

## CROSS REFERENCES

Service performed as an employee or employee representative not included in definition of employment under title II of the Social Security Act, see section 410 of Title 42, The Public Health and Welfare.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 1402, 3121, 3201, 3202, 3211, 3212, 3221, 6053, 6413, 6652 of this title; title 42 sections 410, 411; title 45 sections 351, 352.

## § 3332. Court jurisdiction

The several district courts of the United States shall have jurisdiction to entertain an application by the Attorney General on behalf of the Secretary to compel an employee or other person residing within the jurisdiction of the court or an employer subject to service of process within its jurisdiction to comply with any obligations imposed on such employee, employer, or other person under the provisions of this chapter. The jurisdiction herein specifically conferred upon such Federal courts shall not be held exclusive of any jurisdiction otherwise possessed by such courts to entertain civil actions, whether legal or equitable in nature, in aid of the enforcement of rights or obligations arising under the provisions of this chapter.

(Aug. 16, 1954, ch. 736, 68A Stat. 437; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834.)

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

## § 3333. Short title

This chapter may be cited as the “Railroad Retirement Tax Act.”

(Aug. 16, 1954, ch. 736, 68A Stat. 438.)

## CHAPTER 23—FEDERAL UNEMPLOYMENT TAX ACT

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## AMENDMENTS

1976—Pub. L. 94-566, title I, §115(c)(4), Oct. 20, 1976, 90 Stat. 2671, substituted “services performed for nonprofit organizations or governmental entities” for “certain services performed for nonprofit organizations and for State hospitals and institutions of higher education” in item 3309.

1970—Pub. L. 91-373, title I, §§104(b)(2), 131(b)(3), Aug. 10, 1970, 84 Stat. 699, 705, added items 3309 and 3310 and redesignated former item 3309 as 3311.

1960—Pub. L. 86-778, title V, §531(d)(2), Sept. 13, 1960, 74 Stat. 984, added item 3308 and redesignated former item 3308 as 3309.

## CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 3510, 6103, 6317, 6513, 6612 of this title; title 29 sections 49d, 1302; title 42 sections 1101, 1307.

## § 3301. Rate of tax

There is hereby imposed on every employer (as defined in section 3306(a)) for each calendar year an excise tax, with respect to having individuals in his employ, equal to—

(1) 6.2 percent in the case of calendar years 1988 through 1998; or

(2) 6.0 percent in the case of calendar year 1999 and each calendar year thereafter;

of the total wages (as defined in section 3306(b)) paid by him during the calendar year with respect to employment (as defined in section 3306(c)).

(Aug. 16, 1954, ch. 736, 68A Stat. 439; Sept. 13, 1960, Pub. L. 86-778, title V, §523(a), 74 Stat. 980; Mar. 24, 1961, Pub. L. 87-6, §14(a), 75 Stat. 16; May 29, 1963, Pub. L. 88-31, §2(a), 77 Stat. 51; Aug. 10, 1970, Pub. L. 91-373, title III, §301(a), 84 Stat. 713; June 30, 1972, Pub. L. 92-329, §2(a), 86 Stat. 398; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1903(a)(11), 90 Stat. 1808; Oct. 20, 1976, Pub. L. 94-566, title II, §211(b), 90 Stat. 2676; Sept. 3, 1982, Pub. L. 97-248, title II, §271(b)(1), (c)(1), 96 Stat. 554, 555; Oct. 22, 1986, Pub. L. 99-514, title XVIII, §1899A(42), 100 Stat. 2960; Dec. 22, 1987, Pub. L. 100-203, title IX, §9153(a), 101 Stat. 1330-326; Nov. 5, 1990, Pub. L. 101-508, title XI, §11333(a), 104 Stat. 1388-470; Nov. 15, 1991, Pub. L. 102-164, title IV, §402, 105 Stat. 1061; Aug. 10, 1993, Pub. L. 103-66, title XIII, §13751, 107 Stat. 664.)

## AMENDMENTS

1993—Par. (1). Pub. L. 103-66, §13751(1), substituted “1998” for “1996”.

Par. (2). Pub. L. 103-66, §13751(2), substituted “1999” for “1997”.

1991—Par. (1). Pub. L. 102-164, §402(1), substituted “1996” for “1995”.

Par. (2). Pub. L. 102-164, §402(2), substituted “1997” for “1996”.

1990—Par. (1). Pub. L. 101-508, §11333(a)(1), substituted “1988 through 1995” for “1988, 1989, and 1990”.

Par. (2). Pub. L. 101-508, §11333(a)(2), substituted “1996” for “1991”.

1987—Pars. (1), (2). Pub. L. 100-203 amended pars. (1) and (2) generally. Prior to amendment, pars. (1) and (2) read as follows:

“(1) 6.2 percent, in the case of a calendar year beginning before the first calendar year after 1976, as of January 1 of which there is not a balance of repayable advances made to the extended unemployment compensation account (established by section 905(a) of the Social Security Act); or

“(2) 6.0 percent, in the case of such first calendar year and each calendar year thereafter;”.

1986—Par. (1). Pub. L. 99-514 substituted “unemployment” for “unemployed”.

1982—Par. (1). Pub. L. 97-248, §271(c)(1)(A), substituted “6.2 percent” for “3.5 percent”.

Pub. L. 97-248, §271(b)(1), substituted “3.5 percent” for “3.4 percent”.

Par. (2). Pub. L. 97-248, §271(c)(1)(B), substituted “6.0 percent” for “3.2 percent”.

1976—Pub. L. 94-566 substituted provisions imposing an excise tax equal to 3.4 percent, in the case of a calendar year beginning before the first calendar year after 1976, as of January 1 of which there is not a balance of repayable advances made to the extended unemployment compensation account (established by section 905(a) of the Social Security Act), or 3.2 percent, in the case of such first calendar year and each calendar year thereafter, of the total wages (as defined in section 3306(b)) paid by him during the calendar year with respect to employment (as defined in section 3306(c)),