



Recognition of Religious Group for Social Security Exemption Status

*How Churches Receive Recognition or Certification
for Social Security Exemption Status*

Learning About the Form 1458

Definitions

Church congregations use Form 1458 to obtain recognition by the Social Security Administration (SSA) to offer its members the option to be Social Security Exempt (SSX). Individual members can then use Form 4029 to request Social Security exemption. After Form 1458 is filed by their church leaders and approved by the SSA, the church members can submit Form 4029 to obtain exemption from paying Social Security and Medicare taxes. A congregation is identified as “1458 Recognized” by the SSA after reviewing and approving the Form 1458.



Social Security Exemption Standards

A church congregation must meet certain minimum requirements in order to qualify to be Form 1458 certified or recognized by the SSA. These requirements are listed and explained below.

1. Must have tenets or teachings opposing the benefits of Social Security

The SSA wants to know that the church actively teaches its members the principles of caring for each other financially rather than relying on the government. This is specifically focused on the following areas: medical assistance such as Medicare and Medicaid; bodily insurances such as life, health, and death insurance; and old-age and retirement benefits.

Not all members or ordained leadership within a congregation need to be exempt for the SSA to recognize that church for exemption.

2. Must provide for dependent members such as widows, orphans, disabled, or low-income members as well as assisting with healthcare expenses

The SSA wants to verify that this church sufficiently practices caring for all dependent members. The

assistance program used by the church must cover all needs including health expenses and alms needs such as widows, disabled individuals, and low-income members. This practice confirms for the SSA that this church is taking full responsibility for the care for its members instead of the government providing that care.

While not all members within a church need to be exempt, the church must offer care for all members, whether exempt or paying Social Security.

3. Must be established since 1950 or have originated or divided from a church that already was a 1458 Recognized church

Origins of Form 1458

For many years the Social Security Administration did not require church groups to verify their identity or religious convictions about caring for their own. Instead, they relied on information from church directories published by the plain community. However, in the year 1991 that changed. At first, when the SSA created Form 1458, it was designed to recognize church groups or conferences. The form helped verify that a religious group was indeed a Mennonite or Amish group that existed continuously since December 31, 1950. As of the year 2015, the SSA began requiring each church congregation to file Form 1458. In recent years, the SSA has become meticulous about how and when Form 1458 should be filed. They carefully analyze if a church believes and practices the teachings that would merit Social Security exemption.

Exactitude of Form 1458

The Form 1458 For Religious Groups has been a difficult form to understand and complete acceptably for the SSA. As you fill it out, be very specific about every detail including correct spelling and careful wording of explanations. Even a small error can cause a rejection. Ordained leaders of a church are the only personnel qualified to file Form 1458. It is best practice (though not law) that the leader filing the 1458 is SSX or intends to become SSX. This help sheet will guide you through completing and filing Form 1458.

Commonly Asked Questions

1. Why should a church file Form 1458?

- (1) Because a new congregation has formed and its members wish to be Social Security exempt
- (2) Because a congregation changed from one religious group to another group
- (3) Because all the signers of the previous Form 1458 have died, have left the church, or are otherwise unable to sign the Form 4029
- (4) Because Social Security Administration has lost your Form 1458

2. When should a church file Form 1458?

As soon as possible after any of the incidents listed above have occurred.

3. How long should I expect for SSA Recognition/Certification of Form 1458 to be completed?

If everything is filed correctly, it will take approximately 2 to 6 months. Errors on the form can lengthen the filing process significantly. For best results, use utmost care to complete each item correctly.

4. Is there a deadline for filing Form 1458?

There is no specific deadline for filing Form 1458. However, religious groups should file the form as soon as possible to ensure their exemption status is properly certified.

5. Can I file Form 1458 electronically?

No. It must be completed in paper format and mailed to the appropriate SSA office. You will find the address near the end of this help sheet.

6. Does the Form 1458 have an expiration date?

No, Form 1458 does not expire. Once the exemption is certified, it remains in effect *until there are changes in the group's status that would affect the exemption*.

7. What types of changes in the group's status would call for re-filing the Form 1458?

The following types of changes require re-filing Form 1458: (1) A new group, fellowship, conference, or church is formed after a division; (2) A group or church has joined or formed a new conference; (3) The signers have died, left the church, or are otherwise unable to sign; (4) A change in the religious tenets or teachings of the

church on receiving Social Security Benefits or using bodily insurances (such as life, disability, retirement, and health insurance).

