

## SOCIAL SECURITY AMENDMENTS OF 1954

August 20, 1954.—Ordered to be printed

Mr. REED of New York, from the committee of conference, submitted the following

### CONFERENCE REPORT

[To accompany H. R. 9366]

The committee of conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 9366) to amend the Social Security Act and the Internal Revenue Code so as to extend coverage under the old-age and survivors insurance program, increase the benefits payable thereunder, preserve the insurance rights of disabled individuals, and increase the amount of earnings permitted without loss of benefits, and for other purposes, having met, after full and free conference, have agreed to recommend and do recommend to their respective Houses as follows:

That the Senate recede from its amendments numbered 1, 2, 9, 10, 12, 13, 30, 45, 47, 48, 50, 51, 52, 124, 125, 137, 139, 140, 141, 162, 190, 196, 201, 202, 239, 254, 255, 257, 275, and 299.

That the House recede from its disagreement to the amendments of the Senate numbered 4, 5, 6, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 32, 36, 37, 39, 40, 41, 42, 43, 44, 46, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 163, 166, 167, 168, 169, 170, 171, 172, 175, 177, 178, 179, 180, 182, 183, 184, 185, 188, 191, 192, 193, 194, 195, 197, 198, 199, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 258, 259, 260, 261, 262, 263, 264, 267, 268, 272, 273, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 300, 301,

302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 334, 335, 336, 337, 338, 339, and 340 and agree to the same.

Amendment numbered 3:

That the House recede from its disagreement to the amendment of the Senate numbered 3, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: \$100; and the Senate agree to the same.

Amendment numbered 7:

That the House recede from its disagreement to the amendment of the Senate numbered 7, and agree to the same with the following amendments:

Restore the matter proposed to be stricken out by the Senate amendment.

On page 4, of the House engrossed bill, strike out lines 20 and 21.

On page 4, of the House engrossed bill, strike out "(C)" on line 22 and insert (B).

On page 6, lines 6 and 7, of the House engrossed bill, strike out "(other than the retirement system of the Tennessee Valley Authority)".

And the Senate agree to the same.

Amendment numbered 8:

That the House recede from its disagreement to the amendment of the Senate numbered 8, and agree to the same with the following amendments:

On page 2, line 10, of the Senate engrossed amendments, strike out "(c) (1)" and insert the following: (d) (1)

On page 2, line 15, of the Senate engrossed amendments, strike out "sentence" and insert the following: *sentences*

On page 3, line 6, of the Senate engrossed amendments, strike out "(7)" and insert the following: (6) *(as renumbered by subsection (g) (1) of this section)*

On page 3, line 7, of the Senate engrossed amendments, strike out "paragraph (7)" and insert the following: *such paragraph (6)*

On page 3, line 9, of the Senate engrossed amendments, strike out "(8)" and insert (7)

And the Senate agree to the same.

Amendment numbered 11:

That the House recede from its disagreement to the amendment of the Senate numbered 11, and agree to the same with the following amendments:

Restore the matter proposed to be stricken out by the Senate amendment.

On page 11, of the House engrossed bill, strike out lines 3 through 9 and insert the following:

(4) *Section 211 (c) (5) of such Act is amended to read as follows:*

*"(5) The performance of service by an individual in the exercise of his profession as a physician, lawyer, dentist, osteopath, veteri-*

*narian, chiropractor, naturopath, optometrist, or Christian Science practitioner; or the performance of such service by a partnership."*  
And the Senate agree to the same.

Amendment numbered 33:

That the House recede from its disagreement to the amendment of the Senate numbered 33, and agree to the same with the following amendments:

On page 7, line 10, of the Senate engrossed amendments, strike out "(i)" and insert (j)

On page 7, line 12, of the Senate engrossed amendments, strike out "(g)" and insert (h)

And the Senate agree to the same.

Amendment numbered 34:

That the House recede from its disagreement to the amendment of the Senate numbered 34, and agree to the same with an amendment as follows:

On page 8, line 11, of the Senate engrossed amendments strike out "(j)" and insert (k); and the Senate agree to the same.

Amendment numbered 35:

That the House recede from its disagreement to the amendment of the Senate numbered 35, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: (l); and the Senate agree to the same.

Amendment numbered 38:

That the House recede from its disagreement to the amendment of the Senate numbered 38, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: (m); and the Senate agree to the same.

Amendment numbered 49:

That the House recede from its disagreement to the amendment of the Senate numbered 49, and agree to the same with an amendment as follows:

Restore the matter proposed to be stricken out by the Senate amendment and, on page 23, line 15, of the House engrossed bill, strike out "paragraph (2) of"; and the Senate agree to the same.

Amendment numbered 53:

That the House recede from its disagreement to the amendment of the Senate numbered 53, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: (j) and (m); and the Senate agree to the same.

Amendment numbered 54:

That the House recede from its disagreement to the amendment of the Senate numbered 54, and agree to the same with an amendment as follows:

Restore the matter proposed to be stricken out by the Senate amendment and, on page 24, line 6, of the House engrossed bill, strike out "paragraph (2) of"; and the Senate agree to the same.

Amendment numbered 138:

That the House recede from its disagreement to the amendment of the Senate numbered 138, and agree to the same with an amendment as follows:

Restore the matter proposed to be stricken out by the Senate amendment and, on page 57, line 25, of the House engrossed bill, strike out "and (4)" and insert (4), and (5); and the Senate agree to the same.

