

One Hundred Sixth Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Monday,
the twenty-fourth day of January, two thousand*

An Act

To amend title II of the Social Security Act to eliminate the earnings test for individuals who have attained retirement age.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Senior Citizens’ Freedom to Work Act of 2000”.

SEC. 2. ELIMINATION OF EARNINGS TEST FOR INDIVIDUALS WHO HAVE ATTAINED RETIREMENT AGE.

Section 203 of the Social Security Act (42 U.S.C. 403) is amended—

(1) in subsection (c)(1), by striking “the age of seventy” and inserting “retirement age (as defined in section 216(l))”;

(2) in paragraphs (1)(A) and (2) of subsection (d), by striking “the age of seventy” each place it appears and inserting “retirement age (as defined in section 216(l))”;

(3) in subsection (f)(1)(B), by striking “was age seventy or over” and inserting “was at or above retirement age (as defined in section 216(l))”;

(4) in subsection (f)(3), by striking “age 70” and inserting “retirement age (as defined in section 216(l))”;

(5) in subsection (h)(1)(A), by striking “age 70” each place it appears and inserting “retirement age (as defined in section 216(l))”; and

(6) in subsection (j)—

(A) in the heading, by striking “age seventy” and inserting “retirement age”; and

(B) by striking “seventy years of age” and inserting “having attained retirement age (as defined in section 216(l))”.

SEC. 3. NONAPPLICATION OF RULES FOR COMPUTATION OF EXEMPT AMOUNT FOR INDIVIDUALS WHO HAVE ATTAINED RETIREMENT AGE.

(a) IN GENERAL.—Section 203(f)(8) of the Social Security Act (42 U.S.C. 403(f)(8)) is amended by adding at the end the following new subparagraph:

“(E) Notwithstanding subparagraph (D), no deductions in benefits shall be made under subsection (b) with respect to the earnings of any individual in any month beginning with the month in which the individual attains retirement age (as defined in section 216(l)).”

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(b) CONFORMING AMENDMENT.—Section 203(f)(9) of the Social Security Act (42 U.S.C. 403(f)(9)) is amended by striking “and (8)(D),” and inserting “(8)(D), and (8)(E),”.

SEC. 4. ADDITIONAL CONFORMING AMENDMENTS.

(a) ELIMINATION OF REDUNDANT REFERENCES TO RETIREMENT AGE.—Section 203 of the Social Security Act (42 U.S.C. 403) is amended—

(1) in subsection (c), in the last sentence, by striking “nor shall any deduction” and all that follows and inserting “nor shall any deduction be made under this subsection from any widow’s or widower’s insurance benefit if the widow, surviving divorced wife, widower, or surviving divorced husband involved became entitled to such benefit prior to attaining age 60.”; and

(2) in subsection (f)(1), by striking clause (D) and inserting the following: “(D) for which such individual is entitled to widow’s or widower’s insurance benefits if such individual became so entitled prior to attaining age 60,”.

(b) CONFORMING AMENDMENT TO PROVISIONS FOR DETERMINING AMOUNT OF INCREASE ON ACCOUNT OF DELAYED RETIREMENT.—Section 202(w)(2)(B)(ii) of the Social Security Act (42 U.S.C. 402(w)(2)(B)(ii)) is amended by striking “or suffered deductions under section 203(b) or 203(c) in amounts equal to the amount of such benefit” and inserting “or, if so entitled, did not receive benefits pursuant to a request by such individual that benefits not be paid”.

SEC. 5. EFFECTIVE DATE.

The amendments made by this Act shall apply with respect to taxable years ending after December 31, 1999.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*