

103<sup>D</sup> CONGRESS  
1ST SESSION

# H. R. 807

To amend the Internal Revenue Code of 1986 to allow individuals who are exempt from the self-employment tax by reason of their religious beliefs to establish Keogh plans, etc.

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IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 1993

Mr. WALKER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow individuals who are exempt from the self-employment tax by reason of their religious beliefs to establish Keogh plans, etc.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. AVAILABILITY OF PENSION PLANS TO SELF-EM-**  
4 **PLOYED INDIVIDUALS WHO ARE EXEMPT**  
5 **FROM THE SELF-EMPLOYMENT TAX BY REA-**  
6 **SON OF THEIR RELIGIOUS BELIEFS.**

7 (a) IN GENERAL.—Subparagraph (A) of section  
8 401(c)(2) of the Internal Revenue Code of 1986 (defining

1 earned income) is amended by adding at the end thereof  
2 the following new sentence: “This subparagraph shall be  
3 applied as if the term trade or business for purposes of  
4 section 1402 included service described in section  
5 1402(c)(6).”

6 (b) TECHNICAL AMENDMENT.—Subsection (f) of sec-  
7 tion 219 of such Code is amended by striking the last sen-  
8 tence.

9 (c) EFFECTIVE DATE.—The amendments made by  
10 this section shall apply to taxable years beginning after  
11 the date of the enactment of this Act.

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