

13, 1966, 80 Stat. 765. Such repeal not deemed to affect amendments to this section contained in such provisions, and continuation in full force and effect until modified by appropriate authority of all determinations, authorization, regulations, orders, contracts, agreements, and other actions issued, undertaken, or entered into under authority of the repealed provisions, see section 5(b) of Pub. L. 89-572, set out as a note under section 2515 of Title 22, Foreign Relations and Intercourse.

§ 3123. Deductions as constructive payments

Whenever under this chapter or any act of Congress, or under the law of any State, an employer is required or permitted to deduct any amount from the remuneration of an employee and to pay the amount deducted to the United States, a State, or any political subdivision thereof, then for purposes of this chapter the amount so deducted shall be considered to have been paid to the employee at the time of such deduction.

(Aug. 16, 1954, ch. 736, 68A Stat. 429.)

§ 3124. Estimate of revenue reduction

The Secretary at intervals of not longer than 3 years shall estimate the reduction in the amount of taxes collected under this chapter by reason of the operation of section 3121(b)(9) and shall include such estimate in his annual report.

(Aug. 16, 1954, ch. 736, 68A Stat. 429; Sept. 1, 1954, ch. 1206, title II, §205(b), 68 Stat. 1091; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1954—Act Sept. 1, 1954, substituted “section 3121(b)(9)” for “section 3121(b)(10)”.

§ 3125. Returns in the case of governmental employees in States, Guam, American Samoa, and the District of Columbia

(a) States

Except as otherwise provided in this section, in the case of the taxes imposed by sections 3101(b) and 3111(b) with respect to service performed in the employ of a State or any political subdivision thereof (or any instrumentality of any one or more of the foregoing which is wholly owned thereby), the return and payment of such taxes may be made by the head of the agency or instrumentality having the control of such service, or by such agents as such head may designate. The person making such return may, for convenience of administration, make payments of the tax imposed under section 3111 with respect to the service of such individuals without regard to the contribution and benefit base limitation in section 3121(a)(1).

(b) Guam

The return and payment of the taxes imposed by this chapter on the income of individuals who are officers or employees of the Government of Guam or any political subdivision thereof or of any instrumentality of any one or more of the foregoing which is wholly owned thereby, and those imposed on such Government or political subdivision or instrumentality with respect to

having such individuals in its employ, may be made by the Governor of Guam or by such agents as he may designate. The person making such return may, for convenience of administration, make payments of the tax imposed under section 3111 with respect to the service of such individuals without regard to the contribution and benefit base limitation in section 3121(a)(1).

(c) American Samoa

The return and payment of the taxes imposed by this chapter on the income of individuals who are officers or employees of the Government of American Samoa or any political subdivision thereof or of any instrumentality of any one or more of the foregoing which is wholly owned thereby, and those imposed on such Government or political subdivision or instrumentality with respect to having such individuals in its employ, may be made by the Governor of American Samoa or by such agents as he may designate. The person making such return may, for convenience of administration, make payments of the tax imposed under section 3111 with respect to the service of such individuals without regard to the contribution and benefit base limitation in section 3121(a)(1).

(d) District of Columbia

In the case of the taxes imposed by this chapter with respect to service performed in the employ of the District of Columbia or in the employ of any instrumentality which is wholly owned thereby, the return and payment of the taxes may be made by the Mayor of the District of Columbia or such agents as he may designate. The person making such return may, for convenience of administration, make payments of the tax imposed by section 3111 with respect to such service without regard to the contribution and benefit base limitation in section 3121(a)(1).

(Added Pub. L. 86-778, title I, §103(q)(1), Sept. 13, 1960, 74 Stat. 939; amended Pub. L. 89-97, title III, §§317(c)(1), (2), 320(b)(4), July 30, 1965, 79 Stat. 389, 393; Pub. L. 90-248, title I, §108(b)(4), Jan. 2, 1968, 81 Stat. 835; Pub. L. 92-5, title II, §203(b)(4), Mar. 17, 1971, 85 Stat. 11; Pub. L. 92-336, title II, §203(b)(4), July 1, 1972, 86 Stat. 419; Pub. L. 93-66, title II, §203(b)(4), (d), July 9, 1973, 87 Stat. 153; Pub. L. 93-233, §5(b)(4), (d), Dec. 31, 1973, 87 Stat. 954; Pub. L. 94-455, title XIX, §1903(a)(5), Oct. 4, 1976, 90 Stat. 1807; Pub. L. 99-272, title XIII, §13205(a)(2)(A)(i), (ii), Apr. 7, 1986, 100 Stat. 315; Pub. L. 101-508, title XI, §11331(d)(2), Nov. 5, 1990, 104 Stat. 1388-468; Pub. L. 103-66, title XIII, §13207(d)(4), Aug. 10, 1993, 107 Stat. 468.)

PRIOR PROVISIONS

A prior section 3125 was renumbered section 3128 of this title.

AMENDMENTS

1993—Pub. L. 103-66 which directed the amendment of this section by substituting “contribution and benefit base limitation” for “applicable contribution base limitation” without specifying where the substitution was to be made, was executed by making the substitution in subsecs. (a) to (d) to reflect the probable intent of Congress.

1990—Pub. L. 101-508 substituted “applicable contribution base limitation” for “contribution and benefit base limitation” in subsecs. (a) to (d).

1986—Pub. L. 99-272 inserted “States” in section catchline, added subsec. (a), and redesignated former subsecs. (a) to (c) as (b) to (d), respectively.

1976—Subsec. (c). Pub. L. 94-455 substituted “Mayor of the District of Columbia or such agents as he may designate” for “Commissioners of the District of Columbia or such agents as they may designate”.