Amendment numbered 160:

That the House recede from its disagreement to the amendment of the Senate numbered 160, and agree to the same with an amendment as follows:

Strike out the matter proposed to be stricken out by the Senate amendment and insert the following:

#### *TERMINATION OF BENEFITS UPON DEPORTATION*

*SEC. 107. Section 202 of the Social Security Act is amended by adding after subsection (m) thereof (added by section 102 (i) of this Act) the following new subsection:*

#### *"Termination of Benefits Upon Deportation of Primary Beneficiary*

*"(n) (1) If any individual is (after the date of enactment of this subsection) deported under paragraph (1), (2), (4), (5), (6), (7), (10), (11), (12), (14), (15), (16), (17), or (18) of section 241 (a) of the Immigration and Nationality Act, then, notwithstanding any other provisions of this title—*

*"(A) no monthly benefit under this section shall be paid to such individual, on the basis of his wages and self-employment income, for any month occurring (i) after the month in which the Secretary is notified by the Attorney General that such individual has been so deported, and (ii) before the month in which such individual is thereafter lawfully admitted to the United States for permanent residence,*

*"(B) if no benefit could be paid to such individual (or if no benefit could be paid to him if he were alive) for any month by reason of subparagraph (A), no monthly benefit under this section shall be paid, on the basis of his wages and self-employment income, for such month to any other person who is not a citizen of the United States and is outside the United States for any part of such month, and*

*"(C) no lump-sum death payment shall be made on the basis of such individual's wages and self-employment income if he dies (i) in or after the month in which such notice is received, and (ii) before the month in which he is thereafter lawfully admitted to the United States for permanent residence.*

*Section 203 (b) and (c) of this Act shall not apply with respect to any such individual for any month for which no monthly benefit may be paid to him by reason of this paragraph.*

*"(2) As soon as practicable after the deportation of any individual under any of the paragraphs of section 241 (a) of the Immigration and*

*Nationality Act enumerated in paragraph (1) in this subsection, the Attorney General shall notify the Secretary of such deportation."*

And the Senate agree to the same.

Amendment numbered 161:

That the House recede from its disagreement to the amendment of the Senate numbered 161, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 108; and the Senate agree to the same.

Amendment numbered 164:

That the House recede from its disagreement to the amendment of the Senate numbered 164, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be stricken out by the Senate amendment insert the following:

*(b) Subparagraph (B) of section 213 (a) (2) of such Act is amended by inserting "(except wages for agricultural labor paid after 1954)" after "\$50 or more in wages" in that part of such subparagraph which precedes clause (i), and by striking out clause (iv) and inserting in lieu thereof the following:*

*"(iv) if an individual is paid wages for agricultural labor in a calendar year after 1954, then, subject to clause (i), (a) the last quarter of such year which can be but is not otherwise a quarter of coverage shall be a quarter of coverage if such wages are less than \$200; (b) the last two quarters of such year which can be but are not otherwise quarters of coverage shall be quarters of coverage if such wages equal or exceed \$200 but are less than \$300; (c) the last three quarters of such year which can be but are not otherwise quarters of coverage shall be quarters of coverage if such wages equal or exceed \$300 but are less than \$400; and (d) each quarter of such year which is not otherwise a quarter of coverage shall be a quarter of coverage if such wages are \$400 or more; and*

*"(v) no quarter shall be counted as a quarter of coverage prior to the beginning of such quarter.*

*If, in the case of any individual who has attained retirement age or died or is under a disability and who has been paid wages for agricultural labor in a calendar year after 1954, the requirements for insured status in subsection (a) or (b) of section 214, the requirements for entitlement to a computation or recomputation of his primary insurance amount, or the requirements of paragraph (3) of section 216 (i) are not met after assignment of quarters of coverage to quarters in such year as provided in clause (iv) of the preceding sentence, but would be met if such quarters of coverage were assigned to different quarters in such year, then such quarters of coverage shall instead be assigned, for purposes only of determining compliance with such requirements, to such different quarters."*

And the Senate agree to the same.

Amendment numbered 165:

That the House recede from its disagreement to the amendment of the Senate numbered 165, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 109; and the Senate agree to the same.

Amendment numbered 173:

That the House recede from its disagreement to the amendment of the Senate numbered 173, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 110; and the Senate agree to the same.

Amendment numbered 174:

That the House recede from its disagreement to the amendment of the Senate numbered 174, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 111; and the Senate agree to the same.

Amendment numbered 176:

That the House recede from its disagreement to the amendment of the Senate numbered 176, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 112; and the Senate agree to the same.

Amendment numbered 181:

That the House recede from its disagreement to the amendment of the Senate numbered 181, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 113; and the Senate agree to the same.

Amendment numbered 186:

That the House recede from its disagreement to the amendment of the Senate numbered 186, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: 114; and the Senate agree to the same.

Amendment numbered 187:

That the House recede from its disagreement to the amendment of the Senate numbered 187, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following:

*COVERED EMPLOYMENT NOT COUNTED UNDER OTHER FEDERAL RETIREMENT SYSTEMS*

*SEC. 115. Notwithstanding any other provision of law, in determining eligibility for or the amount of any benefit (other than a benefit under title II of the Social Security Act or under the Railroad Retirement Act of 1937, as amended) under any retirement system established by the United States or any instrumentality thereof, there shall not be taken into account any service which, by reason of the amendments to section 210 (a) of the Social Security Act made by section 101 (c) of this Act, constitutes employment as defined in such section 210 (a).*

And the Senate agree to the same.

**Amendment numbered 189:**

That the House recede from its disagreement to the amendment of the Senate numbered 189, and agree to the same with the following amendments to the House engrossed bill:

Restore the matter proposed to be stricken out by the Senate amendment.

On page 93, line 5, strike out "481 (a)" and insert 1402 (a)

On page 93, line 6, after "Internal Revenue Code", insert of 1954

On page 93, line 7, strike out "There" and insert *there*

On page 93, line 13, strike out "481" and insert 1402

On page 93, line 14, after "Code", insert of 1954

On page 93, line 16, strike out "and (7)," and insert (7), and (8),

On page 93, line 17, strike out "and (6)," and insert (6), and (7),

Page 94, line 2, strike out "1426 (h)," and insert 3121 (g),

Page 94, line 6, strike out "per centum" and insert *percent*

And the Senate agree to the same.

