

# [THE CODE]

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

## **Subtitle C— Employment Taxes— (Chapter 23)**

**CHAPTER 23—FEDERAL UNEMPLOYMENT TAX ACT (sections 3301 to 3311)**



**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>

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## **Subtitle C— Employment Taxes— (Chapter 23)**

Subtitle C—Employment Taxes (sections 3101 to 3512)

Subtitle C—Front Matter

**CHAPTER 23—FEDERAL UNEMPLOYMENT TAX ACT** (sections 3301 to 3311)

CHAPTER 23—Front Matter

Sec. 3301. Rate of tax

Sec. 3302. Credits against tax

Sec. 3303. Conditions of additional credit allowance

Sec. 3304. Approval of State laws

Sec. 3305. Applicability of State law

Sec. 3306. Definitions

Sec. 3307. Deductions as constructive payments

Sec. 3308. Instrumentalities of the United States

Sec. 3309. State law coverage of services performed for nonprofit organizations or governmental entities

Sec. 3310. Judicial review

Sec. 3311. Short title

<http://uscode.house.gov/browse/prelim@title26/subtitleC/chapter23&edition=prelim>