

§601(b)(3), Aug. 13, 1981, 95 Stat. 337; Pub. L. 97-448, title II, §201(g), Jan. 12, 1983, 96 Stat. 2393, related to withholding and depository requirements bearing on the windfall profit tax.

Section 4996, added Pub. L. 96-223, title I, §101(a)(1), Apr. 2, 1980, 94 Stat. 247; amended Pub. L. 97-248, title II, §284(a), Sept. 3, 1982, 96 Stat. 569; Pub. L. 97-354, §3(b)(1), Oct. 19, 1982, 96 Stat. 1688; Pub. L. 97-448, title II, §201(h)(1)(A)-(C), (2), Jan. 12, 1983, 96 Stat. 2393-2395, provided for other definitions and special rules bearing on the windfall profit tax.

Section 4997, added Pub. L. 96-223, title I, §101(a)(1), Apr. 2, 1980, 94 Stat. 249; amended Pub. L. 97-448, title II, §201(i)(1), Jan. 12, 1983, 96 Stat. 2395, related to records and information, and regulations, bearing on the windfall profit.

Section 4998, added Pub. L. 96-223, title I, §101(a)(1), Apr. 2, 1980, 94 Stat. 250, related to cross references.

EFFECTIVE DATE OF REPEAL

Repeal applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as an Effective Date of 1988 Amendment note under section 164 of this title.

AMENDMENTS RELATED TO CRUDE OIL WINDFALL PROFIT TAX ACT OF 1980

Pub. L. 100-647, title VI, §6254, Nov. 10, 1988, 102 Stat. 3753, repealed the reporting requirements of section 4997 of former chapter 45 of this title and the related regulations thereunder, effective only for crude oil removed after December 31, 1987, for which no tax is due or withheld under former chapter 45.

CHAPTER 46—GOLDEN PARACHUTE PAYMENTS

Sec. 4999. Golden parachute payments.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in section 275 of this title.

§ 4999. Golden parachute payments

(a) Imposition of tax

There is hereby imposed on any person who receives an excess parachute payment a tax equal to 20 percent of the amount of such payment.

(b) Excess parachute payment defined

For purposes of this section, the term “excess parachute payment” has the meaning given to such term by section 280G(b).

(c) Administrative provisions

(1) Withholding

In the case of any excess parachute payment which is wages (within the meaning of section 3401) the amount deducted and withheld under section 3402 shall be increased by the amount of the tax imposed by this section on such payment.

(2) Other administrative provisions

For purposes of subtitle F, any tax imposed by this section shall be treated as a tax imposed by subtitle A.

(Added Pub. L. 98-369, div. A, title I, §67(b)(1), July 18, 1984, 98 Stat. 587.)

EFFECTIVE DATE

Section applicable to payments under agreements entered into or renewed after June 14, 1984, in taxable years ending after such date, with contracts entered into before June 15, 1984, which are amended after June

14, 1984, in any significant relevant aspect to be treated as a contract entered into after June 14, 1984, see section 67(e) of Pub. L. 98-369, set out as a note under section 280G of this title.

CHAPTER 47—CERTAIN GROUP HEALTH PLANS

Sec. 5000. Certain group health plans.

AMENDMENTS

1989—Pub. L. 101-239, title VI, §6202(b)(4)(A), Dec. 19, 1989, 103 Stat. 2233, struck out “LARGE” after “CERTAIN” in chapter heading and “large” after “Certain” in item 5000.

§ 5000. Certain group health plans

(a) Imposition of tax

There is hereby imposed on any employer (including a self-employed person) or employee organization that contributes to a nonconforming group health plan a tax equal to 25 percent of the employer’s or employee organization’s expenses incurred during the calendar year for each group health plan to which the employer or employee organization contributes.

(b) Group health plan and large group health plan

For purposes of this section—

(1) Group health plan

The term “group health plan” means a plan (including a self-insured plan) of, or contributed to by, an employer (including a self-employed person) or employee organization to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families.

(2) Large group health plan

The term “large group health plan” means a plan of, or contributed to by, an employer or employee organization (including a self-insured plan) to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families, that covers employees of at least one employer that normally employed at least 100 employees on a typical business day during the previous calendar year. For purposes of the preceding sentence—

(A) all employers treated as a single employer under subsection (a) or (b) of section 52 shall be treated as a single employer,

(B) all employees of the members of an affiliated service group (as defined in section 414(m)) shall be treated as employed by a single employer, and

(C) leased employees (as defined in section 414(n)(2)) shall be treated as employees of the person for whom they perform services to the extent they are so treated under section 414(n).

(c) Nonconforming group health plan

For purposes of this section, the term “nonconforming group health plan” means a group

health plan or large group health plan that at any time during a calendar year does not comply with the requirements of subparagraphs (A) and (C) or subparagraph (B), respectively, of paragraph (1), or with the requirements of paragraph (2), of section 1862(b) of the Social Security Act.

