

§1400 PARTICIPATION OF PRIESTS IN SOCIAL SECURITY

§1401 PARTICIPATION REQUIREMENTS

1401.1. Policy Beginning with the ordination class of 1992, all priests ordained for or incardinated into the Archdiocese of Chicago shall be required to participate in and pay social security self-employment tax.

§1402 SELF-EMPLOYMENT TAX

1402.1. Policy Since the self-employment tax designation exists, the Archdiocese shall reimburse each diocesan priest-participant one-half of his social security tax (SECA).

Procedures

The one-half of the social security tax is to be paid by the parish or agency to which the priest is assigned. The arrangement for payment is determined locally.