**Amendment numbered 200:**

That the House recede from its disagreement to the amendment of the Senate numbered 200, and agree to the same with the following amendments:

On page 31, line 10, of the Senate engrossed amendments, strike out "sentence" and insert the following: *sentences*

On page 32, in lines 13 and 14, of the Senate engrossed amendments, strike out "service, described in subsection (c) (4) or (5)," and insert the following: *service described in subsection (c) (4), or service described in subsection (c) (5) insofar as it relates to the performance of service by an individual in the exercise of his profession as a Christian Science practitioner,*

On page 32 of the Senate engrossed amendments, beginning with "(computed" in line 20, strike out all through line 2 on page 33 and insert the following: *(computed, in the case of an individual referred to in paragraph (1) (A), without regard to subsection (c) (4), and, in the case of an individual referred to in paragraph (1) (B), without regard to subsection (c) (5) insofar as it relates to the performance of service by an individual in the exercise of his profession as a Christian Science practitioner) of \$400 or more, any part of which was derived from the performance of service described in subsection (c) (4), or from the performance of service described in subsection (c) (5) insofar as it relates to the performance of service by an individual in the exercise of his profession as a Christian Science practitioner, as the case may be.*

On page 33, line 14 of the Senate engrossed amendments, strike out "(8)" and insert the following: (7) *(as renumbered by subsection (a) (2) of this section)*

On page 33, line 15 of the Senate engrossed amendments, strike out "paragraph (8)" and insert the following: *such paragraph (7)*

On page 33, line 17 of the Senate engrossed amendments, strike out "(9)" and insert the following: (8)

On page 34 of the Senate engrossed amendments strike out lines 6, 7, and 8 and insert in lieu thereof the following:

(5) *Section 1402 (c) (5) of the Internal Revenue Code of 1954 is amended to read as follows:*

*"(5) the performance of service by an individual in the exercise of his profession as a physician, lawyer, dentist, osteopath, veterin-*

*arian, chiropracter, naturopath, optometrist, or Christian Science practitioner; or the performance of such service by a partnership."*  
And the Senate agree to the same.

Amendment numbered 238:

That the House recede from its disagreement to the amendment of the Senate numbered 238, and agree to the same with the following amendment:

On page 99, lines 3 and 4 of the House engrossed bill, strike out "1420 (e) of the Internal Revenue Code" and insert *3122 of the Internal Revenue Code of 1954*; and the Senate agree to the same.

Amendment numbered 256:

That the House recede from its disagreement to the amendment of the Senate numbered 256, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *\$100*; and the Senate agree to the same.

Amendment numbered 265:

That the House recede from its disagreement to the amendment of the Senate numbered 265, and agree to the same with the following amendments to the House engrossed bill:

Restore the matter proposed to be stricken out by the Senate amendment.

On page 102, line 4, strike out "1426 (b) of the Internal Revenue Code" and insert *3121 (b) of the Internal Revenue Code of 1954*

On page 102, line 6, strike out "Serv-" and insert *serv-*

On page 102, strike out lines 10 and 11.

On page 102, line 12, strike out "(C)" and insert *(B)*

On page 103, line 3, strike out "Service" and insert *service*

On page 103, in lines 23 and 24, strike out "(other than the retirement system of the Tennessee Valley Authority)".

On pages 104 and 105, strike out subsection (e).

And the Senate agree to the same.

Amendment numbered 266:

That the House recede from its disagreement to the amendment of the Senate numbered 266, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *(e)*; and the Senate agree to the same.

Amendment numbered 269:

That the House recede from its disagreement to the amendment of the Senate numbered 269, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *(f)*; and the Senate agree to the same.

Amendment numbered 270:

That the House recede from its disagreement to the amendment of the Senate numbered 270, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following: *(c), (d), and (e)*; and the Senate agree to the same.



Amendment numbered 271:

That the House recede from its disagreement to the amendment of the Senate numbered 271, and agree to the same with an amendment as follows:

In lieu of the matter proposed to be inserted by the Senate amendment insert the following:

*AMENDMENT RELATING TO COLLECTION OF EMPLOYEE TAX*

*SEC. 205A. Section 3102 (a) of the Internal Revenue Code of 1954 is amended by adding at the end thereof the following new sentence: "An employer who in any calendar quarter pays to an employee cash remuneration to which paragraph (7) (B) or (C) or (10) of section 3121 (a) is applicable may deduct an amount equivalent to such tax from any such payment of remuneration, even though at the time of payment the total amount of such remuneration paid to the employee by the employer in the calendar quarter is less than \$50; and an employer who in any calendar year pays to an employee cash remuneration to which paragraph (8) (B) of section 3121 (a) is applicable may deduct an amount equivalent to such tax from any such payment of remuneration, even though at the time of payment the total amount of such remuneration paid to the employee by the employer in the calendar year is less than \$100."*

And the Senate agree to the same.

Amendment numbered 274:

That the House recede from its disagreement to the amendment of the Senate numbered 274, and agree to the same with an amendment as follows:

Strike out the matter proposed to be stricken out by the Senate amendment and insert in lieu thereof the following:

*FILING OF SUPPLEMENTAL LISTS OF EMPLOYEES BY CERTAIN  
NONPROFIT ORGANIZATIONS*

*SEC. 207. (a) Paragraph (1) of section 3121 (k) of the Internal Revenue Code of 1954 is amended by striking out the third sentence thereof and inserting in lieu thereof the following: "Such list may be amended at any time prior to the expiration of the twenty-fourth month following the first calendar quarter for which the certificate is in effect, by filing with the prescribed official a supplemental list or lists containing the signature, address, and social security account number (if any) of each additional employee who concurs in the filing of the certificate."*

*(b) Paragraph (1) of such section 3121 (k) is further amended by striking out the period at the end of the fifth sentence thereof and inserting in lieu thereof the following: ", except that, in the case of service performed by an individual whose name appears on a supplemental list filed after the first month following the first calendar quarter for which the certificate is in effect, the certificate shall be in effect, for purposes of such subsection (b) (8) and for purposes of section 210 (a) (8) of the Social Security Act, only with respect to service performed by such individual after the calendar quarter in which such supplemental list is filed."*

And the Senate agree to the same.

## Amendment numbered 333:

That the House recede from its disagreement to the amendment of the Senate numbered 333, and agree to the same with an amendment as follows:

On page 47, line 2, of the Senate engrossed amendments, strike out "209" and insert 210; and the Senate agree to the same.

## Amendment numbered 341:

That the House recede from its disagreement to the amendment of the Senate numbered 341, and agree to the same with the following amendments:

On page 50, line 21, of the Senate engrossed amendments, after "paid", insert the following: *prior to the enactment of this Act*

On page 51, line 3, of the Senate engrossed amendments, after "filed", insert the following: *on or before January 1, 1957, and*

And the Senate agree to the same.

## Amendment numbered 342:

That the House recede from its disagreement to the amendment of the Senate numbered 342, and agree to the same with an amendment as follows:

On page 51, line 16, of the Senate engrossed amendments, after "Secretary", insert the following: *of Health, Education, and Welfare;* and the Senate agree to the same.

