

103D CONGRESS
1ST SESSION

H. R. 1014

To expand the State option to exclude service of election officials or workers from coverage under the social security system.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 1993

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

A BILL

To expand the State option to exclude service of election officials or workers from coverage under the social security system.

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. EXPANSION OF STATE OPTION TO EXCLUDE**
4 **SERVICE OF ELECTION OFFICIALS OR ELEC-**
5 **TION WORKERS FROM COVERAGE.**

6 (a) LIMITATION ON MANDATORY COVERAGE OF
7 STATE ELECTION OFFICIALS AND ELECTION WORKERS
8 WITHOUT STATE RETIREMENT SYSTEM.—

9 (1) AMENDMENT TO SOCIAL SECURITY ACT.—

10 Section 210(a)(7)(F)(iv) of the Social Security Act

1 (42 U.S.C. 410(a)(7)(F)(iv)) (as amended by section
2 11332(a) of the Omnibus Budget Reconciliation Act
3 of 1990) is amended by striking “\$100” and insert-
4 ing “\$1,000 with respect to service performed dur-
5 ing 1994, and the exempt remuneration amount de-
6 termined under section 218(c)(8)(B) with respect to
7 service performed thereafter”.

8 (2) AMENDMENT TO FICA.—Section
9 3121(b)(7)(F)(iv) of the Internal Revenue Code of
10 1986 (as amended by section 11332(b) of the Omni-
11 bus Budget Reconciliation Act of 1990) is amended
12 by striking “\$100” and inserting “\$1,000 with re-
13 spect to service performed during 1994, and the ex-
14 empt remuneration amount determined under sec-
15 tion 218(c)(8)(B) of the Social Security Act with re-
16 spect to service performed thereafter”.

17 (b) CONFORMING AMENDMENTS RELATING TO MED-
18 ICARE QUALIFIED GOVERNMENT EMPLOYMENT.—

19 (1) AMENDMENT TO SOCIAL SECURITY ACT.—
20 Section 210(p)(2)(E) of the Social Security Act (42
21 U.S.C. 410(p)(2)(E)) is amended by striking
22 “\$100” and inserting “\$1,000 with respect to serv-
23 ice performed during 1994, and the exempt remu-
24 nation amount determined under section

1 218(c)(8)(B) with respect to service performed
2 thereafter”.

3 (2) AMENDMENT TO FICA.—Section
4 3121(u)(2)(B)(ii)(V) of the Internal Revenue Code
5 of 1986 is amended by striking “\$100” and insert-
6 ing “\$1,000 with respect to service performed dur-
7 ing 1994, and the exempt remuneration amount de-
8 termined under section 218(c)(8)(B) of the Social
9 Security Act with respect to service performed there-
10 after”.

11 (c) AUTHORITY FOR STATES TO MODIFY COVERAGE
12 AGREEMENTS WITH RESPECT TO ELECTION OFFICIALS
13 AND ELECTION WORKERS.—Section 218(c)(8) of the So-
14 cial Security Act (42 U.S.C. 418(c)(8)) is amended—

15 (1) by striking “on or after January 1, 1968,”
16 and inserting “at any time”;

17 (2) by striking “\$100” and inserting “\$1,000
18 with respect to service performed during 1994, and
19 the exempt remuneration amount determined under
20 subparagraph (B) with respect to service performed
21 thereafter”;

22 (3) by striking the last sentence and inserting
23 the following new sentence: “Any modification of an
24 agreement pursuant to this paragraph shall be effec-
25 tive with respect to services performed in and after

1 the calendar year in which the modification is mailed
2 or delivered by other means to the Secretary.”.

3 (d) INDEXATION OF EXEMPT REMUNERATION
4 AMOUNT.—

5 (1) IN GENERAL.—Section 218(c)(8) of the So-
6 cial Security Act (as amended by subsection (c)) is
7 further amended—

8 (A) by inserting “(A)” after “(8)”; and

9 (B) by adding at the end the following new
10 subparagraphs:

11 “(B) The Secretary shall, on or before November 1
12 of 1994, and of every year thereafter, determine and pub-
13 lish in the Federal Register the exempt remuneration
14 amount which shall be effective with respect to service per-
15 formed during the following calendar year.

16 “(C) The exempt remuneration amount determined
17 under subparagraph (B) shall be the larger of—

18 “(i) the dollar amount in effect under subpara-
19 graph (A) with respect to service performed during
20 the calendar year in which the determination under
21 subparagraph (B) is made, or

22 “(ii) the product of—

23 “(I) \$1,000, and

24 “(II) the indexing ratio described in sub-
25 paragraph (D).

1 “(D) For purposes of subparagraph (C)(ii)(II), the
2 indexing ratio is the ratio of—

3 “(i) the deemed average total wages (as defined
4 in section 209(k)(1)) for the calendar year before
5 the calendar year in which the determination under
6 subparagraph (B) is made, to

7 “(ii) the average of the total wages (as defined
8 in regulations of the Secretary and computed with-
9 out regard to the limitations specified in section
10 209(a)(1)) reported to the Secretary of the Treasury
11 or his delegate for 1992 (as published in the Federal
12 Register in accordance with section 215(a)(1)(D)),
13 with such product, if not a multiple of \$100, being round-
14 ed to the next higher multiple of \$100 where such product
15 is a multiple of \$50 but not of \$100 and to the nearest
16 multiple of \$100 in any other case.”.

17 (2) CONFORMING AMENDMENT.—Section
18 209(k)(1) of such Act (42 U.S.C. 409(k)(1)) is
19 amended by inserting “218(c)(8)(D)(i),” after
20 “215(b)(3)(A)(ii),”.

21 (e) EFFECTIVE DATE.—The amendments made by
22 subsections (a), (b), and (c) shall apply with respect to
23 service performed on or after January 1, 1994.

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