

103^D CONGRESS
1ST SESSION

H. R. 409

To amend title II of the Social Security Act to exclude from amounts treated as wages in applying the earnings test remuneration for teaching in public elementary or secondary schools.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 5, 1993

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

A BILL

To amend title II of the Social Security Act to exclude from amounts treated as wages in applying the earnings test remuneration for teaching in public elementary or secondary schools.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION OF REMUNERATION FOR TEACH-**
2 **ING IN PUBLIC ELEMENTARY OR SECONDARY**
3 **SCHOOLS FROM AMOUNTS TREATED AS**
4 **WAGES IN DETERMINING EXCESS EARNINGS**
5 **FOR PURPOSES OF EARNINGS TEST.**

6 Section 203(f)(5)(C) of the Social Security Act (42
7 U.S.C. 403(f)(5)(C)) is amended—

- 8 (1) in clause (i), by striking “or” at the end;
9 (2) in clause (ii), by striking “employer.” and
10 inserting “employer, or”; and
11 (3) by adding after clause (ii) the following new
12 clause:

13 “(iii) any remuneration for service per-
14 formed for an elementary or secondary school
15 (as defined in section 202(d)(7)(C)) in the pub-
16 lic school system of a State (as defined in sec-
17 tion 205(c)(2)(C)(iv)) or political subdivision
18 (as defined in section 218(b)(2)) of a State
19 which normally consists of the provision of
20 classroom instruction for not less than 15 hours
21 per week for the school year.”.

22 **SEC. 2. EFFECTIVE DATE.**

23 The amendments made by section 1 shall apply with
24 respect to taxable years beginning on or after January 1,
25 1994.