

106TH CONGRESS
2D SESSION

S. 2074

To amend title II of the Social Security Act to eliminate the social security earnings test for individuals who have attained retirement age.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 22, 2000

Mr. ASHCROFT (for himself, Mr. ABRAHAM, Mr. INHOFE, Mr. DEWINE, Mr. GRASSLEY, Ms. LANDRIEU, and Mr. ROBERTS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend title II of the Social Security Act to eliminate the social security earnings test for individuals who have attained retirement age.

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 “Social Security Earn-
5 ings Test Elimination Act of 2000”.

1 **SEC. 2. ELIMINATION OF EARNINGS TEST FOR INDIVID-**
2 **UALS WHO HAVE ATTAINED RETIREMENT**
3 **AGE.**

4 (a) IN GENERAL.—Section 203 of the Social Security
5 Act (42 U.S.C. 403) is amended—

6 (1) in subsection (c)(1), by striking “the age of
7 seventy” and inserting “retirement age (as defined
8 in section 216(l))”;

9 (2) in paragraphs (1)(A) and (2) of subsection
10 (d), by striking “the age of seventy” each place it
11 appears and inserting “retirement age (as defined in
12 section 216(l))”;

13 (3) in subsection (f)(1)(B), by striking “was
14 age seventy or over” and inserting “was at or above
15 retirement age (as defined in section 216(l))”;

16 (4) in subsection (f)(3)—

17 (A) by striking “33 $\frac{1}{3}$ percent” and all
18 that follows through “any other individual,”
19 and inserting “50 percent of such individual’s
20 earnings for such year in excess of the product
21 of the exempt amount as determined under
22 paragraph (8),”; and

23 (B) by striking “age 70” and inserting
24 “retirement age (as defined in section 216(l))”;

1 (5) in subsection (h)(1)(A), by striking “age
2 70” each place it appears and inserting “retirement
3 age (as defined in section 216(l))”; and

4 (6) in subsection (j)—

5 (A) in the heading, by striking “Age Sev-
6 enty” and inserting “Retirement Age”; and

7 (B) by striking “seventy years of age” and
8 inserting “having attained retirement age (as
9 defined in section 216(l))”.

10 (b) CONFORMING AMENDMENTS ELIMINATING THE
11 SPECIAL EXEMPT AMOUNT FOR INDIVIDUALS WHO HAVE
12 ATTAINED RETIREMENT AGE.—

13 (1) UNIFORM EXEMPT AMOUNT.—Section
14 203(f)(8)(A) of the Social Security Act (42 U.S.C.
15 403(f)(8)(A)) is amended by striking “the new ex-
16 empt amounts (separately stated for individuals de-
17 scribed in subparagraph (D) and for other individ-
18 uals) which are to be applicable” and inserting “a
19 new exempt amount which shall be applicable”.

20 (2) CONFORMING AMENDMENTS.—Section
21 203(f)(8)(B) of the Social Security Act (42 U.S.C.
22 403(f)(8)(B)) is amended—

23 (A) in the matter preceding clause (i), by
24 striking “Except” and all that follows through
25 “whichever” and inserting “The exempt amount

1 which is applicable for each month of a par-
2 ticular taxable year shall be whichever”;

3 (B) in clauses (i) and (ii), by striking “cor-
4 responding” each place it appears; and

5 (C) in the last sentence, by striking “an
6 exempt amount” and inserting “the exempt
7 amount”.

8 (3) REPEAL OF BASIS FOR COMPUTATION OF
9 SPECIAL EXEMPT AMOUNT.—Section 203(f)(8)(D) of
10 the Social Security Act (42 U.S.C. (f)(8)(D)) is re-
11 pealed.

12 (c) ADDITIONAL CONFORMING AMENDMENTS.—

13 (1) ELIMINATION OF REDUNDANT REFERENCES
14 TO RETIREMENT AGE.—Section 203 of the Social
15 Security Act (42 U.S.C. 403) is amended—

16 (A) in subsection (c), in the last sentence,
17 by striking “nor shall any deduction” and all
18 that follows and inserting “nor shall any deduc-
19 tion be made under this subsection from any
20 widow’s or widower’s insurance benefit if the
21 widow, surviving divorced wife, widower, or sur-
22 viving divorced husband involved became enti-
23 tled to such benefit prior to attaining age 60.”;
24 and

1 (B) in subsection (f)(1), by striking clause
2 (D) and inserting the following: “(D) for which
3 such individual is entitled to widow’s or wid-
4 ower’s insurance benefits if such individual be-
5 came so entitled prior to attaining age 60,”.

6 (2) CONFORMING AMENDMENT TO PROVISIONS
7 FOR DETERMINING AMOUNT OF INCREASE ON AC-
8 COUNT OF DELAYED RETIREMENT.—Section
9 202(w)(2)(B)(ii) of the Social Security Act (42
10 U.S.C. 402(w)(2)(B)(ii)) is amended—

11 (A) by striking “either”; and

12 (B) by striking “or suffered deductions
13 under section 203(b) or 203(c) in amounts
14 equal to the amount of such benefit”.

15 (3) PROVISIONS RELATING TO EARNINGS
16 TAKEN INTO ACCOUNT IN DETERMINING SUBSTAN-
17 TIAL GAINFUL ACTIVITY OF BLIND INDIVIDUALS.—
18 The second sentence of section 223(d)(4)(A) of the
19 Social Security Act (42 U.S.C. 423(d)(4)(A)) is
20 amended by striking “if section 102 of the Senior
21 Citizens’ Right to Work Act of 1996 had not been
22 enacted” and inserting the following: “if the amend-
23 ments to section 203 made by section 102 of the
24 Senior Citizens’ Right to Work Act of 1996 and by

1 the Social Security Earnings Test Elimination Act
2 of 2000 had not been enacted”.

3 (d) EFFECTIVE DATE.—The amendments and re-
4 peals made by this section shall apply with respect to tax-
5 able years ending after December 31, 2000.

○