DANIEL A. REED,  
THOMAS A. JENKINS,  
RICHARD M. SIMPSON,  
JERE COOPER,  
JOHN D. DINGELL,

*Managers on the Part of the House.*

EUGENE D. MILLIKIN,  
EDWARD MARTIN,  
JOHN J. WILLIAMS,

*Managers on the Part of the Senate.*

## STATEMENT OF THE MANAGERS ON THE PART OF THE HOUSE

The managers on the part of the House at the conference on the disagreeing votes of the two Houses on the amendments of the Senate to the bill (H. R. 9366) to amend the Social Security Act and the Internal Revenue Code so as to extend coverage under the old-age and survivors insurance program, increase the benefits payable thereunder, preserve the insurance rights of disabled individuals, and increase the amount of earnings permitted without loss of benefits, and for other purposes, submit the following statement in explanation of the effect of the action agreed upon by the conferees and recommended in the accompanying conference report:

The following Senate amendments made technical, clerical, clarifying, or conforming changes (including changes in section references made necessary by the enactment of the Internal Revenue Code of 1954): 5, 9, 10, 13, 15, 25, 28-30, 32, 35, 37-44, 46-60, 61-63, 67, 68, 71-73, 79, 80, 83, 84, 86, 87, 97, 100-110, 112-124, 135, 138, 142, 143, 146, 147, 149, 150, 152, 153, 155-159, 161, 162, 165, 166, 168-186, 188, 190-199, 201-237, 239-253, 257-259, 261-264, 266-270, 272, 273, 275-297, 298-318, 320, 321, 323-328, 330-333, 335-337, 339, and 340. With respect to these amendments (1) the House either recedes or recedes with amendments which are technical, clerical, clarifying, or conforming in nature, or (2) the Senate recedes in order to conform to other action agreed upon by the committee of conference.

Amendments Nos. 1, 2, and 3: The House bill amended section 209 (h) of the Social Security Act so as to exclude from wages, for purposes of old-age and survivors insurance, cash remuneration paid by an employer to an employee in any calendar year for agricultural labor unless such remuneration is \$200 or more. This provision would replace the provision in present law (eliminated by section 101 (a) (4) of the bill) which excludes agricultural labor performed in a calendar quarter from covered employment unless the cash remuneration paid for such labor is \$50 or more and the individual performing such labor is "regularly employed" for that purpose. Under the Senate amendments, coverage for agricultural labor would depend upon the payment to the employee of \$50 or more in a calendar quarter rather than \$200 or more in a calendar year. The Senate recedes from amendments Nos. 1 and 2, and the House recedes from its disagreement to amendment No. 3 with an amendment reducing the amount of such cash remuneration from \$200 to \$100, with the result that, under the conference agreement, coverage for agricultural labor depends upon the payment to the employee by any one employer of \$100 or more in a calendar year.

Amendment No. 4: The House bill removed the exclusion from "employment" of services performed in connection with the production, harvesting, or processing of crude gum (oleo-resin), thereby covering such services under old-age and survivors insurance on the same basis as other agricultural labor. The Senate amendment

restored the provision excluding such services from coverage. The House recedes.

Amendment No. 6: The House bill continued in effect the provisions of the present law excluding from "employment" services performed by foreign agricultural workers under contracts entered into in accordance with title V of the Agricultural Act of 1949. The Senate amendment provided in addition for the exclusion from "employment" of services performed by foreign agricultural workers lawfully admitted to the United States from the Bahamas, Jamaica, and the other British West Indies on a temporary basis to perform agricultural labor. The House recedes.

Amendment No. 7: Section 101 (c) of the House bill extended coverage to most service (now excluded) performed by employees of Federal instrumentalities who are not already covered by a federally established retirement system. It also extended coverage to service performed by two groups of employees (employees of Federal home loan banks and individuals subject to the retirement system of the TVA) who are now covered by other retirement systems. Paragraph (3) of section 101 (c) made certain administrative provisions applicable to civilian employees of Coast Guard exchanges and other activities (who constitute one of the groups brought under coverage by the bill). The Senate amendment deleted these provisions, thereby continuing the exclusion of these employees from coverage. The House recedes with an amendment which in effect restores the House language but continues the exclusion from coverage of employees of Federal home loan banks and individuals subject to the retirement system of the TVA.

Amendment No. 8: Section 101 (d) (1) of the House bill provided for the coverage of certain ministers and members of religious orders employed by nonprofit tax-exempt organizations upon the filing by the organization concerned of a certificate (concurrent in by two-thirds of the clergymen employees) waiving its exemption from the taxes imposed by the Federal Insurance Contributions Act. Clergymen who concur in the filing of such certificate, and those employed by the organization thereafter, would be covered on a compulsory basis. Section 101 (d) (2) of the House bill provided for the coverage, on a compulsory basis, of self-employed ministers and members of religious orders (as well as other ministers and members of religious orders to the extent that their income is derived from self-employment). Section 101 (d) (3) of the House bill made it clear that nothing in the bill should be construed to mean that any minister is an employee of an organization for any purposes other than those specified.

The Senate amendment struck out these provisions of the House bill, and substituted a new provision which would permit both employed and self-employed ministers and members of religious orders (other than those who have taken a vow of poverty) to elect voluntarily and on an individual basis, as provided in section 1402 (e) of the Internal Revenue Code of 1954 (added by amendment No. 200), to be covered under old-age and survivors insurance as self-employed individuals. The substituted provision would also permit Christian Science practitioners (who under the House bill are covered on a compulsory basis as professional self-employed) to elect coverage on the same individual basis. In addition, the Senate amendment contained a new provision providing that ministers and members of religious

orders (and United States citizens performing ministerial services in the employ of American employers) shall compute their net earnings from self-employment derived from such services without regard to certain provisions of the Internal Revenue Code of 1954 relating to income from sources outside the United States. The House recedes with a clerical amendment.

Amendment No. 11: Section 101 (g) (1) of the House bill extended coverage to self-employed farm operators having annual net earnings of \$400 or more from self-employment. It also provided for self-employed farm operators an optional method of reporting income for old-age and survivors insurance purposes; under this provision, the farm operator could presume his net earnings from farming to be 50 per centum of his gross income from farming if such gross income is less than \$1,800, and could presume his net earnings from farming to be \$900 if such gross income is more than \$1,800 and such net earnings (otherwise computed) would be less than \$900. Section 101 (g) (2) of the House bill provided that, in determining net earnings from self-employment, rentals paid in the form of crop shares should not be included.

