Form **SS-16**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

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)

Go to *www.irs.gov/FormSS16* for the latest information.

Send Copies A, B, and C to the 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 (mm/dd/yyyy) (See instructions below.)
City, town or post office, state, and ZIP code (If you have a foreign address, see instructions below.)	

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

Signature of authorized official	Title	Date
Print or type name of authorized official	Telephone number	

Section references are to the Internal Revenue Code.

General Instructions

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.

This form consists of four pages. Copies A and C each contain the same general information and instructions for filing Form SS-16. Copies B and D each contain the same instructions specific to this election for filing Form 941, Employer's QUARTERLY Federal Tax Return, and Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund.

Effect of Election

This certificate is **irrevocable** and applies to all current and future members of the order. All services a member performs in exercising required duties are considered performed as an employee of the order. The order 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 or 941-X**, as appropriate. For details, see *Which Form To File* on Copy B or D.

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 must report and pay the total employer and employee social security and Medicare taxes for these quarters. File Form 941 or 941-X, as appropriate, for each quarter. For details, see *Which Form To File* on Copy B or D.

Definitions

Member of religious order. For purposes of this certificate, a member of a religious order 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, wages subject to social security and Medicare taxes generally include all pay you give to a member for services performed. The term "wages" also includes the fair market value of board, lodging, clothing, and other benefits a member receives in return for services from the order 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.

Specific Instructions—Form SS-16

Employer Identification Number (EIN)

If the religious order already files Form 941, be sure to show the same EIN on Form SS-16 that you use on your return.

Foreign Address

Enter the information in the following order: city, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the country name.

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 to the right of the address. If the effective date is incorrect for your filing date or is missing, Form SS-16 will be returned.

How To File Form SS-16

An authorized official of the order must sign the form and send Copies A, B, and C to the address listed below under *Where To File Form SS-16*. Keep Copy D for your records. Copy C will be returned to you after the form is accepted by the Internal Revenue Service (IRS).

Telephone number. Enter the best daytime telephone number, including area code, where we can reach you if we have any questions.

Need help? For help in preparing this form, call the IRS at 800-829-4933 (toll free). If you have access to TTY/TDD equipment, call 800-829-4059 (toll free). If you are in a foreign country, call 267-941-1000 (not toll free). 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 Form SS-16

File this form with the following Internal Revenue Service Center:

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0005

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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 (mm/dd/yyyy) (See instructions on Copy A.)
City, town or post office, state, and ZIP code (If you have a foreign address, see instructions on Copy A.)	

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

Signature of authorized official	Title	Date
Print or type name of authorized official	Telephone number	

Specific Instructions—Forms 941 and 941-X

Which Form To File

For the current and future quarters, the taxes are reported on Form 941, Employer's QUARTERLY Federal Tax Return.

Form 941. The form that must be filed for each of the retroactive quarters depends on whether an original Form 941 was filed for the specific retroactive period. If Form 941 was never filed for one or more quarters for which this election is effective, the religious order (or subdivision) must file Forms 941 for those retroactive quarters.

Form 941-X. If original Forms 941 were filed for any of the retroactive quarters for which this election is effective, the religious order must file Forms 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund, for those retroactive quarters.

Form 944. If you were notified to file Form 944, Employer's ANNUAL Federal Tax Return, instead of Form 941, call the IRS for assistance at 800-829-4933 (toll free). If you have access to TTY/TDD equipment, call 800-829-4059 (toll free). If you are in a foreign country, call 267-941-1000 (not toll free).

When To File Forms 941 and 941-X

Current quarter. If Form SS-16 is made effective the first day of the calendar quarter in which the Form SS-16 is filed, then Form 941 is due the last day of the calendar month following the calendar quarter.

Future quarter. If Form SS-16 is made effective the first day of the calendar quarter immediately after the calendar quarter in which Form SS-16 is filed, then Form 941 is due the last day of the calendar month following the calendar quarter.

Retroactive quarters. Under section 3121(r), the due date of Forms 941 or 941-X for **all** retroactive quarters is determined by the date Form SS-16 is filed. The due date for filing the returns and paying the tax, for calendar quarters prior to the quarter in which Form SS-16 is filed, is the last day of the calendar month following the calendar quarter in which Form SS-16 is filed. If you file and pay by the applicable due date, you will not be subject to failure to file or failure to pay penalties or interest.

IF the Form SS-16 is filed any day during the...	**THEN all Forms 941 or 941-X for the retroactive quarters must be filed and tax paid by...**
1st quarter (January, February, March)	April 30
2nd quarter (April, May, June)	July 31
3rd quarter (July, August, September)	October 31
4th quarter (October, November, December)	January 31 of next year

Postmark rule. For purposes of determining when returns are due, generally the "received date" is considered the date Form SS-16 is filed. However, if the religious order selects an effective date that is the first day of the 20th calendar quarter preceding the quarter in which Form SS-16 is postmarked but the Form SS-16 is received in a later quarter, the IRS will use the postmark date to determine the date filed to ensure the intended 20th quarter can be included.

Special Rules for Completing Forms 941 and 941-X

Forms 941 for retroactive quarters. Enter "Form SS-16" and the date you filed Form SS-16 in dark, bold letters across the top margin of page 1 of each Form 941 being filed. Attach a copy of Form SS-16 to each Form 941 filed for a retroactive quarter to help identify that the return is being filed for retroactive coverage. In the top margin of the Form SS-16 being attached, enter "Copy" in dark, bold letters.

Form 941-X. In the explanation in Part 4 of each Form 941-X, enter "Form SS-16" and the date your Form SS-16 was filed.

If you are filing Form 941-X for any retroactive quarter, use the current form.

For Additional Information on Forms 941 and 941-X or Forms 944 and 944-X

See the instructions for Forms 941 and 941-X or Forms 944 and 944-X for more information on filing or correcting Form 941 or Form 944, respectively, and on making payments. Also, see Pub. 15 (Circular E), Employer's Tax Guide.

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