

108TH CONGRESS  
2D SESSION

# S. 2832

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board from social security coverage.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 23, 2004

Mr. JOHNSON introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board from social security coverage.

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. EXEMPTION OF CERTAIN LOCAL GOVERNING**  
4 **BOARD EMPLOYMENT FROM SOCIAL SECU-**  
5 **RITY COVERAGE.**

6 (a) AMENDMENT TO SOCIAL SECURITY ACT.—Sec-  
7 tion 210(a)(7)(F) of the Social Security Act is amended  
8 by striking “or” at the end of clause (iv), by adding “or”



1 at the end of clause (v), and by inserting after clause (v)  
 2 the following new clause:

3 “(vi) by any elected or appointed  
 4 member of the general governing board of  
 5 any political subdivision of a State if the  
 6 remuneration paid in a calendar year for  
 7 such service is not more than \$1,000 with  
 8 respect to service performed during any  
 9 calendar year commencing on or after Jan-  
 10 uary 1, 2005;”.

11 (b) AMENDMENT TO INTERNAL REVENUE CODE OF  
 12 1986.—Section 3121(b)(7)(F) of the Internal Revenue  
 13 Code of 1986 (defining employment) is amended by strik-  
 14 ing “or” at the end of clause (iv), by adding “or” at the  
 15 end of clause (v), and by inserting after clause (v) the  
 16 following new clause:

17 “(vi) by any elected or appointed  
 18 member of the general governing board of  
 19 any political subdivision of a State if the  
 20 remuneration paid in a calendar year for  
 21 such service is not more than \$1,000 with  
 22 respect to service performed during any  
 23 calendar year commencing on or after Jan-  
 24 uary 1, 2005;”.

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