HISTORICAL AND REVISION NOTES

Revised section	Source section (U.S. Code)
11106(a)	46:685
11106(b)–(d)	46:665

Section 11106 provides compensation to seamen on United States vessels when a shipping agreement is breached. It does not apply to fishing vessels, whaling vessels or yachts.

§ 11107. Unlawful engagements void

An engagement of a seaman contrary to a law of the United States is void. A seaman so engaged may leave the service of the vessel at any time and is entitled to recover the highest rate of wages at the port from which the seaman was engaged or the amount agreed to be given the seaman at the time of engagement, whichever is higher.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580.)

HISTORICAL AND REVISION NOTES

Revised section	Source section (U.S. Code)
11107	46:578

Section 11107 entitles seamen engaged contrary to any United States law to leave the service of the vessel without loss of wages.

§ 11108. Taxes

(a) WITHHOLDING.—Wages due or accruing to a master or seaman on a vessel in the foreign, coastwise, intercoastal, interstate, or noncontiguous trade or an individual employed on a fishing vessel or any fish processing vessel may not be withheld under the tax laws of a State or a political subdivision of a State. However, this section does not prohibit withholding wages of a seaman on a vessel in the coastwise trade between ports in the same State if the withholding is under a voluntary agreement between the seaman and the employer of the seaman.

(b) LIABILITY.—

(1) LIMITATION ON JURISDICTION TO TAX.—An individual to whom this subsection applies is not subject to the income tax laws of a State or political subdivision of a State, other than the State and political subdivision in which the individual resides, with respect to compensation for the performance of duties described in paragraph (2).

(2) APPLICATION.—This subsection applies to an individual—

(A) engaged on a vessel to perform assigned duties in more than one State as a pilot licensed under section 7101 of this title or licensed or authorized under the laws of a State; or

(B) who performs regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on navigable waters in 2 or more States.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580; Pub. L. 98–364, title IV, § 402(14), July 17, 1984, 98 Stat. 450; Pub. L. 106–489, § 1, Nov. 9, 2000, 114 Stat. 2207; Pub. L. 111–281, title IX, § 906, Oct. 15, 2010, 124 Stat. 3012.)

HISTORICAL AND REVISION NOTES

Revised section	Source section (U.S. Code)
11108	46:601

Section 11108 prohibits the mandatory withholding of state or local taxes from crewmembers on certain specified vessels. It permits, however, voluntary withholding agreements.

AMENDMENTS

2010—Subsec. (b)(2)(B). Pub. L. 111–281 amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: ''who performs regularly-assigned duties while engaged as a master, officer, or crewman on a vessel operating on the navigable waters of more than one State.''

2000—Pub. L. 106–489 designated existing provisions as subsec. (a), inserted heading, and added subsec. (b).

1984—Pub. L. 98–364 substituted ''an individual employed on a fishing vessel or any fish processing vessel'' for ''a fisherman employed on a fishing vessel''.

§ 11109. Attachment of wages

(a) Wages due or accruing to a master or seaman are not subject to attachment or arrestment from any court, except for an order of a court about the payment by a master or seaman of any part of the master's or seaman's wages for the support and maintenance of the spouse or minor children of the master or seaman, or both. A payment of wages to a master or seaman is valid, notwithstanding any prior sale or assignment of wages or any attachment, encumbrance, or arrestment of the wages.

(b) An assignment or sale of wages or salvage made before the payment of wages does not bind the party making it, except allotments authorized by section 10315 of this title.

(c) This section applies to an individual employed on a fishing vessel or any fish processing vessel.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580; Pub. L. 98–364, title IV, § 402(15), July 17, 1984, 98 Stat. 450.)

HISTORICAL AND REVISION NOTES

Revised section	Source section (U.S. Code)
11109	46:601

Section 11109 limits the attachment of a seaman's wages and establishes certain rules for the assignment of a seaman's wages. It also applies to fishermen on fishing vessels.

AMENDMENTS

1984—Subsec. (c). Pub. L. 98–364 substituted ''an individual employed on a fishing vessel or any fish processing vessel'' for ''a fisherman on a fishing vessel''.

§ 11110. Seamen's clothing

The clothing of a seaman is exempt from attachments and liens. A person detaining a seaman's clothing shall be fined not more than $500, imprisoned for not more than 6 months, or both.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580.)

HISTORICAL AND REVISION NOTES

Revised section	Source section (U.S. Code)
11110	46:563

Section 11110 exempts seamen's clothing from attachments and liens. It also provides a penalty for violations.