

Pub. L. 93-233, §5(b)(4), (d), Dec. 31, 1973, 87 Stat. 954; Pub. L. 94-455, title XIX, §1903(a)(5), Oct. 4, 1976, 90 Stat. 1807; Pub. L. 99-272, title XIII, §13205(a)(2)(A)(i), (ii), Apr. 7, 1986, 100 Stat. 315; Pub. L. 101-508, title XI, §11331(d)(2), Nov. 5, 1990, 104 Stat. 1388-468; Pub. L. 103-66, title XIII, §13207(d)(4), Aug. 10, 1993, 107 Stat. 468.)

PRIOR PROVISIONS

A prior section 3125 was renumbered section 3128 of this title.

AMENDMENTS

1993—Pub. L. 103-66 which directed the amendment of this section by substituting “contribution and benefit base limitation” for “applicable contribution base limitation” without specifying where the substitution was to be made, was executed by making the substitution in subsecs. (a) to (d) to reflect the probable intent of Congress.

1990—Pub. L. 101-508 substituted “applicable contribution base limitation” for “contribution and benefit base limitation” in subsecs. (a) to (d).

1986—Pub. L. 99-272 inserted “States” in section catchline, added subsec. (a), and redesignated former subsecs. (a) to (c) as (b) to (d), respectively.

1976—Subsec. (c). Pub. L. 94-455 substituted “Mayor of the District of Columbia or such agents as he may designate” for “Commissioners of the District of Columbia or such agents as they may designate”.

1973—Pub. L. 93-233, §5(b)(4), effective with respect to remuneration paid after 1973, substituted “\$13,200” for “\$12,600” wherever appearing.

Pub. L. 93-233, §5(d), applicable only with respect to remuneration paid after, and taxable years beginning after, 1973 (as provided in section 5(e) of Pub. L. 93-233, set out as a note under section 409 of Title 42), amended section 203(b)(4)(C) of Pub. L. 92-336 (set out as 1973 Amendment note hereunder) substituting “\$13,200” for “\$12,600”.

Pub. L. 93-66, §203(b)(4), effective with respect to remuneration paid after 1973, substituted “\$12,600” for “\$12,000” wherever appearing.

Pub. L. 93-66, §203(d), applicable only with respect to remuneration paid after, and taxable years beginning after, 1973 (as provided in section 203(e) of Pub. L. 93-66, set out as a note under section 409 of Title 42), amended section 203(b)(4)(C) of Pub. L. 92-336 (set out as 1972 Amendment note hereunder) substituting “\$12,600” for “\$12,000”.

1972—Pub. L. 92-336, §203(b)(4)(A), substituted “\$10,800” for “\$9,000” wherever appearing.

Pub. L. 92-336, §203(b)(4)(B), effective with respect to remuneration paid after 1973, substituted “\$12,000” for “\$10,800” wherever appearing.

Pub. L. 92-336, §203(b)(4)(C), effective with respect to remuneration paid after 1974, substituted “contribution and benefit base” for “\$12,000”.

1971—Pub. L. 92-5 substituted “\$9,000” for “\$7,800” wherever appearing.

1968—Pub. L. 90-248 substituted “\$7,800” for “\$6,600” wherever appearing.

1965—Subsecs. (a), (b). Pub. L. 89-97, §320(b)(4), substituted “\$6,600” for “\$4,800”.

Subsec. (c). Pub. L. 89-97, §317(c)(1), added subsec. (c) and inserted reference to District of Columbia in section catchline.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to 1994 and later calendar years, see section 13207(e) of Pub. L. 103-66, set out as a note under section 1402 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to 1991 and later calendar years, see section 11331(e) of Pub. L. 101-508, set out as a note under section 1402 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-272 applicable to services performed after Mar. 31, 1986, see section 13205(d)(1) of

Pub. L. 99-272, set out as a note under section 3121 of this title.

EFFECTIVE DATE OF 1973 AMENDMENTS

Amendment by Pub. L. 93-233 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 5(e) of Pub. L. 93-233, set out as a note under section 409 of Title 42, The Public Health and Welfare.

Amendment by Pub. L. 93-66 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 203(e) of Pub. L. 93-66, set out as a note under section 409 of Title 42.

EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-336 applicable only with respect to remuneration paid after December 1972, see section 203(c) of Pub. L. 92-336, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-5 applicable only with respect to remuneration paid after December 1971, see section 203(c) of Pub. L. 92-5, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-248 applicable only with respect to remuneration paid after December 1967, see section 108(c) of Pub. L. 90-248, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 317(c)(1), (2) of Pub. L. 89-97 applicable with respect to services performed after quarter ending September 30, 1965, and after quarter in which Secretary of the Treasury receives a certification from Commissioners of District of Columbia expressing their desire to have insurance system established by section 401 et seq. and 1395c et seq. of Title 42, The Public Health and Welfare, extended to officers and employees coming under provisions of such amendments, see section 317(g) of Pub. L. 89-97, set out as a note under section 410 of Title 42.

Amendment by section 320(b)(4) of Pub. L. 89-97 applicable with respect to remuneration paid after December 1965, see section 320(c) of Pub. L. 89-97, set out as a note under section 3121 of this title.

EFFECTIVE DATE

Section applicable only with respect to (1) service in the employ of the Government of Guam or any political subdivision thereof, or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of Guam that legislation has been enacted by the Government of Guam expressing its desire to have the insurance system established by title II of the Social Security Act (42 U.S.C. 401 et seq.) extended to the officers and employees of such Government and such political subdivisions and instrumentalities, and (2) service in the employ of the Government of American Samoa or any political subdivision thereof or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of American Samoa that the Government of American Samoa desires to have the insurance system established by title II of the Social Security Act extended to the officers and employees of such Government and such political subdivisions and instrumentalities, see section 103(v)(1) of Pub. L. 86-778, set out as an Effective Date of 1960 Amendment note under section 402 of Title 42, The Public Health and Welfare.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 6205, 6413 of this title; title 42 section 430.