

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

# S. 1169

To provide an exception to the coverage of State and local employees under Social Security.

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IN THE SENATE OF THE UNITED STATES

JUNE 29 (legislative day, JUNE 22), 1993

Mr. JOHNSTON introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To provide an exception to the coverage of State and local employees under Social Security.

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. EXCEPTION TO COVERAGE OF STATE AND**  
4 **LOCAL EMPLOYEES UNDER SOCIAL SECU-**  
5 **RITY.**

6 (a) EMPLOYMENT UNDER OASDI.—Subparagraph  
7 (F) of section 210(a)(7) of the Social Security Act (42  
8 U.S.C. 410(a)(7)) is amended—

9 (1) by striking “or” at the end of clause (iv),

1           (2) by inserting “or” at the end of clause (v),  
2           and

3           (3) by inserting after clause (v) the following  
4           new clause:

5                   “(vi) by an individual who is characterized  
6                   as a part-time, seasonal, or temporary employee  
7                   by such retirement system;”.

8           (b) EMPLOYMENT UNDER FICA.—Subparagraph  
9           (F) of section 3121(b)(7) of the Internal Revenue Code  
10          of 1986 is amended—

11           (1) by striking “or” at the end of clause (iv),

12           (2) by inserting “or” at the end of clause (v),

13           and

14           (3) by inserting after clause (v) the following  
15           new clause:

16                   “(vi) by an individual who is characterized  
17                   as a part-time, seasonal, or temporary employee  
18                   by such retirement system;”.

19           (c) EFFECTIVE DATE.—The amendments made by  
20          this section shall apply with respect to service performed  
21          after December 31, 1992.

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