



CHAPTER 105
ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.1A.

Ordained or licensed clergyman may elect to be considered an employee.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	1989 (Reg. Sess., 1990), c. 945, s. 6 — third act in the lineage	21 September 2026, 05:13 UTC	bbb463524f12dbfe77291e99 - a72a5bdda598321968f83f5c - 9c3f01bd2aa2cdbf

An ordained or licensed clergyman who performs services for a church of any religious denomination may file an election with the Secretary and the church he serves to be considered an employee of the church instead of self-employed. Until a clergyman files an election, amounts paid by a church to a clergyman are not subject to withholding. A church shall withhold taxes from a clergyman's wages after the clergyman files an election with it under this section.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

				1985	1986
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT					
Nº	YEAR	ACT	CHARACTER		
01	1985	c. 394, s. 2	ENACTED		
02	1985	1985 (Reg. Sess., 1986), c. 826, s. 9	AMENDED		
03	1985	1989 (Reg. Sess., 1990), c. 945, s. 6	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.1A (1985).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1985, c. 394, s. 2; 1985 (Reg. Sess., 1986), c. 826, s. 9; 1989 (Reg. Sess., 1990), c. 945, s. 6.)

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