- 8. What should religious groups do if there are changes in their status that would affect their exemption?**
They should contact the SSA to provide updated information.
- 9. Must all members of a church be SS exempt for a church to maintain Form 1458 recognition?**

No, a church may have both exempt and non-exempt members and still be a 1458 recognized church. Differences in exemption status within a brotherhood can cause imbalances of care, but churches can peaceably navigate that diversity while providing loving care for the needs of both exempt and nonexempt members.

- 10. Can a SSX individual join a church that has not filed Form 1458 and still maintain his exemption?**

No, his church needs to file the form and become a 1458 recognized church for him to maintain his exemption.

- 11. What mutual aid practices are adequate to qualify for recognition for Social Security exemption?**

- (1) It must provide assistance, if needed, in healthcare costs for all members regardless of SS exemption status.
- (2) It must have the capability to provide reasonable sustained care, if needed, for dependent members such as widows, disabled, and low-income individuals regardless of SS status.

- 12. What mutual aid teachings are adequate to qualify for recognition of Social Security exemption?**

The church should teach that the brotherhood shares their finances to care for their own in areas of need as taught in the Scriptures in the following passages: Galatians 6:1-10, 1 John 3:17, Romans 12:13, 2 Corinthians 8:13-15, and Philippians 2:4.

- 13. How can small churches with limited financial resources provide an adequate alms plan?**

A small church can partner with other churches or a mutual aid organization that offers a deeper funding pool for when large needs arise that would overwhelm a small congregation. *Anabaptist Brotherhood's* vision offers this service to congregations.

About this Help Sheet

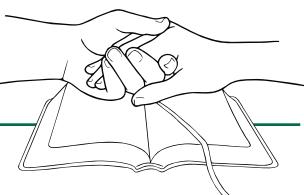
This help sheet divides the Form 1458 into three parts for easy categorization of information. These parts are not visually divided on the form, but they do flow naturally from beginning to end. The next sections of this help sheet will follow these divisions:

- 1. Church Group and Leadership Identification**
- 2. Beliefs and Practices of Your Church**
- 3. History of Your Church**

You can get your own copy of Form 1458 online here: <https://www.ssa.gov/forms/ssa-1458.pdf> or ask your tax accountant for a copy. Fill in the information as the explanations guide you through the form from beginning to end. If you have questions about completing Form 1458, feel free to call *Anabaptist Brotherhood*.

See also the Form 4029 Help Sheet by Anabaptist Brotherhood for help with filing Form 4029.

**Anabaptist
Brotherhood**
caring for our own



P.O. Box 144, Guys Mills, PA 16327
574-354-4449

Instructions for Completing Form 1458

Part 1: Church Group and Leadership Identification

In the space for *Full Name and Mailing Address of Religious Group*, there are three items to insert:

1. Enter the Church Group or Conference or Affiliation. If unaffiliated, write "Unaffiliated Mennonite Congregations" or "Unaffiliated Amish Mennonite Congregations" or "Unaffiliated Congregations" instead. If possible, enter the name as listed in the *CLP Mennonite Church Directory* (Mennonite), the *Raber's Almanac* (Amish), and the *Amish Mennonite Directory*.
2. Below the group name, insert your church house name or congregation name. Include the physical address of the church house or district. This name and address must match what will be used on the Form 4029.
3. Insert the mailing address you want the information sent to if different than #2.

Lastly, print your name and fill in your ministerial title.

Form **SSA-1458** (04-2025) UF
Discontinue Prior Editions
Social Security Administration

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Certification by Religious Group

(Regarding tenets or teachings on acceptance of insurance benefits and provision for dependent members)

1 Full Name and Mailing Address of Religious Group
Wellspring Mennonite Conference
Maple Creek Mennonite Church: 4687 Willow Street, Morristown, PA 18749
2 Mailing Address: 676 Adams Ave, Morristown, PA 18749

3 Print Your Name (First name, middle initial, last name)
David S. Zimmerman, Jr.

I am the Bishop (Title) and a duly appointed and authorized spokesman for the religious group named above and certify the following information regarding this religious group:

1. I certify that the above named religious group accepts and approves the benefits of a social security exemption.

NOTE: The SSA only allows ordained men to file the SSA-1458 (bishop, minister, deacon, elder, or pastor). Ministry should use their ordained title in blank. The SSA will not accept an appointed leader such as a treasurer or secretary or a lay member.

