

(2) certify the account benefits ratios for each such fiscal year to the Secretary of the Treasury.

(b) Computations and certifications after 2003

On or before November 1 of each year after 2003, the Railroad Retirement Board shall—

- (1) compute the account benefits ratio for the fiscal year ending in such year, and
(2) certify the account benefits ratio for such fiscal year to the Secretary of the Treasury.

(c) Definition

As used in this section, the term "account benefits ratio" has the meaning given that term in section 3241(c) of the Internal Revenue Code of 1986 [26 U.S.C. 3241(c)].

(Aug. 29, 1935, ch. 812, §23, as added Pub. L. 107-90, title I, §108(b), Dec. 21, 2001, 115 Stat. 890.)

PRIOR PROVISIONS

A prior section 231v, act Aug. 29, 1935, ch. 812, §23, as added Aug. 12, 1983, Pub. L. 98-76, title IV, §418, 97 Stat. 438, provided that for purposes of Inspector General Act of 1978, the Railroad Retirement Board is an "establishment" and the Chairman of such Board the "head of the establishment", prior to repeal by Pub. L. 100-504, title I, §§102(e)(3), 113, Oct. 18, 1988, 102 Stat. 2517, 2530, effective 180 days after Oct. 18, 1988.

CHAPTER 10—TAX ON CARRIERS AND EMPLOYEES

§§ 241 to 253. Repealed. June 29, 1937, ch. 405, § 11, 50 Stat. 440

- Section 241, act Aug. 29, 1935, ch. 813, §1, 49 Stat. 974, defined terms for purposes of this subchapter.
Section 242, act Aug. 29, 1935, ch. 813, §2, 49 Stat. 975, related to income tax on employees.
Section 243, act Aug. 29, 1935, ch. 813, §3, 49 Stat. 975, related to deduction of tax from wages.
Section 244, act Aug. 29, 1935, ch. 813, §4, 49 Stat. 975, related to excise tax on carriers.
Section 245, act Aug. 29, 1935, ch. 813, §5, 49 Stat. 975, related to adjustment of tax.
Section 246, act Aug. 29, 1935, ch. 813, §6, 49 Stat. 975, related to refunds and deficiencies.
Section 247, act Aug. 29, 1935, ch. 813, §7, 49 Stat. 975, related to income tax on employees' representatives.
Section 248, act Aug. 29, 1935, ch. 813, §8, 49 Stat. 976, related to collection and payment of taxes.
Section 249, act Aug. 29, 1935, ch. 813, §9, 49 Stat. 976, related to court jurisdiction.
Section 250, act Aug. 29, 1935, ch. 813, §10, 49 Stat. 976, related to penalties under this subchapter.
Section 251, act Aug. 29, 1935, ch. 813, §11, 49 Stat. 976, related to meaning of "employment".
Section 252, acts Aug. 29, 1935, ch. 813, §12, 49 Stat. 976; Feb. 27, 1937, ch. 19, 50 Stat. 23, related to termination of taxes.
Section 253, act Aug. 29, 1935, ch. 813, §13, 49 Stat. 977, related to separability of provisions.

§§ 261 to 273. Omitted

CODIFICATION

Sections 261 to 273 were omitted pursuant to section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which provided that all laws or parts of laws codified into the Internal Revenue Code of 1939, enacted by act Feb. 10, 1939, to the extent they related exclusively to internal revenue laws, were repealed. The Internal Revenue Code of 1939 was generally repealed by section 7851 of act Aug. 16, 1954, ch. 736, 68A Stat. 919 (section 7851 of Title 26, Internal Revenue Code), which act enacted the Internal Revenue Code of 1954 [now 1986]. See section 7807 of

Title 26, relating to applicability of rules in effect upon the enactment of the Internal Revenue Code of 1986.

Section 261, acts June 29, 1937, ch. 405, §1, 50 Stat. 435; Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786, defined terms for purposes of this subchapter.

Section 262, act June 29, 1937, ch. 405, §2, 50 Stat. 437, related to income tax on employees.

Section 263, act June 29, 1937, ch. 405, §3, 50 Stat. 437, related to excise tax on employers.

Section 264, act June 29, 1937, ch. 405, §4, 50 Stat. 438, related to refunds and deficiencies.

Section 265, act June 29, 1937, ch. 405, §5, 50 Stat. 438, related to income tax on employee representatives.

Section 266, act June 29, 1937, ch. 405, §6, 50 Stat. 439, related to deductibility from regular income tax.

Section 267, act June 29, 1937, ch. 405, §7, 50 Stat. 439, related to collection and payment of taxes.

Section 268, act June 29, 1937, ch. 405, §8, 50 Stat. 439, related to court jurisdiction.

Section 269, act June 29, 1937, ch. 405, §9, 50 Stat. 439, related to Social Security Act.

Section 270, act June 29, 1937, ch. 405, §10, 50 Stat. 440, related to separability of provisions.

Section 271, act June 29, 1937, ch. 405, §11, 50 Stat. 440, related to repeals.

Section 272, act June 29, 1937, ch. 405, §12, 50 Stat. 440, related to rules and regulations.

Section 273, act June 29, 1937, ch. 405, §13, 50 Stat. 440, related to short title of this subchapter.

