

the employer is a partnership, any partner therein) or the employee involved does not meet the applicable requirements of subsection (a), or (B) the sect or division thereof of which such employer (or, if the employer is a partnership, any partner therein) or employee is a member is found by the Commissioner of Social Security to have ceased to meet the requirements of subsection (b)(2).

(Added Pub. L. 100-647, title VIII, §8007(a)(1), Nov. 10, 1988, 102 Stat. 3781; amended Pub. L. 101-239, title X, §10204(b)(1), Dec. 19, 1989, 103 Stat. 2474; Pub. L. 103-296, title I, §108(h)(3), Aug. 15, 1994, 108 Stat. 1487; Pub. L. 115-141, div. U, title IV, §401(b)(35), Mar. 23, 2018, 132 Stat. 1204.)

REFERENCES IN TEXT

Section 203 of the Social Security Act, referred to in subsec. (b)(3), is classified to section 403 of Title 42, The Public Health and Welfare.

PRIOR PROVISIONS

A prior section 3127 was renumbered section 3128 of this title.

AMENDMENTS

2018—Subsec. (b)(3). Pub. L. 115-141 struck out “or 222(b)” after “section 203”.

1994—Subsecs. (b)(2), (c)(2). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services”.

1989—Subsec. (a). Pub. L. 101-239, §10204(b)(1)(B), substituted “the employees thereof” for “his employees” in concluding provisions.

Subsec. (a)(1). Pub. L. 101-239, §10204(b)(1)(A), inserted “(or, if the employer is a partnership, each partner therein)” after “an employer”.

Subsec. (b). Pub. L. 101-239, §10204(b)(1)(C), inserted “(or a partner)” after “an employer” in introductory provisions.

Subsec. (c). Pub. L. 101-239, §10204(b)(1)(D), substituted “the employees thereof” for “his employees” in introductory provisions.

Subsec. (c)(1). Pub. L. 101-239, §10204(b)(1)(E), inserted “(or, if the employer is a partnership, each partner therein)”.

Subsec. (c)(2). Pub. L. 101-239, §10204(b)(1)(F), substituted “such employer (or, if the employer is a partnership, any partner therein) or the employee involved does not meet” for “such employer or the employee involved ceases to meet” in cl. (A) and inserted “(or, if the employer is a partnership, any partner therein)” after “such employer” in cl. (B).

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1989 AMENDMENT

Pub. L. 101-239, title X, §10204(b)(2), Dec. 19, 1989, 103 Stat. 2474, provided that: “The amendments made by this subsection [amending this section] shall be effective as if they were included in the amendments made by section 8007(a)(1) of the Technical and Miscellaneous Revenue Act of 1988 (102 Stat. 3781) [Pub. L. 100-647].”

EFFECTIVE DATE

Section applicable to wages paid after Dec. 31, 1988, see section 8007(d) of Pub. L. 100-647, set out as an Effective Date of 1988 Amendment note under section 1402 of this title.

SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain

transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

§ 3128. Short title

This chapter may be cited as the “Federal Insurance Contributions Act.”

(Aug. 16, 1954, ch. 736, 68A Stat. 429, §3125; renumbered §3126, Pub. L. 86-778, title I, §103(q)(1), Sept. 13, 1960, 74 Stat. 939; renumbered §3127, Pub. L. 99-509, title IX, §9002(a)(1), Oct. 21, 1986, 100 Stat. 1970; renumbered §3128, Pub. L. 100-647, title VIII, §8007(a)(1), Nov. 10, 1988, 102 Stat. 3781.)

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-509, except as otherwise provided, effective with respect to payments due with respect to wages paid after Dec. 31, 1986, including wages paid after such date by a State (or political subdivision thereof) that modified its agreement pursuant to section 418(e)(2) of Title 42, The Public Health and Welfare, see section 9002(d) of Pub. L. 99-509, set out as a note under section 418 of Title 42.

CHAPTER 22—RAILROAD RETIREMENT TAX ACT

Subchapter		Sec. ¹
A.	Tax on employees	3201
B.	Tax on employee representatives	3211
C.	Tax on employers	3221
D.	General provisions	3231
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AMENDMENTS

2001—Pub. L. 107-90, title II, §204(e)(5), Dec. 21, 2001, 115 Stat. 893, added item for subchapter E.

Subchapter A—Tax on Employees

Sec.	
3201.	Rate of tax.
3202.	Deduction of tax from compensation.

§ 3201. Rate of tax

(a) Tier 1 tax

In addition to other taxes, there is hereby imposed on the income of each employee a tax equal to the applicable percentage of the compensation received during any calendar year by such employee for services rendered by such employee. For purposes of the preceding sentence, the term “applicable percentage” means the percentage equal to the sum of the rates of tax in effect under subsections (a) and (b) of section 3101 for the calendar year.

(b) Tier 2 tax

In addition to other taxes, there is hereby imposed on the income of each employee a tax equal to the percentage determined under section 3241 for any calendar year of the compensation received during such calendar year by such employee for services rendered by such employee.

(c) Cross reference

For application of different contribution bases with respect to the taxes imposed by subsections (a) and (b), see section 3231(e)(2).

¹ Section numbers editorially supplied.