

103D CONGRESS
1ST SESSION

S. 764

To exclude service of election officials and election workers from the Social Security payroll tax.

IN THE SENATE OF THE UNITED STATES

APRIL 2 (legislative day, MARCH 3), 1993

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

A BILL

To exclude service of election officials and election workers from the Social Security payroll tax.

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 “\$500 with respect to service performed during
5 1994, and the exempt remuneration amount deter-
6 mined under section 218(c)(8)(B) with respect to
7 service performed thereafter”.

8 (2) AMENDMENT TO FICA.—Section 3121(b)(7)
9 of the Internal Revenue Code of 1986 (as amended
10 by section 11332(b) of the Omnibus Budget Rec-
11 onciliation Act of 1990) is amended by striking
12 “\$100” and inserting “\$500 with respect to service
13 performed during 1993, and the exempt remunera-
14 tion amount determined under section 218(c)(8)(B)
15 of the Social Security Act with respect to service
16 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 “\$500 with respect to service
23 performed during 1993, and the exempt remunera-
24 tion amount determined under section 218(c)(8)(B)
25 with respect to service performed thereafter”.

1 (2) AMENDMENT TO FICA.—Section
2 3121(u)(2)(B)(ii)(V) of the Internal Revenue Code
3 of 1986 is amended by striking “\$100” and insert-
4 ing “\$500 with respect to service performed during
5 1993, and the exempt remuneration amount deter-
6 mined under section 218(c)(8)(B) of the Social Se-
7 curity Act with respect to service performed there-
8 after”.

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

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

15 (2) by striking “\$100” and inserting “\$500
16 with respect to service performed during 1993, and
17 the exempt remuneration amount determined under
18 subparagraph (B) with respect to service performed
19 thereafter”; and

20 (3) by striking the last sentence and inserting
21 the following new sentence: “Any modification of an
22 agreement pursuant to this paragraph shall be effec-
23 tive with respect to services performed in and after
24 the calendar year in which the modification is mailed
25 or delivered by other means to the Secretary.”.

1 (d) INDEXATION OF EXEMPT REMUNERATION
2 AMOUNT.—

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

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

7 (B) by adding at the end the following new
8 subparagraphs:

9 “(B) The Secretary shall, on or before November 1
10 of 1993 and of every year thereafter, determine and pub-
11 lish in the Federal Register the exempt remuneration
12 amount which shall be effective with respect to service per-
13 formed during the following calendar year.

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

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

20 “(ii) the product of—

21 “(I) \$500, and

22 “(II) the indexing ratio described in sub-
23 paragraph (D).

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

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

5 “(ii) the average of the total wages (as defined
6 in regulations of the Secretary and computed with-
7 out regard to the limitations specified in section
8 209(a)(1)) reported to the Secretary of the Treasury
9 or his delegate for 1991 (as published in the Federal
10 Register in accordance with section 215(a)(1)(D)),
11 with such product, if not a multiple of \$100, being round-
12 ed to the next higher multiple of \$100 where such product
13 is a multiple of \$50 but not of \$100 and to the nearest
14 multiple of \$100 in any other case.”.

15 (2) CONFORMING AMENDMENT.—Section
16 209(k)(1) of such Act (42 U.S.C. 409(k)(1)) is
17 amended by inserting “218(c)(8)(D)(i),” after
18 “215(b)(3)(A)(ii),”.

19 (e) EFFECTIVE DATE.—The amendments made by
20 subsections (a), (b), and (c) shall apply with respect to
21 service performed on or after January 1, 1993.

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