

seaman or to another port agreed on. If employment cannot be provided, the master shall—

- (1) provide the seaman with the means to return to the port of original engagement;
- (2) provide the seaman passage to the port of original engagement; or
- (3) deposit with the consular officer an amount of money considered sufficient by the officer to provide the seaman with maintenance and passage home.

(b) The consular officer shall endorse on the agreement the particulars of the payment, provision, or deposit made under this section.

(c) An owner of a vessel is liable to the United States Government for a civil penalty of \$500 if the master does not comply with this section.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 579.)

HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source section (U.S. Code)</i> |
|------------------------|-----------------------------------|
| 11105 | 46:684 |

Section 11105 provides that when a United States vessel is sold in a foreign port, the seamen must be provided employment on another vessel, or passage to the port of original shipment.

§ 11106. Wages on justifiable complaint of seamen

(a) Before a seaman on a vessel of the United States is discharged in a foreign country by a consular officer on the seaman's complaint that the agreement required by this part has been breached because the vessel is badly provisioned or unseaworthy, or against the officers for cruel treatment, the officer shall inquire about the complaint. If satisfied of the justice of the complaint, the consular officer shall require the master to pay the wages due the seaman plus one month's additional wages and shall discharge the seaman. The master shall provide the seaman with employment on another vessel or provide the seaman with passage on another vessel to the port of original engagement, to the most convenient port of the United States, or to some port agreeable to the seaman.

(b) When a vessel does not have sufficient provisions for the intended voyage, and the seaman has been forced to accept a reduced ration or provisions that are bad in quality or unfit for use, the seaman is entitled to recover from the master or owner an allowance, as additional wages, that the court hearing the case considers reasonable.

(c) Subsection (b) of this section does not apply when the reduction in rations was for a period during which the seaman willfully and without sufficient cause failed to perform duties or was lawfully under confinement on board or on shore for misconduct, unless that reduction can be shown to have been unreasonable.

(d) Subsection (b) of this section does not apply to a fishing or whaling vessel or a yacht.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 579.)

HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source section (U.S. Code)</i> |
|------------------------|-----------------------------------|
| 11106(a) | 46:685 |
| 11106(b)–(d) | 46:685 |

Section 11106 provides compensation to seamen on United States vessels when a shipping agreement is

breached. It does not apply to fishing vessels, whaling vessels or yachts.

§ 11107. Unlawful engagements void

An engagement of a seaman contrary to a law of the United States is void. A seaman so engaged may leave the service of the vessel at any time and is entitled to recover the highest rate of wages at the port from which the seaman was engaged or the amount agreed to be given the seaman at the time of engagement, whichever is higher.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580.)

HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source section (U.S. Code)</i> |
|------------------------|-----------------------------------|
| 11107 | 46:578 |

Section 11107 entitles seamen engaged contrary to any United States law to leave the service of the vessel without loss of wages.

§ 11108. Taxes

(a) WITHHOLDING.—Wages due or accruing to a master or seaman on a vessel in the foreign, coastwise, intercoastal, interstate, or non-contiguous trade or an individual employed on a fishing vessel or any fish processing vessel may not be withheld under the tax laws of a State or a political subdivision of a State. However, this section does not prohibit withholding wages of a seaman on a vessel in the coastwise trade between ports in the same State if the withholding is under a voluntary agreement between the seaman and the employer of the seaman.

(b) LIABILITY.—

(1) LIMITATION ON JURISDICTION TO TAX.—An individual to whom this subsection applies is not subject to the income tax laws of a State or political subdivision of a State, other than the State and political subdivision in which the individual resides, with respect to compensation for the performance of duties described in paragraph (2).

(2) APPLICATION.—This subsection applies to an individual—

(A) engaged on a vessel to perform assigned duties in more than one State as a pilot licensed under section 7101 of this title or licensed or authorized under the laws of a State; or

(B) who performs regularly assigned duties while engaged as a master, officer, or crewman on a vessel operating on navigable waters in 2 or more States.

(Pub. L. 98–89, Aug. 26, 1983, 97 Stat. 580; Pub. L. 98–364, title IV, §402(14), July 17, 1984, 98 Stat. 450; Pub. L. 106–489, §1, Nov. 9, 2000, 114 Stat. 2207; Pub. L. 111–281, title IX, §906, Oct. 15, 2010, 124 Stat. 3012.)

HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source section (U.S. Code)</i> |
|------------------------|-----------------------------------|
| 11108 | 46:601 |

Section 11108 prohibits the mandatory withholding of state or local taxes from crewmembers on certain specified vessels. It permits, however, voluntary withholding agreements.