

109TH CONGRESS
1ST SESSION

S. 303

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board from social security coverage.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 7, 2005

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

A BILL

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board from social security coverage.

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. EXEMPTION OF CERTAIN LOCAL GOVERNING**

4 **BOARD EMPLOYMENT FROM SOCIAL SECU-**

5 **RITY COVERAGE.**

6 (a) AMENDMENT TO SOCIAL SECURITY ACT.—Sec-

7 tion 210(a)(7)(F) of the Social Security Act is amended

8 by striking “or” at the end of clause (iv), by adding “or”

- 1 at the end of clause (v), and by inserting after clause (v)
- 2 the following new clause:

3 “(vi) by any elected or appointed
4 member of the general governing board of
5 any political subdivision of a State if the
6 remuneration paid in a calendar year for
7 such service is not more than \$1,000 with
8 respect to service performed during any
9 calendar year commencing on or after Jan-
10 uary 1, 2006;”.

- 11 (b) AMENDMENT TO INTERNAL REVENUE CODE OF
12 1986.—Section 3121(b)(7)(F) of the Internal Revenue
13 Code of 1986 (defining employment) is amended by strik-
14 ing “or” at the end of clause (iv), by adding “or” at the
15 end of clause (v), and by inserting after clause (v) the
16 following new clause:

17 “(vi) by any elected or appointed
18 member of the general governing board of
19 any political subdivision of a State if the
20 remuneration paid in a calendar year for
21 such service is not more than \$1,000 with
22 respect to service performed during any
23 calendar year commencing on or after Jan-
24 uary 1, 2006;”.

