full force and effect notwithstanding the enactment of the Internal Revenue Code.

## (June 20, 1939, ch. 227, §22, 53 Stat. 848.)

### References in Text

The Railroad Unemployment Insurance Act, referred to in text, is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to this chapter. For complete classification of this Act to the Code, see section 367 of this title and Tables.

The Internal Revenue Code, referred to in text, probably means the Internal Revenue Code of 1939, which was generally repealed by section 7851 of the Internal Revenue Code of 1954, Title 26. The Internal Revenue Code of 1954 was redesignated the Internal Revenue Code of 1986 by Pub. L. 99–514, §2, Oct. 22, 1986, 100 Stat. 2095. For table of comparisons of the 1939 Code to the 1986 Code, see Table I preceding section 1 of Title 26, Internal Revenue Code. See also section 7852(b) of Title 26 for provision that references in any other law to a provision of the 1939 Code, unless expressly incompatible with the intent thereof, shall be deemed a reference to the corresponding provision of the 1986 Code.

#### CODIFICATION

Section was not enacted as a part of the Railroad Unemployment Insurance Act which comprises this chapter.

### §367. Short title

This chapter may be cited as the "Railroad Unemployment Insurance Act".

(June 25, 1938, ch. 680, §17, 52 Stat. 1113.)

#### References in Text

This chapter, referred to in text, was in the original "this Act", meaning act June 25, 1938, ch. 680, 52 Stat. 1094, which enacted this chapter and amended sections 503 and 1104 and former section 1107 of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Tables.

## CODIFICATION

Another section 17 of Act June 25, 1938, was classified to section 368 of this title prior to repeal by Pub. L. 104–251,  $\S5(c)$ , Oct. 9, 1996, 110 Stat. 3165.

#### SHORT TITLE OF 1996 AMENDMENT

Pub. L. 104–251, §1, Oct. 9, 1996, 110 Stat. 3161, provided that: "This Act [amending section 352 of this title, repealing section 368 of this title, and enacting provisions set out as a note under section 352 of this title] may be cited as the 'Railroad Unemployment Insurance Amendments Act of 1996'."

### SHORT TITLE OF 1988 AMENDMENT

Pub. L. 100-647, title VII, §7001, Nov. 10, 1988, 102 Stat. 3757, provided that: "This title [enacting section 369 of this title, amending sections 231, 231a, 231e, 351 to 355, 358, 360, 361, and 362 of this title and sections 3321, 3322, 6157, 6201, 6317, 6513, and 6601 of Title 26, Internal Revenue Code, omitting section 3323 of Title 26, enacting provisions set out as notes under sections 231, 231a, 351 to 353, 355, and 358 of this title and section 3321 of Title 26, and amending provisions set out as notes under section 231n of this title] may be cited as the 'Railroad Unemployment Insurance and Retirement Improvement Act of 1988'."

## §368. Repealed. Pub. L. 104–251, §5(c), Oct. 9, 1996, 110 Stat. 3165

Section, act June 25, 1938, ch. 680, §17, as added Mar. 24, 1983, Pub. L. 98-8, title I, §102(a), 97 Stat. 32; amended Nov. 30, 1983, Pub. L. 98-181, title II, §2005(a), 97 Stat. 1298, related to payment of supplemental employment benefits.

Another section 17 of act June 25, 1938, is classified to section 367 of this title.

### §369. Annual report

On or before July 1 of 1989, and of each calendar year thereafter, the Railroad Retirement Board shall submit to the Congress a report on the financial status of the railroad unemployment insurance system under various economic and employment assumptions. Such report shall include any recommendation for financing changes which might be advisable, including any adjustment the Railroad Retirement Board recommends regarding the rates of employer contributions.

(Pub. L. 100-647, title VII, §7105, Nov. 10, 1988, 102 Stat. 3772.)