Section 101 (g) (4) of the House bill extended coverage to all professional self-employed individuals, except physicians, on the same basis as nonprofessional self-employed individuals are now covered. Among those to whom coverage would be extended by this provision are lawyers, dentists, osteopaths, veterinarians, chiropractors, naturopaths, optometrists, Christian Science practitioners, architects, accountants (of several specified types), funeral directors, and professional engineers.

The Senate amendment strikes out these provisions, thereby continuing in effect the present exclusion from coverage of self-employed farm operators and self-employed professional individuals.

The House recedes with an amendment which (1) restores the House provisions relating to the coverage of self-employed farm operators, and (2) continues the present exclusion from coverage of most professional self-employed individuals but extends coverage to architects, accountants, funeral directors, and engineers (along with Christian Science practitioners on the basis provided by amendments Nos. 8 and 200).

Amendment No. 12: This amendment, which relates to the exclusion of coal royalties in computing net earnings from self-employment, merely restores a provision, contained in section 101 (g) (3) of the House bill, which was stricken out by amendment No. 11 along with the provisions relating to coverage of self-employed farm operators and self-employed professional individuals. In view of the action taken by the conferees on that amendment, the Senate recedes.

Amendments Nos. 14, 16, 17, 18, and 19: Section 101 (h) (1) of the House bill, relating to the prohibition against coverage of employees in positions under a State or local retirement system, made such prohibition inapplicable to employees who (while holding such positions) are ineligible to be members of such system. The same provision of the House bill provided that individuals in positions under such a system (other than those ineligible for membership and policemen and firemen), either on the date of the enactment of the bill or on the date the State agreement is made applicable to their coverage group, can be covered for old-age and survivors' insurance purposes only upon a referendum. The Senate amendments, which are technical in nature,

divided this provision into two subparagraphs in order to permit the application of separate effective dates to the two parts. The House recedes.

Amendments Nos. 20, 21, 22, 23, and 24: The House bill provided that 90 days' notice be given all eligible employees of any referendum held on the question of whether service subject to a State or local retirement system should be covered under a State agreement for old-age and survivors' insurance purposes. It also provided, as a condition of such coverage, that a majority of the eligible employees must vote in the referendum and that two-thirds of those voting must vote in favor of coverage. The Senate amendments would require that not less than 90 days' notice be given, and that a majority of the eligible employees vote in favor of coverage. The House recedes.

Amendments Nos. 26 and 27: The House bill provided that, if a State or local retirement system covers positions of State employees and employees of one or more political subdivisions, or covers employees of two or more political subdivisions, each such subdivision (and the State, if its employees are also covered) may be deemed to have a separate retirement system for purposes of section 218 of the Social Security Act. The Senate amendments provided that any one or more of the subdivisions concerned (or any one or more of such subdivisions and the State, if State employees are covered) may be deemed to have a separate retirement system; the subdivisions could thus be grouped together, if desired, according to size, location, number, or type of personnel involved. The Senate amendments also provided that, where a retirement system covers positions of employees of more than one institution of higher learning (including a junior college or teachers' college), the employees of each such institution shall (if the State so desires) be deemed to have a separate retirement system for purposes of section 218. The House recedes.

Amendment No. 31: This amendment added to the House bill a new provision, effective January 1, 1955, permitting a State to deem certain inspectors of agricultural products to be State employees who would constitute a separate coverage group for purposes of section 218 of the Social Security Act. The House recedes.

Amendment No. 33: This amendment added to the House bill a new provision permitting the modification of the agreement entered into with the State of Utah pursuant to section 218 of the Social Security Act so that the agreement will apply to services performed by employees of certain designated schools and State agencies (with the employees of each such school and agency constituting a separate coverage group). The State may include any one or more of these groups under the agreement; and any group so included by a modification agreed to before 1955 may be covered retroactively with respect to services performed after any date specified in the modification, but not earlier than December 31, 1950. The House recedes with a clerical amendment.

Amendment No. 34: This amendment added to the House bill a new provision providing that if the agreement entered into with the State of Arizona pursuant to section 218 of the Social Security Act is modified prior to January 1, 1956, so as to make such agreement applicable to service performed by employees in positions covered by the Arizona Teachers' Retirement System (all of whom shall be deemed to constitute a separate coverage group), such modification may be made effective with respect to service performed in such posi-

tions after any effective date specified therein; but not earlier than December 31, 1950. The House recedes with a clerical amendment.

Amendment No. 36: Section 101 (j) of the House bill established a presumption that work deductions have been made from the benefits of certain State and local employees whose services prior to 1955 were covered retroactively by a State under an agreement entered into under section 218 of the Social Security Act. This presumption would enable employees who were entitled to old-age and survivors insurance benefits (and not subject to deduction under section 203 (b) of the Social Security Act) at the time the services were performed to qualify for recomputation of their primary insurance amounts, and would arise solely for the purpose of determining entitlement to such a recomputation. (Under existing law such a recomputation is authorized only where the primary beneficiary has had deductions from benefits on account of services performed during 12 months out of a period of 36 months. This amendment makes clarifying changes with respect to the method of recomputation and provides additional dates as of which an individual may be presumed to become entitled to old-age insurance benefits, but it makes only minor changes in the substance of the House bill. The House recedes.

Amendment No. 45: This amendment would remove funeral directors from the list of the professions excluded from coverage by section 211 (c) (5) of the Social Security Act, thereby covering them under old-age and survivors insurance on a compulsory basis. In view of the action taken by the conferees on amendment No. 11 (relating to professional self-employed), the Senate recedes.

Amendments Nos. 64, 65, and 66: The House bill provided that the determination of an individual's starting and closing dates for purposes of computing his average monthly wage should, where more than one date was possible, be made on the basis of the dates yielding the higher average monthly wage. The Senate amendments would base this determination instead on the dates yielding the higher primary insurance amount, in order to avoid the necessity of using the date which produces the higher average monthly wage even though use of an alternative date would produce a higher primary insurance amount and therefore a higher benefit. The House recedes.

Amendments Nos. 69 and 70: Section 102 (e) (2) of the House bill provided that an individual, in computing his average monthly wage, could drop out the 5 years of lowest earnings (instead of the 4 such years) only if he had at least 20 quarters of coverage prior to his closing date. The Senate amendment eliminated the requirement that the 20 quarters occur prior to the closing date, thereby permitting the 5-year dropout in the case of any individual having at least 20 quarters of coverage regardless of when the quarters occurred. The House recedes.

