Retirement Account and of the National Railroad Retirement Investment Trust (and for years before 2002, the Social Security Equivalent Benefits Account) as of the close of such fiscal year by the total benefits and administrative expenses paid from the Railroad Retirement Account and the National Railroad Retirement Investment Trust during such fiscal year.

(d) Notice

No later than December 1 of each calendar year, the Secretary shall publish a notice in the Federal Register of the rates of tax determined under this section which are applicable for the following calendar year.

(Added Pub. L. 107–90, title II, § 204(d), Dec. 21, 2001, 115 Stat. 892.)

CHAPTER 23—FEDERAL UNEMPLOYMENT TAX ACT

§ 3301. Rate of tax

There is hereby imposed on every employer (as defined in section 3306(a)) for each calendar year an excise tax, with respect to having individuals in his employ, equal to—

(1) 6.2 percent in the case of calendar years 1988 through 2010 and the first 6 months of calendar year 2011; or

(2) 6.0 percent in the case of the remainder of calendar year 2011 and each calendar year thereafter;

of the total wages (as defined in section 3306(b)) paid by him during the calendar year (or portion of the calendar year) with respect to employment (as defined in section 3306(c)).

(Aug. 16, 1954, ch. 736, 68A Stat. 439; Pub. L. 86–778, title V, § 523(a), Sept. 13, 1960, 74 Stat. 980; Pub. L. 87–6, § 14(a), Mar. 24, 1961, 75 Stat. 16; Pub. L. 88–31, § 2(a), May 29, 1963, 77 Stat. 51; Pub. L. 91–373, title III, § 301(a), Aug. 10, 1970, 84 Stat. 713; Pub. L. 92–329, § 2(a), June 30, 1972, 86 Stat. 398; Pub. L. 94–455, title XIX, § 1903(a)(11), Oct. 4, 1976, 90 Stat. 1808; Pub. L. 94–566, title II, § 211(b), Oct. 20, 1976, 90 Stat. 2676; Pub. L. 97–248, title II, § 271(b)(1), (c)(1), Sept. 3, 1982, 96 Stat. 554, 555; Pub. L. 99–514, title XVIII, § 1899A(42), Oct. 22, 1986, 100 Stat. 2960; Pub. L. 100–203, title IX, § 9153(a), Dec. 22, 1987, 101 Stat. 1330–326; Pub. L. 101–508, title XI, § 11333(a), Nov. 5, 1990, 104 Stat. 1388–470; Pub. L. 102–164, title IV, § 402, Nov. 15, 1991, 105 Stat. 1061; Pub. L. 103–66, title XIII, § 13751, Aug. 10, 1993, 107 Stat. 664; Pub. L. 105–34, title X, § 1035, Aug. 5, 1997, 111 Stat. 937; Pub. L. 110–140, title XV, § 1501(a), Dec. 19, 2007, 121 Stat. 1800; Pub. L. 110–343, div. B, title IV, § 404(a), Oct. 3, 2008, 122 Stat. 3860; Pub. L. 111–92, § 10(a), Nov. 6, 2009, 123 Stat. 2988.)