

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# S. 764

To exclude service of election officials and election workers from the Social Security payroll tax.

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## IN THE SENATE OF THE UNITED STATES

APRIL 2 (legislative day, MARCH 3), 1993

Mr. WOFFORD introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To exclude service of election officials and election workers from the Social Security payroll tax.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. EXPANSION OF STATE OPTION TO EXCLUDE**  
4                       **SERVICE OF ELECTION OFFICIALS OR ELEC-**  
5                       **TION WORKERS FROM COVERAGE.**

6           (a) LIMITATION ON MANDATORY COVERAGE OF  
7       STATE ELECTION OFFICIALS AND ELECTION WORKERS  
8       WITHOUT STATE RETIREMENT SYSTEM.—

9           (1) AMENDMENT TO SOCIAL SECURITY ACT.—

10       Section 210(a)(7)(F)(iv) of the Social Security Act

1 (42 U.S.C. 410(a)(7)(F)(iv)) (as amended by section  
 2 11332(a) of the Omnibus Budget Reconciliation Act  
 3 of 1990) is amended by striking “\$100” and insert-  
 4 ing “\$500 with respect to service performed during  
 5 1994, and the exempt remuneration amount deter-  
 6 mined under section 218(c)(8)(B) with respect to  
 7 service performed thereafter”.

8 (2) AMENDMENT TO FICA.—Section 3121(b)(7)  
 9 of the Internal Revenue Code of 1986 (as amended  
 10 by section 11332(b) of the Omnibus Budget Rec-  
 11 onciliation Act of 1990) is amended by striking  
 12 “\$100” and inserting “\$500 with respect to service  
 13 performed during 1993, and the exempt remunera-  
 14 tion amount determined under section 218(c)(8)(B)  
 15 of the Social Security Act with respect to service  
 16 performed thereafter”.

17 (b) CONFORMING AMENDMENTS RELATING TO MED-  
 18 ICARE QUALIFIED GOVERNMENT EMPLOYMENT.—

19 (1) AMENDMENT TO SOCIAL SECURITY ACT.—  
 20 Section 210(p)(2)(E) of the Social Security Act (42  
 21 U.S.C. 410(p)(2)(E)) is amended by striking  
 22 “\$100” and inserting “\$500 with respect to service  
 23 performed during 1993, and the exempt remunera-  
 24 tion amount determined under section 218(c)(8)(B)  
 25 with respect to service performed thereafter”.

1           (2)       AMENDMENT       TO       FICA.—Section  
 2       3121(u)(2)(B)(ii)(V) of the Internal Revenue Code  
 3       of 1986 is amended by striking “\$100” and insert-  
 4       ing “\$500 with respect to service performed during  
 5       1993, and the exempt remuneration amount deter-  
 6       mined under section 218(c)(8)(B) of the Social Se-  
 7       curity Act with respect to service performed there-  
 8       after”.

9       (c) AUTHORITY FOR STATES TO MODIFY COVERAGE  
 10    AGREEMENTS WITH RESPECT TO ELECTION OFFICIALS  
 11    AND ELECTION WORKERS.—Section 218(c)(8) of the So-  
 12    cial Security Act (42 U.S.C. 418(c)(8)) is amended—

13           (1) by striking “on or after January 1, 1968,”  
 14       and inserting “at any time”;

15           (2) by striking “\$100” and inserting “\$500  
 16       with respect to service performed during 1993, and  
 17       the exempt remuneration amount determined under  
 18       subparagraph (B) with respect to service performed  
 19       thereafter”; and

20           (3) by striking the last sentence and inserting  
 21       the following new sentence: “Any modification of an  
 22       agreement pursuant to this paragraph shall be effec-  
 23       tive with respect to services performed in and after  
 24       the calendar year in which the modification is mailed  
 25       or delivered by other means to the Secretary.”.

1 (d) INDEXATION OF EXEMPT REMUNERATION  
2 AMOUNT.—

3 (1) IN GENERAL.—Section 218(c)(8) of the So-  
4 cial Security Act (as amended by subsection (c)) is  
5 further amended—

6 (A) by inserting “(A)” after “(8)”; and

7 (B) by adding at the end the following new  
8 subparagraphs:

9 “(B) The Secretary shall, on or before November 1  
10 of 1993 and of every year thereafter, determine and pub-  
11 lish in the Federal Register the exempt remuneration  
12 amount which shall be effective with respect to service per-  
13 formed during the following calendar year.

14 “(C) The exempt remuneration amount determined  
15 under subparagraph (B) shall be the larger of—

16 “(i) the dollar amount in effect under subpara-  
17 graph (A) with respect to service performed during  
18 the calendar year in which the determination under  
19 subparagraph (B) is made, or

20 “(ii) the product of—

21 “(I) \$500, and

22 “(II) the indexing ratio described in sub-  
23 paragraph (D).

24 “(D) For purposes of subparagraph (C)(ii)(II), the  
25 indexing ratio is the ratio of—

1           “(i) the deemed average total wages (as defined  
 2           in section 209(k)(1)) for the calendar year before  
 3           the calendar year in which the determination under  
 4           subparagraph (B) is made, to

5           “(ii) the average of the total wages (as defined  
 6           in regulations of the Secretary and computed with-  
 7           out regard to the limitations specified in section  
 8           209(a)(1)) reported to the Secretary of the Treasury  
 9           or his delegate for 1991 (as published in the Federal  
 10          Register in accordance with section 215(a)(1)(D)),  
 11          with such product, if not a multiple of \$100, being round-  
 12          ed to the next higher multiple of \$100 where such product  
 13          is a multiple of \$50 but not of \$100 and to the nearest  
 14          multiple of \$100 in any other case.”.

15           (2) CONFORMING AMENDMENT.—Section  
 16          209(k)(1) of such Act (42 U.S.C. 409(k)(1)) is  
 17          amended by inserting “218(c)(8)(D)(i),” after  
 18          “215(b)(3)(A)(ii),”.

19          (e) EFFECTIVE DATE.—The amendments made by  
 20          subsections (a), (b), and (c) shall apply with respect to  
 21          service performed on or after January 1, 1993.

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