NOTE: Not every ordained leader needs to be Social Security Exempt (SSX) in any given congregation for exemption recognition. If some of the ordained leaders are SSX and some are not, the ordained leader that is exempt should sign the Forms 1458 and 4029. The SSA office holds the rationale that if none of the ministers are SSX, then the church may not have adequate teachings and practice of caring for their own.

Part 2: Beliefs and Practices

① Mark “Yes” for line 1. If you have a written document for your church pertaining to Social Security objection and helping one another, send a copy along. Here are several dos and don’ts about supporting documents:

1. Do not send your entire “statement of faith and practice” or “agreement”; instead, copy the portion(s) that pertains to the subject of caring for each other.
2. If you have it, send a document that answers *only* the specific question within #1.

1. Do the established tenets or teachings of this religious group oppose the acceptance of benefits of any private or public insurance which 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?

Yes

No

If “Yes,” submit documents, statements, or other writings to support your answer.

Note: The SSA and IRS law states that the Form 4029 individuals and Form 1458 Churches must have a conscientious opposition “*to accepting benefits of any private or public insurance that makes payments in the event of death, disability, old age, or retirement; makes payments for the cost of medical care; or provides services for medical care (including social security and Medicare benefits).*” This could be described as insurances on the body. This would include life, disability, retirement, and health insurance. The SSA is not asking for an opposition to all insurances. Insurances such as vehicle, liability, or fire insurance are not implicated here.

Note: The SSA does not require that all members ascribe to the statement above or that all the members of a congregation have to be exempt. Members have a choice to be exempt or nonexempt. This diversity carries the potential to bring tension, but churches can peaceably navigate this diversity with grace and unity, providing acceptance and support for either path. However, the church must provide adequate support for all its members regardless of their exemption status. This is a firm requirement of the SSA. The church needs to provide for all members regardless of SS status and for every level of need: medical needs, widows, disabilities, and low income.

2 Mark "Yes" for line 2. You also will need a scriptural application written in for #2. Below is a sample description that would pass SSA's requirements.

Note: "Dependent members," as stated here, is referring to orphans, widows, disabled, or anyone who has a need within the church.

any insurance system established by the Social Security Act.

Yes No If "Yes," submit documents, statements, or other writings to support your answer.

2. Is it the practice of this religious group to make provision for their dependent members?

Yes No If "Yes," briefly describe how dependent members are provided for and submit documents, statements, or other writings to support your answer.

Sample Answer

We believe that each member is responsible to care for others in the church family. Galatians 6:2 says, "Bear ye one another's burdens, and so fulfil the law of Christ."

We as a church care for our elderly and needy members by sharing our finances to cover their expenses. When the need arises, such as large medical bills, we lift free-will offerings to meet the financial needs. We use a medical alms plan when large needs exceed our local resources. Ordained deacons are responsible to inquire into a loss or hospital expense and offer assistance as needed. Romans 12:13 says "Distributing to the necessity of saints; given to hospitality."

Here are several guiding points about what or what not to include in this description:

1. Explain what you believe that the Bible teaches about caring for our own. This demonstrates that you are "conscientiously opposed to accepting benefits."
2. Include one or several Bible verses to support your answer. Here is a list of Bible teachings on the subject: Galatians 6:2, Romans 12:13, Corinthians 16:1-2, 1 Peter 3:8, 2 Corinthians 8:13-15, and Galatians 6:10.
3. Describe how your church practices meeting the needs of disabled, widows, elderly and/or other needy members. This demonstrates that your church "provides a reasonable level of living for its dependent members."
4. If your church uses a sharing program, avoid calling it a "medical plan." Instead, use terms such as "medical sharing program" or "medical alms plan" or "medical aid." The SSA is attempting to verify that you take care of your own people without using health insurance. Sharing programs are not insurance. The government allows the use of sharing programs for exempt churches and individuals.

Part 3: History of Your Church

Beginning with #3, the SSA is trying to establish that this Amish, Mennonite, or other Anabaptist church is indeed a historically valid church. They analyze it from one of two contingents.

