

(or from the estates of transferors) whose expatriation date is on or after such date of enactment.”

Subtitle C—Employment Taxes

Chapter		Sec. ¹
21.	Federal insurance contributions act	3101
22.	Railroad retirement tax act	3201
23.	Federal unemployment tax act	3301
23A.	Railroad Unemployment Repayment Tax	3321
24.	Collection of income tax at source on wages	3401
25.	General provisions relating to employment taxes	3501

AMENDMENTS

1983—Pub. L. 98-76, title II, §231(c), Aug. 12, 1983, 97 Stat. 429, added item for chapter 23A.

Pub. L. 98-67 repealed amendments made by Pub. L. 97-248. See 1982 Amendment note below.

1982—Pub. L. 97-248, title III, §§307(b)(1), (6), 308(a), Sept. 3, 1982, 96 Stat. 590, 591, provided that, applicable to payments of interest, dividends, and patronage dividends paid or credited after June 30, 1983, the heading of subtitle C is amended to read “Employment Taxes and Collection of Income Tax at Source”, the caption of chapter 24 is amended by striking out “On Wages”, and the caption of chapter 25 is amended by inserting “And Collection Of Income Taxes At Source” after “Employment Taxes”. Section 102(a), (b) of Pub. L. 98-67, title I, Aug. 5, 1983, 97 Stat. 369, repealed subtitle A (§§301-308) of title III of Pub. L. 97-248 as of the close of June 30, 1983, and provided that the Internal Revenue Code of 1954 [now 1986] [this title] shall be applied and administered (subject to certain exceptions) as if such subtitle A (and the amendments made by such subtitle A) had not been enacted.

CHAPTER 21—FEDERAL INSURANCE CONTRIBUTIONS ACT

Subchapter		Sec. ¹
A.	Tax on employees	3101
B.	Tax on employers	3111
C.	General provisions	3121

Subchapter A—Tax on Employees

Sec.	
3101.	Rate of tax.
3102.	Deduction of tax from wages.

§ 3101. Rate of tax

(a) Old-age, survivors, and disability insurance

In addition to other taxes, there is hereby imposed on the income of every individual a tax equal to the following percentages of the wages (as defined in section 3121(a)) received by him with respect to employment (as defined in section 3121(b))—

In cases of wages received during:	The rate shall be:
1984, 1985, 1986, or 1987	5.7 percent
1988 or 1989	6.06 percent
1990 or thereafter	6.2 percent.

(b) Hospital insurance

(1) In general

In addition to the tax imposed by the preceding subsection, there is hereby imposed on the income of every individual a tax equal to 1.45 percent of the wages (as defined in section

3121(a)) received by him with respect to employment (as defined in section 3121(b)).

(2) Additional tax

In addition to the tax imposed by paragraph (1) and the preceding subsection, there is hereby imposed on every taxpayer (other than a corporation, estate, or trust) a tax equal to 0.9 percent of wages which are received with respect to employment (as defined in section 3121(b)) during any taxable year beginning after December 31, 2012, and which are in excess of—

(A) in the case of a joint return, \$250,000,

(B) in the case of a married taxpayer (as defined in section 7703) filing a separate return, ½ of the dollar amount determined under subparagraph (A), and

(C) in any other case, \$200,000.

(c) Relief from taxes in cases covered by certain international agreements

During any period in which there is in effect an agreement entered into pursuant to section 233 of the Social Security Act with any foreign country, wages received by or paid to an individual shall be exempt from the taxes imposed by this section to the extent that such wages are subject under such agreement exclusively to the laws applicable to the social security system of such foreign country.

(Aug. 16, 1954, ch. 736, 68A Stat. 415; Sept. 1, 1954, ch. 1206, title II, §208(b), 68 Stat. 1094; Aug. 1, 1956, ch. 836, title II, §202(b), 70 Stat. 845; Pub. L. 85-840, title IV, §401(b), Aug. 28, 1958, 72 Stat. 1041; Pub. L. 87-64, title II, §201(b), June 30, 1961, 75 Stat. 141; Pub. L. 89-97, title I, §111(c)(5), title III, §321(b), July 30, 1965, 79 Stat. 342, 395; Pub. L. 90-248, title I, §109(a)(2), (b)(2), Jan. 2, 1968, 81 Stat. 836; Pub. L. 92-5, title II, §204(a)(1), Mar. 17, 1971, 85 Stat. 11; Pub. L. 92-336, §204(a)(2), (b)(2), July 1, 1972, 86 Stat. 421, 422; Pub. L. 92-603, §135(a)(2), (b)(2), Oct. 30, 1972, 86 Stat. 1362, 1363; Pub. L. 93-233, §6(a)(1), (b)(2), Dec. 31, 1973, 87 Stat. 954, 955; Pub. L. 94-455, title XIX, §1903(a)(1), Oct. 4, 1976, 90 Stat. 1806; Pub. L. 95-216, title I, §101(a)(1), (b)(1), title III, §317(b)(2), Dec. 20, 1977, 91 Stat. 1510, 1511, 1540; Pub. L. 98-21, title I, §123(a)(1), Apr. 20, 1983, 97 Stat. 87; Pub. L. 108-203, title IV, §415, Mar. 2, 2004, 118 Stat. 530; Pub. L. 111-148, title IX, §9015(a)(1), title X, §10906(a), Mar. 23, 2010, 124 Stat. 870, 1020; Pub. L. 111-152, title I, §1402(b)(1)(A), Mar. 30, 2010, 124 Stat. 1063.)

REFERENCES IN TEXT

Section 233 of the Social Security Act, referred to in subsec. (c), is classified to section 433 of Title 42, The Public Health and Welfare.

AMENDMENTS

2010—Subsec. (b). Pub. L. 111-148, §9015(a)(1), designated existing text as par. (1), inserted heading, substituted “1.45 percent of the” for “the following percentages of the” and “(as defined in section 3121(b)).” for “(as defined in section 3121(b))—”, struck out former pars. (1) to (6), which related to rates in calendar years 1974 to 1985 and after Dec. 31, 1985, and added par. (2).

Subsec. (b)(2). Pub. L. 111-152, §1402(b)(1)(A), added subpar. (B) and redesignated former subpar. (B) as (C).

Pub. L. 111-148, §10906(a), substituted “0.9 percent” for “0.5 percent” in introductory provisions.

¹ Section numbers editorially supplied.

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