

references to the sections of the Internal Revenue Acts of 1926 and 1934 from which they were derived.

EFFECTIVE DATE OF 1990 AMENDMENT

Section 8(b) of Pub. L. 101-322 provided that: "The amendment made by subsection (a) [amending this section] shall be effective as of January 1, 1989."

EFFECTIVE DATE OF 1988 AMENDMENT

Section 7102(e) of Pub. L. 100-647 provided that: "The amendments made by this section [amending this section] shall take effect upon the date of the enactment of this Act [Nov. 10, 1988]."

Section 7103(c) of Pub. L. 100-647 provided that: "The amendments made by this section [amending this section and sections 360 and 361 of this title] shall apply with respect to compensation paid in months beginning after September 30, 1988."

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 98-76 applicable to compensation paid for services rendered after Dec. 31, 1983, see section 503(c) of Pub. L. 98-76, set out as a note under section 351 of this title.

EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-35 effective Oct. 1, 1981, and applicable only with respect to annuities awarded on or after that date, see section 1129 of Pub. L. 97-35, set out as a note under section 231 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 94-92 effective with respect to compensation paid for services rendered after Dec. 31, 1975, see section 2 of Pub. L. 94-92, set out as a note under section 351 of this title.

EFFECTIVE DATE OF 1963 AMENDMENT

Section 303(a) of Pub. L. 88-133 provided that the amendment made by that section is effective with respect to compensation paid after Dec. 31, 1963.

Section 304 of Pub. L. 88-133 provided that the amendment made by that section is effective with respect to contributions collected by the Railroad Retirement Board after Dec. 31, 1961.

EFFECTIVE DATE OF 1959 AMENDMENT

Amendment by sections 306(4), (5) and 307(1) of Pub. L. 86-28 effective first day of calendar month next following May 1959, and applicable only with respect to compensation paid for services rendered in calendar months after May 1959, see section 309 of Pub. L. 86-28, set out as a note under section 351 of this title.

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-927 effective Sept. 6, 1958, except as otherwise indicated, see section 207(c) of Pub. L. 85-927, set out as a note under section 351 of this title.

EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Aug. 31, 1954, effective July 1, 1954, see section 401 of act Aug. 31, 1954, set out as a note under section 351 of this title.

EFFECTIVE DATE OF 1946 AMENDMENT

Amendment by act July 31, 1946, effective Jan. 1, 1947, see section 402 of act July 31, 1946.

ADJUSTMENT OR REFUND OF EXCESSIVE CONTRIBUTIONS

Section 5(b) of act June 23, 1948, provided that: "Contributions paid under subsection (a) of section 8 of the Railroad Unemployment Insurance Act, as amended [subsec. (a) of this section], prior to the enactment of the foregoing amendment thereof [June 23, 1948] which are in excess of those required by said subsection as so amended shall be subject to adjustment or refund in ac-

cordance with the provisions of subsections (d) and (e) of said section 8 [subsecs. (d) and (e) of this section]."

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in sections 352, 360, 404 of this title; title 26 sections 51, 3322; title 49 section 24104.

§ 359. Penalties

(a) Failure to make report or furnish information; false or fraudulent statement or claim

Any officer or agent of an employer, or any employee representative, or any employee acting in his own behalf, or any person whether or not of the character hereinbefore defined, who shall willfully fail or refuse to make any report or furnish any information required by the Board in the administration of this chapter, or who shall knowingly make or aid in making or cause to be made any false or fraudulent statement or report when a statement or report is required to be made for the purposes of this chapter, or who shall knowingly make or aid in making or cause to be made any false or fraudulent statement or claim for the purpose of causing benefits or other payment to be made or not to be made under this chapter, shall be punished by a fine of not more than \$10,000 or by imprisonment not exceeding one year, or both.

(b) Agreement by employee to bear employer's contribution

Any agreement by an employee to pay all or any portion of the contribution required of his employer under this chapter shall be void, and it shall be unlawful for any employer, or officer or agent of an employer, to make, require, or permit any employee to bear all or any portion of such contribution. Any employer, or officer or agent of an employer, who violates any provision of this subsection shall be punished for each such violation by a fine of not more than \$10,000 or by imprisonment not exceeding one year, or both.

(c) Punishments not specifically provided

Any person who violates any provision of this chapter, the punishment for which is not otherwise provided, shall be punished for each such violation by a fine of not more than \$1,000 or by imprisonment not exceeding one year, or both.

(d) Payment and disposition of fines or penalties

All fines and penalties imposed by a court pursuant to this chapter shall be paid to the court and be remitted from time to time by order of the judge to the Treasury of the United States to be credited to the account.

(June 25, 1938, ch. 680, § 9, 52 Stat. 1103.)

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 354 of this title.

§ 360. Railroad unemployment insurance account

(a) Funds constituting account; availability for benefits or refunds

The Secretary of the Treasury shall maintain in the unemployment trust fund established pursuant to section 1104 of title 42 an account to be known as the railroad unemployment insurance account. This account shall consist of (i) such part of all contributions collected pursuant to