### CODIFICATION

Section was enacted as part of the Railroad Unemployment Insurance and Retirement Improvement Act of 1988 and also as part of the Technical and Miscellaneous Revenue Act of 1988, and not as part of the Railroad Unemployment Insurance Act which comprises this chapter.

# CHAPTER 12—TEMPORARY RAILROAD UNEMPLOYMENT INSURANCE PROGRAM

Sec.

- 401. Payment of compensation; eligibility; duration; maximum aggregate amount payable; duplication of benefits; application of railroad unemployment insurance provisions.
- 402. Exchange of information between Secretary of Labor and Railroad Retirement Board.
- 403. Appropriation to railroad unemployment insurance account; transfer and repayment of funds; interest.
- 404. Temporary increase in employers' contribution rate.

# §401. Payment of compensation; eligibility; duration; maximum aggregate amount payable; duplication of benefits; application of railroad unemployment insurance provisions

An employee as defined in the Railroad Unemployment Insurance Act [45 U.S.C. 351 et seq.] who has, after June 30, 1960, and before April 1, 1962, exhausted (within the meaning prescribed by the Railroad Retirement Board by regulation) his right to unemployment benefits under the Railroad Unemployment Insurance Act, shall be paid unemployment benefits in accordance otherwise with the provisions of such Act for days of unemployment, not exceeding sixtyfive, and not exceeding in the aggregate, an amount equal to 50 per centum of the total amount of unemployment benefits which were payable to him in the benefit year in which he last exhausted his rights before making his first claim under this chapter, which occur in registration periods, as defined in the Railroad Unemployment Insurance Act, beginning on or after the fifteenth day after the date of enactment of the Temporary Extended Unemployment Compensation Act of 1961 [March 24, 1961], and before April 1, 1962, and which would not be days with respect to which he would be held entitled otherwise to receive unemployment benefits under the Railroad Unemployment Insurance Act: Provided, That an employee entitled under this section to benefits for a day before

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April 1, 1962, may receive such benefits for days in registration periods which begin before July 1, 1962: Provided further, That payment of benefits otherwise provided for in this chapter shall not be made with respect to any individual for any day of unemployment to the extent that such payment, when added to the sum of the benefits under the Railroad Unemployment Insurance Act and under this chapter paid such individual with respect to prior days in the benefit year, would exceed one hundred and ninety-five times such individual's daily benefit rate for such benefit year. An employee who has filed, and established, a first claim for benefits under the provisions of the Temporary Extended Unemployment Compensation Act of 1961, may not thereafter establish a claim under this section, and an employee who has registered for, and established, a claim under this section may not thereafter establish a claim under the provisions of the Temporary Extended Unemployment Compensation Act of 1961. Except to the extent inconsistent with this section, the provisions of the Railroad Unemployment Insurance Act shall be applicable in the administration of this section.

## (Pub. L. 87-7, §2, Mar. 24, 1961, 75 Stat. 16.)

## References in Text

The Railroad Unemployment Insurance Act, referred to in text, is act June 25, 1938, ch. 680, 52 Stat. 1094, as amended, which is classified principally to chapter 11 (§351 et seq.) of this title. For complete classification of this Act to the Code, see section 367 of this title and Tables.

The Temporary Extended Unemployment Compensation Act of 1961, referred to in text, is Pub. L. 87-6, Mar. 24, 1961, 75 Stat. 8, which enacted sections 1105 and 1400/ to 1400v of Title 42. The Public Health and Welfare, amended sections 3301 and 3302 of Title 26, Internal Revenue Code, and enacted provisions set out as notes under sections 1101 and 1400/ of Title 42. For complete classification of this Act to the Code, see Tables.

#### SHORT TITLE

Pub. L. 87-7, §1, Mar. 24, 1961, 75 Stat. 16, provided: "That this Act [enacting this chapter] may be cited as the 'Temporary Extended Railroad Unemployment Insurance Benefits Act of 1961'."

