

[THE CODE]

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

Subtitle C— Employment Taxes— (Chapter 25)

CHAPTER 25—GENERAL PROVISIONS RELATING TO EMPLOYMENT TAXES (sections 3501 to 3512)



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 (sections 3501 to 3512)

CHAPTER 25—GENERAL PROVISIONS RELATING TO EMPLOYMENT TAXES
(sections 3501 to 3512)

CHAPTER 25—Front Matter

Sec. 3501. Collection and payment of taxes

Sec. 3502. Nondeductibility of taxes in computing taxable income

Sec. 3503. Erroneous payments

Sec. 3504. Acts to be performed by agents

Sec. 3505. Liability of third parties paying or providing for wages

Sec. 3506. Individuals providing companion sitting placement services

Sec. 3507. Repealed. Pub. L. 111-226, title II, §219(a)(1), Aug. 10, 2010, 124 Stat. 2403

Sec. 3508. Treatment of real estate agents and direct sellers

Sec. 3509. Determination of employer's liability for certain employment taxes

Sec. 3510. Coordination of collection of domestic service employment taxes with collection of income taxes

Sec. 3511. Certified professional employer organizations

Sec. 3512. Treatment of certain persons as employers with respect to motion picture projects

<http://uscode.house.gov/browse/prelim@title26/subtitleC/chapter25&edition=prelim>