Amendment No. 74: The House bill provided that an individual could secure a "work recomputation" of his primary insurance amount (to take account of earnings after the last previous computation thereof) only if he has earnings of not less than \$1,000 in a calendar year after 1953 and after the last previous computation of such amount. This amendment, in order to conform with the increase made by amendments Nos. 130-134, in the exempt amount for retirement test purposes, would require earnings of more than \$1,200 (rather than earnings of "not less than \$1,000") in any such

calendar year as a condition of the recomputation. The House recedes.

Amendment No. 75: This amendment added to the House bill a provision making it clear that an individual can qualify for only one "work recomputation" on the basis of earnings in any one calendar year. The House recedes.

Amendment No. 76: Under the House bill, an individual who qualified for a work recomputation before 1955, and who also had enough earnings during 1954 to qualify him for a work recomputation under the new provisions added by the bill, would have to choose one or the other since the recomputation under existing law would preclude a recomputation under the new provisions on the basis of his 1954 earnings. The Senate amendment eliminates the necessity for this choice, thereby making it possible for the individual to obtain the recomputation under existing law and also (if it would increase the benefit) under the new provisions. The House recedes.

Amendments Nos. 77, 78, 81, and 82: Under the House bill, in the first work recomputation to which an individual becomes entitled after enactment all applicable starting and closing dates and benefit formulas would be used, even though the 4 or 5 years of lowest earnings were dropped out in a previous computation of such individual's primary insurance amount. The Senate amendments, to avoid a complete reopening of the benefit recomputation provisions and the necessity of redetermining data already available, would provide that where the drop-out provisions have previously been applied in computing an individual's primary insurance amount, any recomputation shall be made only through use of the new benefit formula in section 215 (a) (1) (A) of the Social Security Act, as amended by the bill. The House recedes.

Amendment No. 85: The House bill permitted the inclusion, in the computation or recomputation of an individual's primary insurance amount, of earnings for the year in which the individual became entitled to old-age insurance benefits or filed his application for recomputation, but only upon application filed after the close of that year. If he should die in the year in which he became entitled to old-age insurance benefits or filed his application for a recomputation, however, the survivors could not obtain a recomputation of his primary insurance amount since they would be entitled to such a recomputation only if the individual himself could have obtained the recomputation upon filing an application therefor in the month of his death. The Senate amendment would make it clear that the survivors could obtain the recomputation. The House recedes.

Amendments Nos. 88, 89, 90, 91, 92, 93, 94, 95, 96, and 98: Section 102 (e) (5) of the House bill contained provisions preserving the rights of individuals to qualify for certain recomputations under existing law prior to 1955. These amendments make it clear that if an individual dies without filing his application for such a recomputation, any of his survivors entitled to monthly benefits or a lump-sum death payment on the basis of his earnings could file an application and secure the recomputation to which he would have been entitled. The House recedes.

Amendment No. 99: The House bill provided that the closing date for an individual who dies or who becomes entitled to old-age insurance benefits in 1956 would be July 1, 1956 (instead of January 1,



1956), if use of the later date would result in a higher primary insurance amount and the individual had not less than six quarters of coverage after 1954; and the later closing date would be permitted in all such cases regardless of which starting date or benefit formula was used. The Senate amendment, to take care of individuals newly covered in 1955, provided that the later closing date would be used only with a starting date of December 31, 1954, and only in computing the primary insurance amount under the new formula contained in section 215 (a) (1) (A) of the Social Security Act, as amended by the bill. The House recedes.

Amendment No. 111: The House bill provided that the recomputation of an individual's primary insurance amount shall be effective (where he has not died) for and after the month in which he filed the application for such recomputation. The Senate amendment, to provide old-age insurance beneficiaries on the rolls in September 1954 with an adequate opportunity to file applications, would provide that the recomputation can be effective for up to 12 months retroactively. The House recedes.

Amendment No. 125: The House bill provided that the amount of a lump-sum death payment under section 202 (i) of the Social Security Act may not exceed \$255, which is the maximum (three times the maximum primary insurance amount) permitted under existing law. The Senate amendment would eliminate this limitation, so that the lump-sum death payment based on an individual's earnings would continue to be equal to three times the amount of such individual's primary insurance amount. The Senate recedes.

Amendments Nos. 126, 127, 128, 129, 136, 145, 148, and 154: The House bill retained as a part of the retirement test the provisions of present law (section 203 of the Social Security Act) which provide that deductions from benefits on account of earnings shall be made only for months in which the beneficiary concerned (or, in the case of dependents' benefits, the old-age insurance beneficiary) is under the age of 75. The Senate amendment lowered from 75 to 72 the age above which such deductions will not be imposed under the amended provisions of section 203 (or under those of the present provisions of section 203 which, to take care of individuals whose taxable years do not coincide with the calendar year, will remain in effect for months after 1954). The House recedes.

Amendments Nos. 130, 131, 132, 133, 134, and 144: The House bill, in placing the retirement test entirely on an annual basis, provided that no deductions from benefits would be made on account of earnings if such earnings do not exceed \$1,000 for a taxable year of 12 months (or a proportionate amount for a shorter taxable year). The Senate amendment increased the amount of earnings permitted without deduction from benefits to \$1,200 for a taxable year of 12 months (or \$100 times the number of months involved for a shorter taxable year). The House recedes.

Amendments Nos. 137, 139, 140, and 141: The House bill, in combining wages and net earnings from self-employment as "earnings" for retirement test purposes, included earnings derived from non-covered employment within the United States as well as net earnings from self-employment derived from certain noncovered trades and businesses. The Senate amendment provided that only earnings arising from covered employment and self-employment shall be in-

cluded in "earnings" for retirement test purposes. (It is expected that the possibility of changing the date for filing reports of earnings for retirement test purposes, so as to conform with the new April 15 filing date for income-tax returns, will be considered early in the next session of Congress.) The Senate recesses.

Amendment No. 151: The House bill contained a provision requiring that deductions be made from the benefits of survivors and dependents who are residing abroad, except in certain specified cases. The Senate amendment deleted this provision. The House recesses.

