

not itemize deductions, the basic standard deduction for the estate” for “The amount of the estate’s zero bracket amount” in text.

Subsec. (d)(2)(B). Pub. L. 99-514, §1301(j)(8), substituted “section 7703” for “section 143”.

Subsec. (g)(3). Pub. L. 99-514, §1812(a)(5), amended par. (3) generally. Prior to amendment, par. (3), recovery exclusion, read as follows: “Any recovery exclusion under section 111 (relating to recovery of bad debts, prior taxes, and delinquency amounts).”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 104(b)(14) of Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 151(a) of Pub. L. 99-514, set out as a note under section 1 of this title.

Amendment by section 1301(j)(8) of Pub. L. 99-514 applicable to bonds issued after Aug. 15, 1986, except as otherwise provided, see sections 1311 to 1318 of Pub. L. 99-514, set out as an Effective Date; Transitional Rules note under section 141 of this title.

Amendment by section 1812(a)(5) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE

Subchapter applicable to bankruptcy cases commencing more than 90 days after Dec. 24, 1980, see section 7(b) of Pub. L. 96-589, set out as an Effective Date of 1980 Amendment note under section 108 of this title.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 108, 443, 1399, 6103 of this title.

§ 1399. No separate taxable entities for partnerships, corporations, etc.

Except in any case to which section 1398 applies, no separate taxable entity shall result from the commencement of a case under title 11 of the United States Code.

(Added Pub. L. 96-589, §3(a)(1), Dec. 24, 1980, 94 Stat. 3400.)

CHAPTER 2—TAX ON SELF-EMPLOYMENT INCOME

Table with 2 columns: Sec. and Description. Rows include 1401. Rate of tax., 1402. Definitions., 1403. Miscellaneous provisions.

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 162, 416, 1016, 3510, 5041, 6017, 6103, 6414, 6511, 6521, 6654, 7651, 7655, 7701, 7851 of this title; title 42 sections 401, 405, 408, 1307; title 48 sections 1421h, 1421i.

§ 1401. Rate of tax

(a) Old-age, survivors, and disability insurance

In addition to other taxes, there shall be imposed for each taxable year, on the self-employ-

ment income of every individual, a tax equal to the following percent of the amount of the self-employment income for such taxable year:

In the case of a taxable year

Table with 3 columns: Beginning after, And before, Percent. Rows include Dec 31, 1983 to Jan 1, 1988 (11.40%), Dec 31, 1983 to Jan 1, 1990 (12.12%), Dec 31, 1989 (12.40%).

(b) Hospital insurance

In addition to the tax imposed by the preceding subsection, there shall be imposed for each taxable year, on the self-employment income of every individual, a tax equal to the following percent of the amount of the self-employment income for such taxable year:

In the case of a taxable year

Table with 3 columns: Beginning after, And before, Percent. Rows include Dec 31, 1983 to Jan 1, 1985 (2.60%), Dec 31, 1984 to Jan 1, 1986 (2.70%), Dec 31, 1985 (2.90%).

(c) Relief from taxes in cases covered by certain international agreements

During any period in which there is in effect an agreement entered into pursuant to section 233 of the Social Security Act with any foreign country, the self-employment income of an individual shall be exempt from the taxes imposed by this section to the extent that such self-employment income is subject under such agreement to taxes or contributions for similar purposes under the social security system of such foreign country.

(Aug. 16, 1954, ch. 736, 68A Stat. 353; Sept. 1, 1954, ch. 1206, title II, §208(a), 68 Stat. 1093; Aug. 1, 1956, ch. 836, title II, §202(a), 70 Stat. 845; Aug. 28, 1958, Pub. L. 85-840, title IV, §401(a), 72 Stat. 1041; June 30, 1961, Pub. L. 87-64, title II, §201(a), 75 Stat. 140; July 30, 1965, Pub. L. 89-97, title I, §111(c)(4), title III, §321(a), 79 Stat. 342, 394; Jan. 2, 1968, Pub. L. 90-248, title I, §109(a)(1), (b)(1), 81 Stat. 835, 836; July 1, 1972, Pub. L. 92-336, title II, §204 (a)(1), (b)(1), 86 Stat. 420, 421; Oct. 30, 1972, Pub. L. 92-603, title I, §135(a)(1), (b)(1), 86 Stat. 1362, 1363; Dec. 31, 1973, Pub. L. 93-233, §6(b)(1), 87 Stat. 955; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1901(a)(154), 90 Stat. 1789; Dec. 20, 1977, Pub. L. 95-216, title I, §101(a)(3), (b)(3), title III, §317(b)(1), 91 Stat. 1511, 1512, 1539; Apr. 20, 1983, Pub. L. 98-21, title I, §124(a), (b), 97 Stat. 89; Nov. 5, 1990, Pub. L. 101-508, title XI, §11801(a)(36), (c)(16), 104 Stat. 1388-521, 1388-527.)

REFERENCES IN TEXT

Section 233 of the Social Security Act, referred to in subsec. (c), is classified to section 433 of Title 42, The Public Health and Welfare.

AMENDMENTS

1990—Subsecs. (c), (d). Pub. L. 101-508 redesignated subsec. (d) as (c) and struck out former subsec. (c) which provided a credit against self-employment taxes imposed by this section.

1983—Subsec. (a). Pub. L. 98-21, §124(a), amended subsec. (a) generally, substituting a table for former par. (1) to (7) which had imposed a tax on the self-employment income of every individual (1) in the case of any