

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;”.

○