

# Certificate of Election of Coverage

## Under the Federal Insurance Contributions Act

(For use by religious orders whose members are required to take a vow of poverty)

Send all three copies to the appropriate IRS address below.

Type or print	Full name of religious order or autonomous subdivision of religious order	Employer identification number
	Address (include number, street, apt., or suite no.)	Effective date (See <b>Effective Date</b> below.)
	City, town or post office, state, and ZIP code (if foreign address, enter city, province or state, postal code, and country)	

Under penalties of perjury, I certify that the religious order named above irrevocably elects social security and Medicare coverage for services performed by all our current and future members in exercising their required duties (which shall be considered services performed as employees of the religious order) and that our members are required to take a vow of poverty. Each member's wages, on which we shall pay the social security and Medicare taxes imposed on employees and employers, will be determined as provided in section 3121(i)(4) of the Internal Revenue Code.

Sign here



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(Signature of authorized official)

(Title)

(Date)

### General Instructions

Section references are to the Internal Revenue Code.

#### Purpose of Form

A religious order or autonomous subdivision of a religious order whose members are required to take a vow of poverty may file Form SS-16 to certify that it elects social security and Medicare coverage under section 3121(r) for services its members perform in exercising their required duties.

#### Effect of Election

This certificate is **irrevocable** and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security and Medicare taxes imposed on employees and employers on the wages, as defined later, of each active member. The taxes are reported on **Form 941**, Employer's Quarterly Federal Tax Return.

#### Retroactive Coverage

When social security and Medicare coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.

#### Paying taxes for retroactive coverage.

When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee social security and Medicare taxes for these quarters. File Form 941 by the last day of the month following the calendar quarter in which the certificate is filed.

#### Definitions

##### Member of religious order or subdivision.

For purposes of this certificate, a member of a religious order or subdivision is an individual who **(a)** is subject to a vow of poverty as a member, **(b)** performs the services usually

required of an active member, and **(c)** is not considered retired because of age or total disability.

**Wages for member's services.** For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other benefits a member receives in return for services from the order or subdivision or from any person or organization under an agreement with the order or subdivision. If the fair market value of the items is less than \$100 a month, that amount cannot be included as wages. See **Circular E**, Employer's Tax Guide (Pub. 15), for more information.

#### Social Security Coverage for Lay Employees

Under the Social Security Amendments of 1983 (Public Law 98-21), all lay employees of religious orders are covered under social security and Medicare.

### Specific Instructions

#### Effective Date

This election becomes effective for the period that begins on the first day of—

- The calendar quarter in which the certificate is filed,
- The calendar quarter after the quarter in which the certificate is filed, or
- Any one of the 20 calendar quarters before the quarter in which the certificate is filed.

Enter one of these dates in the space above.

#### How To File

An authorized official of the order or subdivision must sign the form and send all three copies to the appropriate address listed under **Where To File**. Copy C will be returned to you after the form is accepted by the Internal Revenue Service.

For additional forms or help in preparing this form, contact an IRS office. For information about the effect of this form on the social security and Medicare benefits of your members, contact any Social Security Administration office.

### Where To File

File this form with the Internal Revenue Service Center for the state in which the religious order or autonomous subdivision is located.

If the religious order or autonomous subdivision is located in:	File with the Internal Revenue Service Center at:
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Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999
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Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201
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If the religious order or autonomous subdivision is not located in any state	Philadelphia, PA 19255
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**Note:** If the organization already files Form 941, send this form to the Internal Revenue Service Center where the return is filed. Be sure to show the same employer identification number on Form SS-16 that you use on your return.

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Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia, Wisconsin	Cincinnati, OH 45999
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Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming	Ogden, UT 84201
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