

106TH CONGRESS
1ST SESSION

H. R. 1264

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

IN THE HOUSE OF REPRESENTATIVES

MARCH 24, 1999

Mr. HOEKSTRA (for himself, Mr. SESSIONS, Mr. CUNNINGHAM, Mr. COBURN, Mr. KOLBE, Mr. BRADY of Texas, Mrs. MYRICK, Mr. BARR of Georgia, Mrs. CHENOWETH, Mr. SCHAFFER, and Mr. SANFORD) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

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. SHORT TITLE.**

4 This Act may be cited as the “Right-To-Know Na-
5 tional Payroll Act”.

6 **SEC. 2. DISCLOSURE OF FICA AND MEDICARE TAX ON W-2**
7 **FORM.**

8 (a) IN GENERAL.—Subsection (a) of section 6051 of
9 the Internal Revenue Code of 1986 (relating to require-
10 ment of receipts for employees) is amended by striking

1 “and” at the end of paragraph (10), by striking the period
2 at the end of paragraph (11) and inserting a comma, and
3 by inserting after paragraph (11) the following new para-
4 graphs:

5 “(12) the total amount of tax with respect to
6 the employee imposed on such person under—

7 “(A) section 3111(a),

8 “(B) section 3111(b),

9 “(C) so much of the tax imposed under
10 section 3221(a) as relates to section 3111(a),
11 and

12 “(D) so much of the tax imposed under
13 section 3221(a) as relates to section 3111(b),
14 and

15 “(13) the total amount of tax with respect to
16 the employee for old-age, survivors, and disability in-
17 surance and for hospital insurance, which is the sum
18 of—

19 “(A) each of the amounts shown under
20 subparagraphs (A) through (D) of paragraph
21 (12), plus

22 “(B) the amount shown under paragraph
23 (6).”

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply with respect to remuneration
3 paid after December 31, 2000.

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