## §402. Exchange of information between Secretary of Labor and Railroad Retirement Board

The Secretary of Labor, upon request, shall furnish the Railroad Retirement Board information deemed necessary by such Board for the administration of section 401 of this title, and such Board, upon request, shall furnish the Secretary of Labor information deemed necessary by the Secretary for the administration of the Temporary Extended Unemployment Compensation Act of 1961.

## (Pub. L. 87-7, §3, Mar. 24, 1961, 75 Stat. 17.)

### References in Text

The Temporary Extended Unemployment Compensation Act of 1961, referred to in text, is Pub. L. 87-6, Mar. 24, 1961, 75 Stat. 8, which enacted sections 1105 and 1400/ to 1400v of Title 42, The Public Health and Welfare, amended sections 3301 and 3302 of Title 26, Internal Revenue Code, and enacted provisions set out as notes under sections 1101 and 1400/ of Title 42. For complete classification of this Act to the Code, see Tables.

## §403. Appropriation to railroad unemployment insurance account; transfer and repayment of funds; interest

There are authorized to be appropriated to the railroad unemployment insurance account, without fiscal year limitation, such amounts as may be necessary to carry out the provisions of this chapter. The amounts so appropriated shall be transferred from time to time to the railroad unemployment insurance account on the basis of estimates by the Secretary of the Treasury after consultation with the Railroad Retirement Board of the amounts required from time to time to carry out the provisions of this chapter. Amounts so transferred shall be repayable advances without interest.

(Pub. L. 87-7, §4, Mar. 24, 1961, 75 Stat. 17; Pub. L. 88-133, title III, §303(c), Oct. 5, 1963, 77 Stat. 222.)

#### AMENDMENTS

1963—Pub. L. 88–133 repealed provision for repayment of advances by transfers from account to general fund of Treasury when funds of account derived from increase in employers' contribution rate are adequate for such purpose, which is now covered by section 303(b) of Pub. L. 88–133, set out as a note below.

## Effective Date of 1963 Amendment

Pub. L. 88-133, title III, §303(c), Oct. 5, 1963, 77 Stat. 222, provided that the amendment made by such section 303(c) is effective with respect to contributions collected on compensation paid after Dec. 31, 1963.

REPAYMENT BY ACCOUNT OF ADVANCES FROM GENERAL FUND OF TREASURY FROM CONTRIBUTIONS COLLECTED ON COMPENSATION PAID AFTER DECEMBER 31, 1963

Pub. L. 88-133, title III, §303(b), Oct. 5, 1963, 77 Stat. 222, provided that: "Effective with respect to contributions collected by the Railroad Retirement Board pursuant to section 8(f) of the Railroad Unemployment Insurance Act [section 358(f) of this title] on compensation paid after December 31, 1963, that part of such contributions equal to one-fourth of 1 per centum of the compensation on which such contributions are based shall, notwithstanding the provisions of section  $10(\ensuremath{\mathrm{b}})$  of such Act [section 360(b) of this title], be applied by the Board exclusively for transfers from the railroad unemployment insurance account to the general fund of the Treasury until the full amount advanced from the general fund of the Treasury to the railroad unemployment insurance account pursuant to section 4 of the Temporary Extended Railroad Unemployment Insurance Benefits Act of 1961 [this section] has been repaid.

## § 404. Temporary increase in employers' contribution rate

Notwithstanding the provisions of section  $358(a)2^1$  of this title, the rate of contribution required to be paid under the Railroad Unemployment Insurance Act [45 U.S.C. 351 et seq.] by every employer as defined in such Act shall be 4 per centum with respect to compensation as defined in such Act, paid after December 31, 1961, and before January 1, 1964.

(Pub. L. 87-7, §5, Mar. 24, 1961, 75 Stat. 17.)

#### References in Text

Section 358(a) of this title, referred to in text, was amended generally by Pub. L. 100-647, title VII,

<sup>&</sup>lt;sup>1</sup>See References in Text note below.