

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

# H. R. 1888

To amend title II of the Social Security Act to exclude from coverage any service performed by election officials or election workers only on election days.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 1993

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

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## A BILL

To amend title II of the Social Security Act to exclude from coverage any service performed by election officials or election workers only on election days.

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. EXCLUSION OF ELECTION DAY SERVICE FROM**  
4 **MANDATORY COVERAGE.**

5 (a) EMPLOYMENT UNDER SOCIAL SECURITY ACT.—  
6 Section 210(a)(7)(F)(iv) of the Social Security Act (42  
7 U.S.C. 410(a)(7)(F)(iv)) is amended by inserting “or if  
8 all such service performed during the calendar year is per-

1 formed only on an election day” after “if the remuneration  
2 paid in a calendar year for such service is less than \$100”.

3 (b) EMPLOYMENT UNDER FICA.—Section  
4 3121(b)(7)(F)(iv) of the Internal Revenue Code of 1986  
5 is amended by inserting “or if all such service performed  
6 during the calendar year is performed only on an election  
7 day” after “if the remuneration paid in a calendar year  
8 for such service is less than \$100”.

9 **SEC. 2. MODIFICATION OF STATE AGREEMENTS.**

10 (a) IN GENERAL.—The first sentence of section  
11 218(c)(8) of the Social Security Act (42 U.S.C. 418(c)(8))  
12 is amended by inserting “or if all such service performed  
13 during the calendar year is performed only on an election  
14 day” after “if the remuneration paid in a calendar year  
15 for such service is less than \$100”.

16 (b) PREVIOUS MODIFICATIONS SUPERCEDED.—Any  
17 State which has heretofore modified its agreement entered  
18 into under section 218 of the Social Security Act, pursu-  
19 ant to subsection (c)(8) of such section 218 as in effect  
20 prior to the enactment of this Act, shall be deemed to have  
21 further modified such agreement to reflect the amendment  
22 made by subsection (a) (specifying the exclusion set forth  
23 in the matter inserted by such amendment), effective with  
24 respect to services performed after the date of the enact-  
25 ment of this Act.

1 **SEC. 3. CONFORMING AMENDMENTS RELATING TO MEDI-**  
2 **CARE QUALIFIED GOVERNMENT EMPLOY-**  
3 **MENT.**

4 (a) EMPLOYMENT UNDER SOCIAL SECURITY ACT.—  
5 Section 210(p)(2)(E) of the Social Security Act (42  
6 U.S.C. 410(p)(2)(E)) is amended by inserting “or if all  
7 such service performed during the calendar year is per-  
8 formed only on an election day” after “if the remuneration  
9 paid in a calendar year for such service is less than \$100”.

10 (b) EMPLOYMENT UNDER FICA.—Section  
11 3121(u)(2)(B)(ii)(V) of the Internal Revenue Code of  
12 1986 is amended by inserting “or if all such service per-  
13 formed during the calendar year is performed only on an  
14 election day” after “if the remuneration paid in a calendar  
15 year for such service is less than \$100”.

16 **SEC. 4. EFFECTIVE DATE.**

17 The amendments made by this Act shall apply with  
18 respect to service performed after the date of the enact-  
19 ment of this Act.

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