

106TH CONGRESS  
1ST SESSION

# H. R. 246

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

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

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

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## 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.

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