C has been returned to you by the Internal Revenue Service, write “Exempt-Form 4361” on the self-employment line in Other Taxes section of Form 1040. However, if you have other income subject to self-employment tax, see Schedule SE (Form 1040).

J. Revocation of Exemption.—You may revoke the exemption once it is received.

Specific Instructions

Item 2.—Enter your social security number as it appears on your social security card. If you have no number, file a copy of your social security card in place of your social security number. If you have a number, but do not have a card, file Form 4361 and enter “Applied for” in the space provided for the number.

Item 4.—Enter the date you were duly ordained, commissioned, or licensed as a minister of a church, or date you commenced practice as a Christian Science practitioner. No application for exemption should be filed prior to this date. A copy of the certificate (or a letter from the governing body of your church if you did not receive a certificate) establishing your status as a duly ordained, commissioned, or licensed minister, or a member of a religious order, or Christian Science practitioner must be attached to the form.

Item 5.—If you are a minister or a member of a religious order, enter the legal name, address, and employer identification number of the church denomination that ordained, commissioned, or licensed you to perform services for which you are eligible to assert the exemption. The employer identification number should be obtained from the ordaining, licensing, or commissioning body or religious order.
Application for Exemption from Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners

Application on Form 4361 is not proper of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religious superior to a particular job.

If you are applying for the exemption as a licensed or commissioned minister, and your denomination provides for the ordination of ministers, please indicate to what extent your ecclesiastical powers differ from those of an ordained minister of your denomination and attach a copy of your denomination's by-laws relating to the powers of ordained, and commissioned or licensed ministers.

Signature ▶ Date ▶
Note: The exemption is granted only if the application is approved by the Internal Revenue Service, and Copy C is returned to you marked "approved."

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<tr>
<th>Field</th>
<th>Description</th>
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<td>4</td>
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<td>Legal name of ordaining, licensing, or commissioning body or religious order</td>
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Caution: Form 4361 is not proper of any of the following: (a) the right to an exemption from Federal income tax withholding and social security tax; (b) the right to a parsonage allowance exclusion (section 107 of the Internal Revenue Code); or (c) assignment by your religious superior to a particular job.

I certify that, because of my religious principles, I am conscientiously opposed to the acceptance (with respect to services performed by me as a minister, member, or practitioner) of the benefits of any public insurance that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care (including the benefits of any insurance system established by the Social Security Act).

I certify that I did not file an effective waiver certificate (Form 2031) electing social security coverage on earnings as a minister, member, or practitioner.

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If you are a member of a religious order who has taken a vow of poverty, do not file this form because you are automatically exempt from the payment of self-employment tax for amounts earned for services performed for your church or an integral agency thereof. However, members of a religious order who are under a vow of poverty and are paid to perform services for an organization other than the church or an integral agency of it are treated as regular employees of this organization for Federal employment tax purposes (Federal income tax withholding, social security and Federal unemployment tax). The automatic exemption from self-employment tax does not apply to amounts earned during such employment.

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B. Who May File for Exemption.—Any duly ordained, commissioned, or licensed minister of a church, member of a religious order (who has not taken the vow of poverty), or Christian Science practitioner may file for exemption from self-employment tax. To be eligible for the exemption, the applicant must establish that the ordaining, commissioning, or licensing body (or religious order) is a church that is exempt from Federal income tax under section 501(a) of the Internal Revenue Code as a religious organization described in section 501(c)(3), and must also establish that the church (or convention or association of churches) is one described in section 170(b)(1)(A)(i). The request must be based on a conscientious opposition, because of the applicant's religious principles, to accepting (for services performed as a minister, member, or practitioner) public insurance (including social security benefits) that makes payments in the event of death, disability, old-age, or retirement or makes payments toward the cost of, or provides services for, medical care. However, if the minister, member, or practitioner has previously filed an effective waiver certificate Form 2031, an application for exemption may NOT now be filed.

Commissioned or licensed ministers of a church or church denomination that—

(Continued on back)
vides for ordination of ministers may file an application for exemption if they are invested with the authority to perform substantiated duties of their church or church denomination.

For more information, see Publication 517, Social Security for Members of the Clergy and Religious Workers.

C. Earnings to Which This Exemption Applies.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church applies only to service performed in the exercise of the ministry.

Service performed by a minister in the exercise of the ministry includes the ministration of sacerdotal functions, the conduct of religious worship, and the control, conduct, and maintenance of religious organizations (including the religious boards, societies, and other integral agencies of such organizations), under the authority of a religious body constituting a church or church denomination. The following rules apply in determining whether services performed by a minister are performed in the exercise of the ministry.

If a minister is performing service in the conduct of religious worship or the ministration of sacerdotal functions, this service is in the exercise of the ministry whether or not it is performed for a religious organization.

If a minister is performing service for an organization that operates as an integral agency of a religious organization under the authority of a religious body constituting a church or church denomination, all service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions, or in the control, conduct, and maintenance of such organization, is in the exercise of the ministry.

The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of O, a religious organization operating under the authority of a religious body constituting a church or church denomination. M is performing service in the exercise of M's ministry.

If a minister, under an assignment or designation by a religious body constituting the minister's church, performs service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization, all service performed by the minister, even though this service may not involve the conduct of religious worship or the ministration of sacerdotal functions, is in the exercise of the minister's ministry.

The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by the N Religious Board to serve as director of one of its departments. M performs no other service. The N Religious Board is an integral agency of O, a religious organization operating under the authority of a religious body constituting a church or church denomination. M is performing service in the exercise of M's ministry.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed that is not in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions is in the exercise of the ministry. The following example illustrates this rule:

Example: M, a duly ordained minister, is engaged by N University to teach history and mathematics. M performs no other service. N University is neither a religious organization nor operated as an integral agency of a religious organization. Therefore, for purposes of the tax on self-employment income, even though the services performed by M are sacerdotal functions, they are not in the exercise of the ministry.

D. Earnings to Which This Exemption Does Not Apply.—An exemption that is effective for a duly ordained, commissioned, or licensed minister of a church does not apply to service performed that is not in the exercise of the ministry.

If a minister is performing service for an organization that is neither a religious organization nor operated as an integral agency of a religious organization and the service is not performed under an assignment or designation by the minister's ecclesiastical superiors, then only the service performed by the minister in the conduct of religious worship or the ministration of sacerdotal functions is in the exercise of the ministry. The following example illustrates this rule:

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