

104TH CONGRESS
1ST SESSION

S. 499

To provide an exception to the coverage of State and local employees under Social Security.

IN THE SENATE OF THE UNITED STATES

MARCH 6, 1995

Mr. JOHNSTON introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To provide an exception to the coverage of State and local employees under Social Security.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. EXCEPTION TO COVERAGE OF STATE AND**
4 **LOCAL EMPLOYEES UNDER SOCIAL SECU-**
5 **RITY.**

6 (a) EMPLOYMENT UNDER OASDI.—Subparagraph
7 (F) of section 210(a)(7) of the Social Security Act (42
8 U.S.C. 410(a)(7)) is amended—

9 (1) by striking “or” at the end of clause (iv),

1 (2) by inserting “or” at the end of clause (v),
2 and

3 (3) by inserting after clause (v) the following
4 new clause:

5 “(vi) by an individual who is charac-
6 terized as a part-time, seasonal, or tem-
7 porary employee by such retirement sys-
8 tem;”.

9 (b) EMPLOYMENT UNDER FICA.—Subparagraph
10 (F) of section 3121(b)(7) of the Internal Revenue Code
11 of 1986 is amended—

12 (1) by striking “or” at the end of clause (iv),

13 (2) by inserting “or” at the end of clause (v),
14 and

15 (3) by inserting after clause (v) the following
16 new clause:

17 “(vi) by an individual who is charac-
18 terized as a part-time, seasonal, or tem-
19 porary employee by such retirement sys-
20 tem;”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply with respect to service performed
23 after December 31, 1995.

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