

105TH CONGRESS
1ST SESSION

H. R. 3078

To provide for an accurate disclosure on individual pay checks of payments made under the Federal Insurance Contributions Act.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 13, 1997

Mr. SANFORD introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide for an accurate disclosure on individual pay checks of payments made under the Federal Insurance Contributions Act.

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. ACCURATE DISCLOSURE ON INDIVIDUAL PAY**
4 **CHECKS OF EMPLOYER CONTRIBUTIONS**
5 **MADE UNDER THE FEDERAL INSURANCE**
6 **CONTRIBUTIONS ACT.**

7 (a) IN GENERAL.—Section 3111 of subchapter B of
8 chapter 21 of subtitle C of title 26, United States Code
9 (relating to the tax imposed upon employers under the

1 Federal Insurance Contributions Act) is amended by add-
2 ing at the end the following new subsection:

3 “(c) The amount of the taxes imposed by the preced-
4 ing subsections shall be disclosed on all regular pay state-
5 ments issued to individual employees together with a noti-
6 fication that while this tax is not included in gross wages
7 or salary, it should be combined with the individual’s
8 FICA taxes to determine his or her total contribution for
9 retirement, disability, survivors and health benefits pro-
10 vided by the Social Security Administration.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall apply with respect to any pay periods
13 beginning after January 1, 1999.

○