Amendment No. 160: Section 107 of the House bill provided that any wages and self-employment income earned by an individual while he is unlawfully in the United States may not be counted in computing his benefits, if the Attorney General has notified the Secretary of such unlawful residence. Section 108 of the House bill provided that no benefits shall be paid under section 202 of the Social Security Act on the basis of the wages and self-employment income of any individual after such individual has been deported under any one of fourteen specified paragraphs of section 241 (a) of the Immigration and Nationality Act, if the Attorney General has notified the Secretary of such deportation. The Senate amendment deleted these provisions of the House bill.

The House recesses with an amendment providing that (1) no such benefits shall be paid to any individual on the basis of his wages and self-employment income for any month after the Attorney General notifies the Secretary that such individual has been deported under one of the specified paragraphs and before he has been lawfully readmitted to the United States, (2) no benefits shall be paid to any survivor or dependent of an individual so deported and not lawfully readmitted for any month in which such survivor or dependent is outside the United States, except in the case of survivors and dependents who are citizens of the United States, and (3) earnings by such individual after he has been so deported shall not deprive his survivors and dependents (under section 203 of the Social Security Act) of benefits to which they are otherwise entitled.

Amendment No. 163: The House bill provides an alternative basis for determining fully insured status in the case of individuals newly covered on January 1, 1955 (and others living on that date). Under this provision, the individual would be fully insured for old-age and survivors insurance purposes if all of the quarters elapsing after 1954 and before July 1, 1956, or (if later) before the quarter in which he attains retirement age or dies, are quarters of coverage. The Senate amendment makes it clear that there must be at least six of such quarters so elapsing. The House recesses.

Amendment No. 164: Section 109 (b) of the House bill amended section 213 (a) (2) (B) of the Social Security Act so as to provide a method for crediting quarters of coverage on the basis of annual amounts of wages received for agricultural labor. The Senate amendment deleted this provision as being unnecessary when it placed the coverage test for agricultural labor on a quarterly rather than an annual basis. The House recesses with an amendment which in effect restores the House language with an appropriate modification to conform with the action taken by the conferees on amendments Nos. 1-3 (relating to coverage for agricultural labor).

Amendment No. 167: The House bill provided that any individual who died prior to September 1, 1950, having at least six quarters of

coverage but not being fully insured under the law in effect at that time, shall be deemed to have died a fully insured individual (except for purposes of determining entitlement of a former wife divorced). Such individual's primary insurance amount would be computed under the provisions of section 215 (d) (4) of the present Social Security Act, except that his closing date would be the first day of the quarter in which he died. The Senate amendment provided that if the individual was currently insured when he died, and some other person was entitled to a benefit on the basis of his wages, his primary insurance benefit would be computed under the act as in effect prior to September 1950; in all other cases the computation would be as provided in the House bill. The House recedes.

Amendment No. 187: This amendment adds to the bill a new section providing that service which is performed after 1954 in the employ of the Federal Government, and which constitutes "employment" under section 210 (a) of the Social Security Act, shall not be credited toward benefits under any federally established retirement system other than the old-age and survivors' insurance system and the railroad retirement system. The House recedes with an amendment limiting the application of the section to Federal service newly covered by the bill.

Amendment No. 189: This amendment would delete section 201 (a) of the House bill, which made the necessary changes in the provisions of the Internal Revenue Code relating to the exclusion of farm income from "net earnings from self-employment" for purposes of the Self-Employment Contributions Act to correspond with the changes made in section 211 (a) of the Social Security Act (relating to coverage of self-employed farm operators for old-age and survivors' insurance purposes). To conform with the action taken by the conferees with respect to the coverage of these farm operators, the Senate recedes.

Amendment No. 200: This amendment would delete section 201 (c) of the House bill, which made the necessary changes in the provisions of the Internal Revenue Code relating to the exclusion of professional services from the definition of "trade or business" for purposes of the Self-Employment Contributions Act to correspond with the changes made by the House bill in section 211 (c) of the Social Security Act (relating to the exclusion from coverage of professional self-employed individuals for old-age and survivors' insurance purposes).

In addition, this amendment would add new provisions to section 1402 of the Internal Revenue Code of 1954 to replace the provisions stricken out by amendments Nos. 8 and 274, and to conform with the new provisions added by amendment No. 8 (as well as those added by amendment No. 45, relating to coverage of funeral directors). Section 1402 (e), as added by this amendment, would permit any employed or self-employed minister or member of a religious order (other than one who has taken a vow of poverty), and any Christian Science practitioner, to file a certificate certifying that he elects to be covered by the old-age and survivors insurance system established by title II of the Social Security Act. Any such individual would be covered as a self-employed individual (and subject to the self-employment tax) for the taxable year with respect to which the certificate is filed and all succeeding taxable years, but he would be required to file such certificate on or before the due date of the return for his second taxable year ending after 1954 for which he has net earnings

from self-employment (some part of which was derived from service as such minister, member, or practitioner) of \$400 or more.

The House recedes with amendments (1) conforming with the action taken by the conferees on amendment No. 11 (relating to the coverage of self-employed professional individuals), and (2) making certain clerical, clarifying, and conforming changes.

Amendment No. 238: This amendment would delete section 203 of the House bill, which made the necessary changes in the Internal Revenue Code to correspond with the changes made by the House bill in section 205 (p) (3) of the Social Security Act (relating to the application of certain special rules to civilian employees of Coast Guard exchanges). To conform with the action taken by the conferees with respect to the coverage of Federal employees, the Senate recedes.

Amendments Nos. 254, 255, and 256: These amendments make changes in the provisions of the Internal Revenue Code relating to the exclusion of cash remuneration paid for agricultural labor from "wages" for purposes of the Federal Insurance Contributions Act which correspond with the changes made by the Senate amendments in section 209 (h) of the Social Security Act (relating to coverage of agricultural labor for old-age and survivors insurance purposes). The Senate recedes from amendments Nos. 254 and 255, and the House recedes from its disagreement to amendment No. 256 with an amendment to conform with the action taken by the conferees on amendments Nos. 1-3 (relating to coverage of agricultural labor).

