

otherwise payable if the employee's service as an employee after December 31, 1936, had been covered under the Social Security Act [42 U.S.C. 301 et seq.], minus the amount of any reduction required under section 231b(m) or 231c(i) of this title.

Unless otherwise provided by law enacted after August 13, 1981, or by a later report filed by the Board under subsection (a) of this section, regulations issued by the Board under this subsection shall apply beginning with the fiscal year designated by the Board in its written report under subsection (a) of this section. Any Board regulation which becomes effective under this subsection may be modified, rescinded, or superseded in the same manner and to the same extent as in the case of any other Board regulation issued under authority of this subchapter.

(Aug. 29, 1935, ch. 812, §22, as added Pub. L. 97-35, title XI, §1126(b), Aug. 13, 1981, 95 Stat. 639; amended Pub. L. 98-76, title I, §105, Aug. 12, 1983, 97 Stat. 416; Pub. L. 104-66, title II, §2221(b), Dec. 21, 1995, 109 Stat. 733.)

REFERENCES IN TEXT

The Social Security Act, referred to in subsec. (c)(2), is act Aug. 14, 1935, ch. 531, 49 Stat. 620, as amended, which is classified generally to chapter 7 (§301 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see section 1305 of Title 42 and Tables.

AMENDMENTS

1995—Subsec. (a)(1). Pub. L. 104-66 substituted “May 1” and “July 1” for “February 1” and “April 1”, respectively, in introductory provisions.

1983—Subsec. (a). Pub. L. 98-76 amended subsec. (a) generally, substituting provisions requiring Railroad Retirement Board to annually prepare and report on a five-year projection of ability of Railroad Retirement Account to pay benefits during five-year period for provisions which required Board to prepare a report in any fiscal year in which it determined that more than 50 percent of borrowing authority under this subchapter would be used.

EFFECTIVE DATE

Section effective Oct. 1, 1981, see section 1129(g) of Pub. L. 97-35, set out as an Effective Date of 1981 Amendment note under section 231 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 231f-1 of this title.

§ 231v. Repealed. Pub. L. 100-504, title I, § 102(e)(3), Oct. 18, 1988, 102 Stat. 2517

Section, act Aug. 29, 1935, ch. 812, §23, as added Aug. 12, 1983, Pub. L. 98-76, title IV, §418, 97 Stat. 438, provided that for purposes of Inspector General Act of 1978, the Railroad Retirement Board is an “establishment” and the Chairman of such Board the “head of the establishment”. See sections 9 and 11 of Pub. L. 95-452, the Inspector General Act of 1978, set out in the Appendix to Title 5, Government Organization and Employees.

EFFECTIVE DATE OF REPEAL

Repeal effective 180 days after Oct. 18, 1988, see section 113 of Pub. L. 100-504, set out as an Effective Date of 1988 Amendment note under section 5 of Pub. L. 95-452 [Inspector General Act of 1978] set out in the Appendix to Title 5, Government Organization and Employees.

CHAPTER 10—TAX ON CARRIERS AND EMPLOYEES

§§ 241 to 253. Repealed. June 29, 1937, ch. 405, § 11, 50 Stat. 440

Section 241, act Aug. 29, 1935, ch. 813, §1, 49 Stat. 974, defined terms for purposes of this subchapter.

Section 242, act Aug. 29, 1935, ch. 813, §2, 49 Stat. 975, related to income tax on employees.

Section 243, act Aug. 29, 1935, ch. 813, §3, 49 Stat. 975, related to deduction of tax from wages.

Section 244, act Aug. 29, 1935, ch. 813, §4, 49 Stat. 975, related to excise tax on carriers.

Section 245, act Aug. 29, 1935, ch. 813, §5, 49 Stat. 975, related to adjustment of tax.

Section 246, act Aug. 29, 1935, ch. 813, §6, 49 Stat. 975, related to refunds and deficiencies.

Section 247, act Aug. 29, 1935, ch. 813, §7, 49 Stat. 975, related to income tax on employees' representatives.

Section 248, act Aug. 29, 1935, ch. 813, §8, 49 Stat. 976, related to collection and payment of taxes.

Section 249, act Aug. 29, 1935, ch. 813, §9, 49 Stat. 976, related to court jurisdiction.

Section 250, act Aug. 29, 1935, ch. 813, §10, 49 Stat. 976, related to penalties under this subchapter.

Section 251, act Aug. 29, 1935, ch. 813, §11, 49 Stat. 976, related to meaning of “employment”.

Section 252, acts Aug. 29, 1935, ch. 813, §12, 49 Stat. 976; Feb. 27, 1937, ch. 19, 50 Stat. 23, related to termination of taxes.

Section 253, act Aug. 29, 1935, ch. 813, §13, 49 Stat. 977, related to separability of provisions.

§§ 261 to 273. Omitted

CODIFICATION

Sections 261 to 273 were omitted pursuant to section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which provided that all laws or parts of laws codified into the Internal Revenue Code of 1939, enacted by act Feb. 10, 1939, to the extent they related exclusively to internal revenue laws, were repealed. The Internal Revenue Code of 1939 was generally repealed by section 7851 of act Aug. 16, 1954, ch. 736, 68A Stat. 919 (section 7851 of Title 26, Internal Revenue Code), which act enacted the Internal Revenue Code of 1954 [now 1986]. See section 7807 of Title 26, relating to applicability of rules in effect upon the enactment of the Internal Revenue Code of 1986.

Section 261, acts June 29, 1937, ch. 405, §1, 50 Stat. 435; Aug. 13, 1940, ch. 664, §§1, 3, 54 Stat. 785, 786, defined terms for purposes of this subchapter.

Section 262, act June 29, 1937, ch. 405, §2, 50 Stat. 437, related to income tax on employees.

Section 263, act June 29, 1937, ch. 405, §3, 50 Stat. 437, related to excise tax on employers.

Section 264, act June 29, 1937, ch. 405, §4, 50 Stat. 438, related to refunds and deficiencies.

Section 265, act June 29, 1937, ch. 405, §5, 50 Stat. 438, related to income tax on employee representatives.

Section 266, act June 29, 1937, ch. 405, §6, 50 Stat. 439, related to deductibility from regular income tax.

Section 267, act June 29, 1937, ch. 405, §7, 50 Stat. 439, related to collection and payment of taxes.

Section 268, act June 29, 1937, ch. 405, §8, 50 Stat. 439, related to court jurisdiction.

Section 269, act June 29, 1937, ch. 405, §9, 50 Stat. 439, related to Social Security Act.

Section 270, act June 29, 1937, ch. 405, §10, 50 Stat. 440, related to separability of provisions.

Section 271, act June 29, 1937, ch. 405, §11, 50 Stat. 440, related to repeals.

Section 272, act June 29, 1937, ch. 405, §12, 50 Stat. 440, related to rules and regulations.

Section 273, act June 29, 1937, ch. 405, §13, 50 Stat. 440, related to short title of this subchapter.

For provisions formerly set out in this subchapter which were covered by sections of the Internal Revenue Code of 1939, see the sections of the Internal Revenue