1. *That the church congregation has existed continuously since December 31, 1950.* When the SSA created the 4029 exemption, the law stated that exempt individuals must be members of churches that existed before 1951. If you can answer “Yes” to #3 on Form 1458, then you have fulfilled this contingent.
2. *That the church congregation has divided from another church congregation that is already Form 1458 recognized.* If your church has started since 1950, which is likely, then SSA needs to be able to attach your origin to another church that has been 1458 recognized. This confirms for them that your church can be traced to 1950. Any existing recognized church was already confirmed to be traced back to 1950.

In theory, if only one member of a newly formed church has come from another 1458 Recognized church, the SSA would have the needed legal basis to recognize the new church.

3A • Mark “No” for line 3a, unless your church congregation has actually existed since before 1951.

Note: The wording here is confusing. What SSA means here by “religious group,” as used in **line 3**, **line 4**, and **line 5**, is your individual church congregation, NOT your multi-church conference or fellowship.

3B • Enter the precise date in line 3b of the congregation’s beginning. Include the month and year. The SSA will not accept “unknown” as an answer in this blank.

3. (a) Has this religious group been in existence at all times since December 31, 1950? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
(b) Enter the date this religious group was established.	Date Established (if unknown, so indicate) June 2015
Submit any available documents, writings, or other evidence to support your answers to (a) and (b) above.	

Note: Written documents of support are generally not needed.

If you answered “Yes” for **line 3a**, you can skip **line 4** and **line 5**, and finish with the signature; otherwise, continue with these directions.

4A • Mark “Yes” for line 4a. They are only referring to differences of beliefs related to Social Security and bodily insurances.

Note: Anabaptist churches seeking the 4029 Exemption all have the same basic conviction and Biblical foundation motivating them to seek exemption. For this reason, churches will almost never answer “No” here.

4B • Enter the church congregation and the group name in line 4b. This would be the church congregation that the majority of the members came from. Include the Conference or Fellowship group that that church was under if it was a part of a larger group. See samples below.

4C • Enter the starting year of the previous church in line 4c. The SSA will accept just the year established. They also usually accept “unknown” as an answer here if you cannot find the start date. Good resources for starting dates of Anabaptist churches are directories such as *Mennonite Church Directory* by CLP, the *Raber’s Almanac* for Amish churches, and the *Amish Mennonite Directory*.

4D • Mark “Yes” for line 4d. Again, they are only referring to differences of beliefs related to Social Security and bodily insurances. Since the beliefs are the same, there is no need to write an explanation.

5 Mark “Yes” for line 5. It is essential to mark “yes” but the explanation can be left blank.

6 Enter your signature and title with the current date.

Note: The Form 1458 says “Name of Person Making Statement,” but it needs to be a signature rather than a printed name.

Answer 4 only if this religious group was established after December 31, 1950.

4. (a) Is this religious group a division or offshoot of another religious group with similar tenets and teachings?

Yes No If "Yes," answer (b), (c), and (d) below. If "No," go on to item 5.

(b) Enter the full name of the group of which this group is a division or offshoot.

Shekinah Christian Fellowship

Morning Star Mennonite Conference

(c) Enter the date the religious group in (b) above was established

Date Established (if unknown, so indicate)
1986

(d) Are the tenets, teachings and practices of the religious group in (b) above identical to those described in items 1 and 2 above?

Yes No If "No," explain the differences.

Other examples for #4b are shown here.

church congregation name

Penns Creek Amish Mennonite Church
Bethel Mennonite Church
Blue Creek District
Dalton Mennonite Church

church conference or fellowship name

Maranatha Amish Mennonite Churches
Unaffiliated Mennonite Congregations
Older Order Amish
Eastern Pennsylvania Mennonite Church

Submitting the Form:

Note: When you submit the Form 1458, also attach a listing of all the local ministry, their titles, and their addresses. (See form for additional signers at the end of this document) This will authorize them to sign any new Form 4029. It is best practice to have more than one signer. If you only have one signer, and that signer dies, is unable to sign, or leaves the church, there is risk that all the members could lose their exempt status and need to refile Form 4029. When the last approved signer is gone, a church needs to refile Form 1458.

Be sure to keep a copy of all these forms in your records.

Send one copy to this address.