(d) Government entities

For purposes of this section, the term "employer" does not include a Federal or other governmental entity.

(Added Pub. L. 99-509, title IX, §9319(d)(1), Oct. 21, 1986, 100 Stat. 2012; amended Pub. L. 101-239, title VI, §6202(b)(2), Dec. 19, 1989, 103 Stat. 2233; Pub. L. 103-66, title XIII, §13561(d)(2), (e)(2)(A), Aug. 10, 1993, 107 Stat. 594, 595.)

REFERENCES IN TEXT

Section 1862(b) of the Social Security Act, referred to in subsec. (c), is classified to section 1395y(b) of Title 42, The Public Health and Welfare.

AMENDMENTS

1993—Subsec. (a). Pub. L. 103-66, §13561(e)(2)(A)(i), which directed insertion of "(including a self-employed person)" after "employer", was executed by making the insertion after "employer" the first time it appeared, to reflect the probable intent of Congress.

Subsec. (b)(1). Pub. L. 103-66, §13561(e)(2)(A)(ii), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: "The term 'group health plan' means any plan of, or contributed to by, an employer (including a self-insured plan) to provide health care (directly or otherwise) to the employer's employees, former employees, or the families of such employees or former employees."

Subsec. (b)(2). Pub. L. 103-66, §13561(d)(2), inserted at end "For purposes of the preceding sentence—" and added subpars. (A) to (C).

Subsec. (c). Pub. L. 103-66, §13561(e)(2)(A)(iii), substituted "of paragraph (1), or with the requirements of paragraph (2), of section 1862(b)" for "of section 1862(b)(1)".

1989—Pub. L. 101-239, §6202(b)(2)(A), struck out "large" after "Certain" in section catchline.

Subsec. (a). Pub. L. 101-239, §6202(b)(2)(B), substituted "group health plan" for "large group health plan" in two places.

Subsec. (b). Pub. L. 101-239, §6202(b)(2)(C), substituted "Group health plan and large" for "Large" in heading and amended text generally. Prior to amendment, text read as follows: "For purposes of this section, the term 'large group health plan' means a plan of, or contributed to by, an employer or employee organization (including a self-insured plan) to provide health care (directly or otherwise) to the employees, former employees, the employer, others associated or formerly associated with the employer in a business relationship, or their families, that covers employees of at least one employer that normally employed at least 100 employees on a typical business day during the previous calendar year."

Subsec. (c). Pub. L. 101-239, §6202(b)(2)(C), substituted "group" for "large group" in heading and amended text generally. Prior to amendment, text read as follows: "For purposes of this section, the term 'nonconforming large group health plan' means a large group health plan that at any time during a calendar year does not comply with the requirements of section 1862(b)(4)(A)(i) of the Social Security Act."

EFFECTIVE DATE OF 1993 AMENDMENT

Section 13561(d)(3) of Pub. L. 103-66 provided that: "The amendments made by this subsection [amending this section and section 1395y of Title 42, The Public Health and Welfare] shall take effect 90 days after the date of the enactment of this Act [Aug. 10, 1993]."

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 applicable to items and services furnished after Dec. 19, 1989, see section 6202(b)(5) of Pub. L. 101-239, set out as a note under section 162 of this title.

EFFECTIVE DATE

Section applicable to items and services furnished on or after Jan. 1, 1987, see section 9319(f) of Pub. L. 99-509, set out as an Effective Date of 1986 Amendment note under section 1395y of Title 42, The Public Health and Welfare.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 4980B, 6103 of this title; title 29 section 2614; title 42 sections 1320b-14, 1395y, 1396e.

Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Chapter 51. Distilled spirits, wines, and beer 5001
52. Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes 5701
53. Machine guns and certain other firearms² 5801
54. Greenmail 5881

AMENDMENTS

1988—Pub. L. 100-647, title V, §5061(c)(4), Nov. 10, 1988, 102 Stat. 3680, substituted "Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes" for "Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes" in item relating to chapter 52.

Pub. L. 100-647, title I, §1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted "smokeless tobacco," after "cigarettes," in item relating to chapter 52.

1987—Pub. L. 100-203, title X, §10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

SUBTITLE REFERRED TO IN OTHER SECTIONS

This subtitle is referred to in sections 6091, 6103, 6422, 6652, 6806, 7103, 7272, 7608, 7612, 7851 of this title.

CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER

Subchapter A. Gallonage and occupational taxes 5001
B. Qualification requirements for distilled spirits plants 5171
C. Operation of distilled spirits plants 5201
D. Industrial use of distilled spirits 5271
E. General provisions relating to distilled spirits 5291
F. Bonded and taxpaid wine premises 5351
G. Breweries 5401
H. Miscellaneous plants and warehouses ... 5501
I. Miscellaneous general provisions 5551
J. Penalties, seizures, and forfeitures relating to liquors 5601

PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

¹Section numbers editorially supplied.

²Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.

³Section numbers editorially supplied.