

**TITLE 31 - MONEY AND FINANCE
SUBTITLE II - THE BUDGET PROCESS
CHAPTER 13 - APPROPRIATIONS
SUBCHAPTER I - GENERAL**

§ 1309. Social security tax

Amounts made available for the compensation of officers and employees of the United States Government may be used to pay taxes imposed on an agency as an employer under chapter 21 of the Internal Revenue Code of 1986 (26 U.S.C. 3101 et seq.).

(Pub. L. 97–258, Sept. 13, 1982, 96 Stat. 919; Pub. L. 99–514, § 2, Oct. 22, 1986, 100 Stat. 2095.)

Historical and Revision Notes

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1309	31:699a.	July 15, 1952, ch. 758, § 1410, 66 Stat. 661.

The word “Amounts” is substituted for “Appropriations and funds” to eliminate unnecessary words. The words “salaries, wages, or” are omitted as being included in “compensation”.

Amendments

1986—Pub. L. 99–514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.