Amendment No. 260: This amendment makes changes in the provisions of the Internal Revenue Code relating to the exclusion of certain forms of agricultural labor from "employment" for purposes of the Federal Insurance Contributions Act which correspond with the changes made by Senate Amendments Nos. 4 and 6 in section 210 (a) (1) of the Social Security Act (relating to the exclusion from coverage for old-age and survivors' insurance purposes of services performed as crude gum workers and as West Indian agricultural workers lawfully admitted to the United States on a temporary basis). To conform with the action taken by the conferees with respect to the coverage of such services, the House recedes.

Amendment No. 265: This amendment would delete section 205 (d) of the House bill, which made the necessary changes in the provisions of the Internal Revenue Code relating to the exclusion of Federal service from "employment" for purposes of the Federal Insurance Contributions Act to correspond with the changes made by the House bill in section 210 (a) of the Social Security Act (relating to the exclusion of Federal service from "employment" for old-age and survivors' insurance purposes).

This amendment would also delete section 205 (e) of the House bill, which made the necessary changes in the provisions of the Internal Revenue Code relating to the exclusion from "employment" of services performed in the employ of nonprofit tax-exempt organizations for purposes of the Federal Insurance Contributions Act to correspond with the changes made by the House bill in section 210 (a) of the Social Security Act (relating to the exclusion from coverage for old-age and survivors' insurance purposes of services performed in the employ of such organizations).

The House recedes with an amendment to conform with the action taken by the conferees on amendment No. 7 (which in effect restored

the House language relating to coverage of Federal employees but continued the exclusion from coverage of Federal home loan bank employees and TVA employees) and amendment No. 8 (which provided for the coverage of ministers on an individual voluntary basis).

Amendment No. 271: The Senate amendment added to the House bill a new section making it clear that an employer may deduct, from the remuneration paid by him to an employee for domestic service, for service not in the course of his trade or business, for agricultural labor, or for industrial homework, an amount equivalent to the employee tax imposed by section 3101 of the Internal Revenue Code of 1954, even though at the time of payment he cannot be certain that the test for liability to the tax will be met. The House recedes with an amendment designed to conform with the action taken by the conferees in placing the coverage and taxability tests for agricultural labor on an annual basis.

Amendment No. 274: This amendment deletes the provisions of the House bill which established procedures for the filing of certificates by nonprofit organizations, waiving their tax exemption with respect to ministers and members of religious orders in their employ, in order to enable such ministers and members of religious orders to obtain coverage under the old-age and survivors' insurance system. To conform with the action taken by the conferees on amendments Nos. 8 and 200, the House recedes, with an amendment providing that the list accompanying any certificate filed by a nonprofit organization with respect to its lay employees may be amended (by filing a supplemental list, as provided in existing law) only within a period of 2 years after the certificate takes effect.

Amendment No. 319: The House bill provided that whenever a domestic corporation enters into an agreement to have the employees of one or more of its foreign subsidiaries covered under old-age and survivors insurance, and such agreement is terminated in its entirety, the domestic corporation may not again enter into such an agreement. Under the Senate amendment, the prohibition against entering into a later agreement would exist only if the former agreement was terminated by a notice of termination filed by the domestic corporation or by the Secretary or his delegate. The House recedes.

Amendment No. 322: The House bill provided that all amounts received by the Secretary from a domestic corporation pursuant to an agreement for the coverage of the employees of a foreign subsidiary of such corporation should be regarded for purposes of section 201 of the Social Security Act (relating to the Federal Old-Age and Survivors Insurance Trust Fund) as taxes collected under the Federal Insurance Contributions Act. The Senate amendment provided that, for purposes of section 201, remuneration (paid for services covered by the agreement) which would constitute wages if the services constituted employment, and which is reported to the Secretary or his delegate pursuant to the agreement or appropriate regulations, shall be considered wages subject to employment taxes. The House recedes.

Amendment No. 329: This amendment added to the House bill a new provision requiring that each domestic corporation which enters into an agreement for the coverage of the employees of one or more foreign subsidiaries shall be considered an employer in its capacity as a party to such agreement, separate and distinct from its identity as an employer of individuals on its own account. The House recedes.

Amendment No. 334: Section 301 of the House bill extended for one additional year (to September 30, 1955) the provision of the 1952 amendments to the Social Security Act which increased the proportion of State public assistance expenditures to be borne from Federal funds. The Senate amendment extended that provision for 2 additional years (to September 30, 1956). The House recedes.

Amendment No. 338: This amendment lowers from 75 to 72 the age above which deductions from railroad retirement survivor benefits on account of outside earnings will not be imposed under the Railroad Retirement Act of 1937. In order to conform with the action taken by the conferees in dealing with the corresponding age requirement for the retirement test in section 203 of the Social Security Act, the House recedes.

Amendment No. 341: This amendment would add to the House bill a new section 403, relating to service performed in the employ of certain tax-exempt organizations after 1950 and prior to 1955. Under this amendment, if an individual was employed during such period by a tax-exempt organization which failed to file a waiver certificate under section 1426 (l) (1) of the Internal Revenue Code of 1939, and his service would have constituted employment if the organization had filed such certificate, the individual will be deemed to have received remuneration for employment (as defined in section 210 of the Social Security Act and section 1426 (b) of the Internal Revenue Code of 1939) to the extent that employment taxes (not refunded) have been paid with respect thereto. Taxes paid prior to the enactment of the bill must have been paid in good faith and upon the assumption that the certificate was filed. Similarly, if the organization filed the certificate but the individual's signature did not appear on the list of concurring employees, his remuneration may be deemed to constitute remuneration for employment to the extent that employment taxes (not refunded) were paid with respect thereto. The House recedes with an amendment making it clear that in either case a part of the employment taxes must have been paid before the enactment of the bill, and providing that the individual concerned (where the certificate was filed but his signature did not appear on the list) must file his request to have such remuneration treated as remuneration for employment within 2 years after the enactment of the bill.

Amendment No. 342: This amendment added to the House bill a new section 404, which would direct the Secretary to conduct a full and complete study of the feasibility of providing increased minimum benefits (\$55, \$60, or \$75 a month) under title II of the Social Security Act. The study would include estimates of the increased costs involved, the impact on the Trust Fund, and the reductions in public assistance grants which might result from such increased benefits. The House recedes with an amendment to make it clear that the "Secretary" is the Secretary of Health, Education, and Welfare.

DANIEL A. REED,  
THOMAS A. JENKINS,  
RICHARD M. SIMPSON,  
JERE COOPER,  
JOHN D. DINGELL,

*Managers on the Part of the House.*