

109TH CONGRESS
1ST SESSION

H. R. 3167

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

IN THE HOUSE OF REPRESENTATIVES

JUNE 30, 2005

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

A BILL

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

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.**

4 This Act may be cited as the "Right-To-Know Na-
5 tional Payroll Act".

1 **SEC. 2. DISCLOSURE OF FICA AND MEDICARE TAX ON W-2**
2 **FORM.**

3 (a) IN GENERAL.—Subsection (a) of section 6051 of
4 the Internal Revenue Code of 1986 (relating to require-
5 ment of receipts for employees) is amended by striking
6 “and” at the end of paragraph (12), by striking the period
7 at the end of paragraph (13) and inserting a comma, and
8 by inserting after paragraph (13) the following new para-
9 graphs:

10 “(14) the total amount of tax with respect to
11 the employee imposed on such person under—

12 “(A) section 3111(a),

13 “(B) section 3111(b),

14 “(C) so much of the tax imposed under
15 section 3221(a) as relates to section 3111(a),
16 and

17 “(D) so much of the tax imposed under
18 section 3221(a) as relates to section 3111(b),
19 and

20 “(15) the total amount of tax with respect to
21 the employee for old-age, survivors, and disability in-
22 surance and for hospital insurance, which is the sum
23 of—

24 “(A) each of the amounts shown under
25 subparagraphs (A) through (D) of paragraph
26 (14), plus

1 “(B) the amount shown under paragraph
2 (6).”

3 (b) EXCEPTION FOR EMPLOYERS WITH 100 OR
4 FEWER EMPLOYEES.—Section 6051 of such Code is
5 amended adding at the end the following new subsection:

6 “(g) STATEMENTS REGARDING FICA AND MEDI-
7 CARE TAX NOT REQUIRED OF SMALL EMPLOYERS.—

8 “(1) IN GENERAL.—Paragraphs (14) and (15)
9 of subsection (a) shall not apply to any person for
10 a calendar year with respect to which such person
11 employed an average of not more than 100 employ-
12 ees on business days during each pay period in
13 which such person was in existence during the cal-
14 endar year.

15 “(2) DEFINITIONS.—For purposes of paragraph
16 (1)—

17 “(A) EMPLOYER.—All persons treated as a
18 single employer under subsection (b), (c), (m),
19 or (o) of section 414 shall be treated as one em-
20 ployer.

21 “(B) EMPLOYEE.—The term ‘employee’ in-
22 cludes any individual who is a full time, part
23 time, temporary, or leased (within the meaning
24 of section 414(n)) employee.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to remuneration paid
3 after December 31, 2005.

○