

106TH CONGRESS
2D SESSION

H. R. 1264

AN ACT

To amend the Internal Revenue Code of 1986 to require that each employer show on the W-2 form of each employee the employer's share of taxes for old-age, survivors, and disability insurance and for hospital insurance for the employee as well as the total amount of such taxes for such employee.

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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. SHORT TITLE.**

4 This Act may be cited as the “Right-To-Know Na-
5 tional Payroll Act”.

6 **SEC. 2. DISCLOSURE OF FICA AND MEDICARE TAX ON W-2**
7 **FORM.**

8 (a) IN GENERAL.—Subsection (a) of section 6051 of
9 the Internal Revenue Code of 1986 (relating to require-
10 ment of receipts for employees) is amended by striking
11 “and” at the end of paragraph (10), by striking the period
12 at the end of paragraph (11) and inserting a comma, and
13 by inserting after paragraph (11) the following new para-
14 graphs:

15 “(12) the total amount of tax with respect to
16 the employee imposed on such person under—

17 “(A) section 3111(a),

18 “(B) section 3111(b),

19 “(C) so much of the tax imposed under
20 section 3221(a) as relates to section 3111(a),
21 and

22 “(D) so much of the tax imposed under
23 section 3221(a) as relates to section 3111(b),
24 and

1 “(13) the total amount of tax with respect to
2 the employee for old-age, survivors, and disability in-
3 surance and for hospital insurance, which is the sum
4 of—

5 “(A) each of the amounts shown under
6 subparagraphs (A) through (D) of paragraph
7 (12), plus

8 “(B) the amount shown under paragraph
9 (6).”

10 (b) EFFECTIVE DATE.—The amendment made by
11 subsection (a) shall apply with respect to remuneration
12 paid after December 31, 2000.

Passed the House of Representatives July 18, 2000.

Attest:

Clerk.