1973—Pub. L. 93-233, §5(b)(4), effective with respect to remuneration paid after 1973, substituted “\$13,200” for “\$12,600” wherever appearing.

Pub. L. 93-233, §5(d), applicable only with respect to remuneration paid after, and taxable years beginning after, 1973 (as provided in section 5(e) of Pub. L. 93-233, set out as a note under section 409 of Title 42), amended section 203(b)(4)(C) of Pub. L. 92-336 (set out as 1973 Amendment note hereunder) substituting “\$13,200” for “\$12,600”.

Pub. L. 93-66, §203(b)(4), effective with respect to remuneration paid after 1973, substituted “\$12,600” for “\$12,000” wherever appearing.

Pub. L. 93-66, §203(d), applicable only with respect to remuneration paid after, and taxable years beginning after, 1973 (as provided in section 203(e) of Pub. L. 93-66, set out as a note under section 409 of Title 42), amended section 203(b)(4)(C) of Pub. L. 92-336 (set out as 1972 Amendment note hereunder) substituting “\$12,600” for “\$12,000”.

1972—Pub. L. 92-336, §203(b)(4)(A), substituted “\$10,800” for “\$9,000” wherever appearing.

Pub. L. 92-336, §203(b)(4)(B), effective with respect to remuneration paid after 1973, substituted “\$12,000” for “\$10,800” wherever appearing.

Pub. L. 92-336, §203(b)(4)(C), effective with respect to remuneration paid after 1974, substituted “contribution and benefit base” for “\$12,000”.

1971—Pub. L. 92-5 substituted “\$9,000” for “\$7,800” wherever appearing.

1968—Pub. L. 90-248 substituted “\$7,800” for “\$6,600” wherever appearing.

1965—Subsecs. (a), (b). Pub. L. 89-97, §320(b)(4), substituted “\$6,600” for “\$4,800”.

Subsec. (c). Pub. L. 89-97, §317(c)(1), added subsec. (c) and inserted reference to District of Columbia in section catchline.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable to 1994 and later calendar years, see section 13207(e) of Pub. L. 103-66, set out as a note under section 1402 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 applicable to 1991 and later calendar years, see section 11331(e) of Pub. L. 101-508, set out as a note under section 1402 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-272 applicable to services performed after Mar. 31, 1986, see section 13205(d)(1) of Pub. L. 99-272, set out as a note under section 3121 of this title.

EFFECTIVE DATE OF 1973 AMENDMENTS

Amendment by Pub. L. 93-233 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 5(e) of Pub. L. 93-233, set out as a note under section 409 of Title 42, The Public Health and Welfare.

Amendment by Pub. L. 93-66 applicable only with respect to remuneration paid after, and taxable years beginning after, 1973, see section 203(e) of Pub. L. 93-66, set out as a note under section 409 of Title 42.

EFFECTIVE DATE OF 1972 AMENDMENT

Amendment by Pub. L. 92-336 applicable only with respect to remuneration paid after December 1972, see section 203(c) of Pub. L. 92-336, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-5 applicable only with respect to remuneration paid after December 1971, see

section 203(c) of Pub. L. 92-5, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1968 AMENDMENT

Amendment by Pub. L. 90-248 applicable only with respect to remuneration paid after December 1967, see section 108(c) of Pub. L. 90-248, set out as a note under section 409 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 317(c)(1), (2) of Pub. L. 89-97 applicable with respect to services performed after quarter ending September 30, 1965, and after quarter in which Secretary of the Treasury receives a certification from Commissioners of District of Columbia expressing their desire to have insurance system established by section 401 et seq. and 1395c et seq. of Title 42, The Public Health and Welfare, extended to officers and employees coming under provisions of such amendments, see section 317(g) of Pub. L. 89-97, set out as a note under section 410 of Title 42.

Amendment by section 320(b)(4) of Pub. L. 89-97 applicable with respect to remuneration paid after December 1965, see section 320(c) of Pub. L. 89-97, set out as a note under section 3121 of this title.

EFFECTIVE DATE

Section applicable only with respect to (1) service in the employ of the Government of Guam or any political subdivision thereof, or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of Guam that legislation has been enacted by the Government of Guam expressing its desire to have the insurance system established by title II of the Social Security Act (42 U.S.C. 401 et seq.) extended to the officers and employees of such Government and such political subdivisions and instrumentalities, and (2) service in the employ of the Government of American Samoa or any political subdivision thereof or any instrumentality of any one or more of the foregoing wholly owned thereby, which is performed after 1960 and after the calendar quarter in which the Secretary of the Treasury receives a certification by the Governor of American Samoa that the Government of American Samoa desires to have the insurance system established by title II of the Social Security Act extended to the officers and employees of such Government and such political subdivisions and instrumentalities, see section 103(v)(1) of Pub. L. 86-778, set out as an Effective Date of 1960 Amendment note under section 402 of Title 42, The Public Health and Welfare.

§ 3126. Return and payment by governmental employer

If the employer is a State or political subdivision thereof, or an agency or instrumentality of any one or more of the foregoing, the return of the amount deducted and withheld upon any wages under section 3101 and the amount of the tax imposed by section 3111 may be made by any officer or employee of such State or political subdivision or such agency or instrumentality, as the case may be, having control of the payment of such wages, or appropriately designated for that purpose.

(Added Pub. L. 99-509, title IX, §9002(a)(1), Oct. 21, 1986, 100 Stat. 1970.)

PRIOR PROVISIONS

A prior section 3126 was renumbered section 3128 of this title.

EFFECTIVE DATE

Section, except as otherwise provided, effective with respect to payments due with respect to wages paid