

103D CONGRESS
1ST SESSION

S. 402

To amend the Social Security Act to increase the domestic service wage exclusion, and for other purposes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 18 (legislative day, JANUARY 5), 1993

Mr. DURENBERGER (for himself and Mr. THURMOND) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Social Security Act to increase the domestic service wage exclusion, and for other purposes.

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. SHORT TITLE, ETC.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Occasional Employment Equity Act”.

6 **SECTION 2. INCREASE IN DOMESTIC SERVICE WAGE EX-**
7 **CLUSION.**

8 (a) IN GENERAL.—Section 209(a)(6)(B) of the So-
9 cial Security Act (42 U.S.C. 409(a)(6)(B)) is amended by
10 striking “\$50” and inserting “\$250 for 1993 (or, in the

1 case of any succeeding calendar year, the dollar amount
2 for the preceding calendar year increased by the applicable
3 adjustment determined under section 202(f)(8)(B) for
4 such succeeding calendar year)''.

5 (b) CONFORMING AMENDMENT.—Section
6 3121(a)(7)(B) of the Internal Revenue Code of 1986 is
7 amended by striking “\$50” and inserting “\$250 for 1993
8 (or, in the case of any succeeding calendar year, the dollar
9 amount for the preceding calendar year increased by the
10 applicable adjustment determined under section
11 202(f)(8)(B) of the Social Security Act for such succeed-
12 ing calendar year)''.

13 (c) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to service performed in calendar
15 quarters beginning after the date of the enactment of this
16 Act.

○