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[CHAPTER 950]

August 10, 1946
[H. R. 5626]
[Public Law 718]

AN ACT

To authorize the Veterans' Administration to appoint and employ retired officers without affecting their retired status, and for other purposes.

Veterans' Administration.
Employment of retired officers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That notwithstanding section 2 of the Act of July 31, 1894 (28 Stat. 205), as amended (5 U. S. C. 62), or section 6 of the Act of May 10, 1916 (39 Stat. 120), as amended (5 U. S. C. 58, 59), the Administrator of Veterans' Affairs may appoint to, and employ in, any civilian office or position in the Veterans' Administration, and pay, any retired commissioned officer, or retired warrant officer, of the Army, Navy, Marine Corps, Coast Guard, Coast and Geodetic Survey, and Public Health Service. The retired status, office, rank, and grade of retired commissioned officers, or retired warrant officers, so appointed or employed and, except as provided in section 212 of the Act of June 30, 1932 (47 Stat. 406), as amended (5 U. S. C. 59a), any emolument, perquisite, right, privilege, or benefit incident to or arising out of any such status, office, rank, or grade, shall be in no way affected by reason of such appointment to or employment in, or by reason of service in, or acceptance or holding of, any civilian office or position in the Veterans' Administration or the receipt of the pay thereof.

Effective period.

SEC. 2. The authority to employ retired commissioned officers or retired warrant officers contained in section 1 of this Act shall be effective for a period of five years from the date of enactment.

Approved August 10, 1946.

[CHAPTER 951]

August 10, 1946
[H. R. 7037]
[Public Law 719]

AN ACT

To amend the Social Security Act and the Internal Revenue Code, and for other purposes.

Social Security Act Amendments of 1946.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the "Social Security Act Amendments of 1946".

TITLE I—SOCIAL SECURITY TAXES

SEC. 101. RATES OF TAX ON EMPLOYEES.

53 Stat. 175.
26 U. S. C. § 1400 (1), (2); Supp. V, § 1400 (1), (2).

Clauses (1) and (2) of section 1400 of the Federal Insurance Contributions Act (Internal Revenue Code, sec. 1400), as amended, are amended to read as follows:

"(1) With respect to wages received during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages received during the calendar year 1948, the rate shall be 2½ per centum."

SEC. 102. RATES OF TAX ON EMPLOYERS.

53 Stat. 175.
26 U. S. C. § 1410 (1), (2); Supp. V, § 1410 (1), (2).

Clauses (1) and (2) of section 1410 of such Act (Internal Revenue Code, sec. 1410), as amended, are amended to read as follows:

"(1) With respect to wages paid during the calendar years 1939 to 1947, both inclusive, the rate shall be 1 per centum.

"(2) With respect to wages paid during the calendar year 1948, the rate shall be 2½ per centum."