For provisions formerly set out in this subchapter which were covered by sections of the Internal Revenue Code of 1939, see the sections of the Internal Revenue Code of 1986, Title 26, Internal Revenue Code, indicated in the following table:

Table with 3 columns: Omitted sections, I.R.C. 1939, I.R.C. 1986. Lists various section numbers and their corresponding Internal Revenue Code sections.

COMPENSATION FROM LOCAL DIVISION OF RAILWAY-LABOR-ORGANIZATION EMPLOYER TAX—UNPAID BEFORE JULY 1, 1940

Act Oct. 10, 1940, ch. 842, §27(b), 54 Stat. 1101, provided that, for the purpose of determining the amount of taxes under sections 262(a) and 263(a) of this title, compensation earned in the service of a local lodge or division of a railway-labor-organization employer shall be disregarded with respect to any calendar month if the amount thereof is less than \$3 and the taxes thereon under such sections are not paid before July 1, 1940.

CHAPTER 11—RAILROAD UNEMPLOYMENT INSURANCE

- Sec. 351. Definitions.
352. Benefits.
353. Qualifying condition.
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355. Claims for benefits.
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357.	Free transportation.
358.	Contributions.
359.	Penalties.
360.	Railroad unemployment insurance account.
361.	Railroad unemployment insurance administration fund.
362.	Duties and powers of Board.
363.	Exclusiveness of provisions; transfers from State unemployment compensation accounts to railroad unemployment insurance account.
363a.	Refunds of State unemployment contributions by employees; amount; application period; definitions.
364.	District of Columbia account, transfer of funds to railroad unemployment insurance account.
365.	Omitted.
366.	Separability.
366a.	Effect of Internal Revenue Code.
367.	Short title.
368.	Repealed.
369.	Annual report.

§ 351. Definitions

For the purposes of this chapter, except when used in amending the provisions of other Acts—

(a) The term "employer" means any carrier (as defined in subsection (b) of this section), and any company which is directly or indirectly owned or controlled by one or more such carriers or under common control therewith, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad, or the receipt, delivery, elevation, transfer in transit, refrigeration or icing, storage, or handling of property transported by railroad, and any receiver, trustee, or other individual or body, judicial or otherwise, when in the possession of the property or operating all or any part of the business of any such employer: *Provided, however,* That the term "employer" shall not include any street, interurban, or suburban electric railway, unless such railway is operating as a part of a general steam-railroad system of transportation, but shall not exclude any part of the general steam-railroad system of transportation now or hereafter operated by any other motive power. The Surface Transportation Board is hereby authorized and directed upon request of the Railroad Retirement Board, or upon complaint of any party interested, to determine after hearing whether any line operated by electric power falls within the terms of this proviso. The term "employer" shall also include railroad associations, traffic associations, tariff bureaus, demurrage bureaus, weighing and inspection bureaus, collection agencies, and other associations, bureaus, agencies, or organizations controlled and maintained wholly or principally by two or more employers as hereinbefore defined and engaged in the performance of services in connection with or incidental to railroad transportation; and railway labor organizations, national in scope, which have been or may be organized in accordance with the provisions of the Railway Labor Act [45 U.S.C. 151 et seq.], and their State and National legislative committees and their general committees and their insur-

ance departments and their local lodges and divisions, established pursuant to the constitution and bylaws of such organizations. The term "employer" shall not include any company by reason of its being engaged in the mining of coal, the supplying of coal to an employer where delivery is not beyond the mine tippie, and the operation of equipment or facilities therefor, or in any of such activities.

(b) The term "carrier" means a railroad subject to the jurisdiction of the Surface Transportation Board under part A of subtitle IV of title 49.

(c) The term "company" includes corporations, associations, and joint-stock companies.

(d) The term "employee" (except when used in phrases establishing a different meaning) means any individual who is or has been (i) in the service of one or more employers for compensation, or (ii) an employee representative. The term "employee" shall include an employee of a local lodge or division defined as an employer in subsection (a) only if he was in the service of a carrier on or after August 29, 1935. The term "employee" includes an officer of an employer.

The term "employee" shall not include any individual while such individual is engaged in the physical operations consisting of the mining of coal, the preparation of coal, the handling (other than movement by rail with standard railroad locomotives) of coal not beyond the mine tippie, or the loading of coal at the tippie.

(e) An individual is in the service of an employer whether his service is rendered within or without the United States if (i) he is subject to the continuing authority of the employer to supervise and direct the manner of rendition of his service, or he is rendering professional or technical services and is integrated into the staff of the employer, or he is rendering, on the property used in the employer's operations, other personal services the rendition of which is integrated into the employer's operations, and (ii) he renders such service for compensation: *Provided, however,* That an individual shall be deemed to be in the service of an employer, other than a local lodge or division or a general committee of a railway-labor-organization employer, not conducting the principal part of its business in the United States only when he is rendering service to it in the United States; and an individual shall be deemed to be in the service of such a local lodge or division only if (1) all, or substantially all, the individuals constituting its membership are employees of an employer conducting the principal part of its business in the United States; or (2) the headquarters of such local lodge or division is located in the United States; and an individual shall be deemed to be in the service of such a general committee only if (1) he is representing a local lodge or division described in clauses (1) or (2) immediately above; or (2) all, or substantially all, the individuals represented by it are employees of an employer conducting the principal part of its business in the United States; or (3) he acts in the capacity of a general chairman or an assistant general chairman of a general committee which represents individuals rendering service in the United States to an employer, but in such case if his office or headquarters is