

[THE CODE]

[Enactments of Law &/or Application of Internal Revenue Laws]

Subtitle C— Employment Taxes— (Chapter 21)

CHAPTER 21—FEDERAL INSURANCE CONTRIBUTIONS ACT (sections 3101 to 3128)



TITLE 26 U.S.C. INTERNAL REVENUE CODE...
...is more moralistic than mathematical

Simple Definition of *moralistic*

: having or showing strong opinions about what is right behavior and what is wrong behavior

<http://www.merriam-webster.com/dictionary/moralistic>

[THE CODE]

[Enactments of Law &/or Application of Internal Revenue Laws]

Subtitle C— Employment Taxes— (Chapter 21)

Subtitle C—Employment Taxes (sections 3101 to 3512)

Subtitle C—Front Matter

CHAPTER 21—FEDERAL INSURANCE CONTRIBUTIONS ACT (sections 3101 to 3128)

CHAPTER 21—Front Matter

Subchapter A—Tax on Employees (sections 3101 to 3102)

Subchapter B—Tax on Employers (sections 3111 to 3113)

Subchapter C—General Provisions (sections 3121 to 3128)

Subchapter A—Tax on Employees (sections 3101 to 3102)

Subchapter A—Front Matter

Sec. 3101. Rate of tax

Sec. 3102. Deduction of tax from wages

Subchapter B—Front Matter

Sec. 3111. Rate of tax

Sec. 3112. Instrumentalities of the United States

Sec. 3113. Repealed. Pub. L. 94-455, title XIX, §1903(a)(2), Oct. 4, 1976, 90 Stat. 1806

Subchapter C—General Provisions (sections 3121 to 3128)

Subchapter C—Front Matter

Sec. 3121. Definitions

Sec. 3122. Federal service

Sec. 3123. Deductions as constructive payments

Sec. 3124. Estimate of revenue reduction

Sec. 3125. Returns in the case of governmental employees in States, Guam, American Samoa, and the District of Columbia

Sec. 3126. Return and payment by governmental employer

Sec. 3127. Exemption for employers and their employees where both are members of religious faiths opposed to participation in Social Security Act programs

Sec. 3128. Short title

<http://uscode.house.gov/browse/prelim@title26/subtitleC/chapter21&edition=prelim>