

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89-212 effective only with respect to tips received after 1965, see section 6 of Pub. L. 89-212, set out as a note under section 3201 of this title.

EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Aug. 31, 1954, effective as if enacted as a part of the Internal Revenue Code of 1986 [formerly I.R.C. 1954], see section 407 of act Aug. 31, 1954, as amended, set out as a note under section 3201 of this title.

REGULATIONS

For provisions requiring that the regulations prescribed under subsec. (e)(4) of this section prescribe procedures under which, if (with respect to any employee) the third party promptly (A) withholds the employee portion of the taxes involved, (B) deposits such portion under section 6302 of such Code, and (C) notifies the employer of the amount of the wages or compensation involved, the employer (and not the third party) shall be liable for the employer portion of the taxes involved and for meeting the requirements of section 6051 of this title (relating to receipts for employees) with respect to the wages or compensation involved, see section 3(d) of Pub. L. 97-123, set out as a note under section 3121 of this title.

EXCLUSION FROM WAGES AND COMPENSATION OF REFUNDS REQUIRED FROM EMPLOYERS TO COMPENSATE FOR DUPLICATION OF MEDICARE BENEFITS BY HEALTH CARE BENEFITS PROVIDED BY EMPLOYERS

For purposes of this chapter, the term "compensation" shall not include the amount of any refund required under section 421 of Pub. L. 100-360, 42 U.S.C. 1395b note, see section 10202 of Pub. L. 101-239, set out as a note under section 1395b of Title 42, The Public Health and Welfare.

PAYMENTS UNDER STATE TEMPORARY DISABILITY LAW TO BE TREATED AS REMUNERATION FOR SERVICE

For purposes of applying subsec. (e) of this section with respect to subsec. (e)(4) of this section, payments under a State temporary disability law to be treated as remuneration for service, see section 3(e) of Pub. L. 97-123, set out as a note under section 3121 of this title.

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.

§ 3232. 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".

§ 3233. 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

Sec.	
3301.	Rate of tax.
3302.	Credits against tax.
3303.	Conditions of additional credit allowance.
3304.	Approval of State laws.
3305.	Applicability of State law.
3306.	Definitions.
3307.	Deductions as constructive payments.
3308.	Instrumentalities of the United States.
3309.	State law coverage of services performed for nonprofit organizations or governmental entities.
3310.	Judicial review.
3311.	Short title.

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.