Social Security Administration
Security Records Branch
Attn: Religious Exemption Unit
P.O. Box 7
Boyers, PA 16020

If you have questions for the Social Security Administration, feel free to call them.
Phone: (888) 881-5827 – Option 4
Bill Hildebrand, ext. 30614

Additional Forms:

1. If your church location or name has changed, the SSA must be notified. There is a change of address and/or name template on page 11 to submit to the SSA.
2. On page 12 of this help sheet is a template for adding additional signers of the Form 4029. If a new leader is ordained in a congregation, he will not be able to sign the Form 4029 for members until the SSA is notified. This form is designed for when new ordained leaders are added to the team. It is best practice to have more than one ordained leader as a signer.

If you have questions about completing Form 1458, feel free to contact *Anabaptist Brotherhood*.¹

574-354-4449 • P.O. Box 144, Guys Mills, PA 16327 • info@anabaptistbrotherhood.org

¹ The content and language used in this Help Sheet is dictated and approved by the SS Mennonite Liaison that works directly with the Social Security Department in processing Form 1458 filing and acceptance.

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Additional Signers for Form 1458 Recognized Church

Use this form when filing Form 1458

TO: Social Security Administration
Religious Exemption Unit
P.O. Box 7
Boyers, PA 16020

Date : _____

Phone: (888) 881-5827
Fax: (822) 719-0635

Please add the following ministry as approved signers for the Form 4029.

Church Group _____

Church Congregation _____

Additional Ministry Information

Name _____

Name _____

Title _____

Title _____

Address _____

Address _____

City, ST ZIP _____

City, ST ZIP _____

Phone _____

Phone _____

Name _____

Name _____

Title _____

Title _____

Address _____

Address _____

City, ST ZIP _____

City, ST ZIP _____

Phone _____

Phone _____

Name _____

Name _____

Title _____

Title _____

Address _____

Address _____

City, ST ZIP _____

City, ST ZIP _____

Phone _____

Phone _____

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Change of Address and/or Congregation Name for a Form 1458 Recognized Church

TO: Social Security Administration
Religious Exemption Unit
P.O. Box 7
Boyers, PA 16020

Date : _____

Phone: (888) 881-5827
Fax: (822) 719-0635

Please change the address on record for the following church congregation.

Please change the name on record for the following church congregation.

**If a church group name changes, the congregations are required to refile Form 1458.*

Church Group Name _____

Church Congregation Previous Name _____

Church Congregation New Name _____

Previous Church Mailing Address _____

New Church Mailing Address _____

**Sign
Here**



Signature _____

Signature of current church representative



Title

Date _____, _____, _____
Month Day Year

Directions: Mail or fax a copy to address above. Be sure to keep a copy for yourself.

(This page intentionally left blank.)

Change of Signers for Form 1458 Recognized Church

Use this form to change signers after Form 1458 is approved

TO: Social Security Administration
Religious Exemption Unit
P.O. Box 7
Boyers, PA 16020

Date : _____

Phone: (888) 881-5827
Fax: (822) 719-0635

Please change the signers for the following church district/congregation/house.

Church Group _____

Church District/Congregation/House _____

**New Minister Representative
- Name, Title, and Address**

Name _____

Title _____

Address _____

Phone _____

► Signature
New Church Representative

**New Minister Representative
- Name, Title, and Address**

Name _____

Title _____

Address _____

Phone _____

► Signature
New Church Representative

Current Minister Representative - Name, Title, and Address

Name _____

Title _____

Address _____

Phone _____

► Signature
Current Church Representative

Should this current church representative
be removed as a signer? Y / N

Directions: Mail or fax a copy to the address above. Be sure to keep a copy for yourself.

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Board of Directors

- **Thomas Mast** | Chairman
Nappanee, IN – Beachy Fellowship
- **Jonathan Lehman** | Vice Chairman
Fredericksburg, PA – Hope Mennonite Fellowship
- **Mark Martin** | Treasurer
Lititz, PA – Weaverland Conference
- **Loren Strickler** | Secretary
Annville, PA – Pilgrim Conference
- **Ivan Hochstetler** | Board Member
Millersburg, OH – Amish
- **Merle Herr** | Administrator
Guys Mills, PA – Meadville Mennonite Church

Contact Information

Anabaptist Brotherhood
P.O. Box 144, Guys Mills, PA 16327
Phone: 574-354-4449
Email: info@AnabaptistBrotherhood.org
Website: AnabaptistBrotherhood.org

