

1 (B) by redesignating subparagraphs (A)
2 and (B) as paragraphs (1) and (2), respectively;
3 and

4 (C) in paragraph (1) (as redesignated), by
5 striking "subparagraph (B)" and inserting
6 "paragraph (2)".

7 (h) REMOVAL OF FORMAL DECLINATION REQUIRE-
8 MENT.—Section 1140(c)(1) of such Act (42 U.S.C.
9 1320b-10(c)(1)) is amended by inserting "and the first
10 sentence of subsection (c)" after "and (i)".

11 (i) PENALTIES RELATING TO SOCIAL SECURITY AD-
12 MINISTRATION DEPOSITED IN OASI TRUST FUND.—Sec-
13 tion 1140(c)(2) of such Act (42 U.S.C. 1320b-10(c)(2))
14 is amended in the second sentence by striking "United
15 States." and inserting "United States, except that, to the
16 extent that such amounts are recovered under this section
17 as penalties imposed for misuse of words, letters, symbols,
18 or emblems relating to the Social Security Administration,
19 such amounts shall be deposited into the Federal Old-Age
20 and Survivor's Insurance Trust Fund."

21 (j) ENFORCEMENT.—Section 1140 of such Act (42
22 U.S.C. 1320b-10) is amended by adding at the end the
23 following new subsection:

1 “(d) The preceding provisions of this section shall be
2 enforced through the Office of Inspector General of the
3 Department of Health and Human Services.”.

4 (k) ANNUAL REPORTS.—Section 1140 of such Act
5 (as amended by the preceding provisions of this section)
6 is further amended by adding at the end the following new
7 subsection:

8 “(e) The Secretary shall include in the annual report
9 submitted pursuant to section 704 a report on the oper-
10 ation of this section during the year covered by such an-
11 nual report. Such report shall specify—

12 “(1) the number of complaints of violations of
13 this section received by the Social Security Adminis-
14 tration during the year,

15 “(2) the number of cases in which a notice of
16 violation of this section was sent by the Social Secu-
17 rity Administration during the year requesting that
18 an individual cease activities in violation of this sec-
19 tion,

20 “(3) the number of complaints of violations of
21 this section referred by the Social Security Adminis-
22 tration to the Inspector General in the Department
23 of Health and Human Services during the year,

1 “(4) the number of investigations of violations
2 of this section undertaken by the Inspector General
3 during the year,

4 “(5) the number of cases in which a demand
5 letter was sent during the year assessing a civil
6 money penalty under this section,

7 “(6) the total amount of civil money penalties
8 assessed under this section during the year,

9 “(7) the number of requests for hearings filed
10 during the year pursuant to subsection (c)(1) of this
11 section and section 1128A(c)(2),

12 “(8) the disposition during such year of hear-
13 ings filed pursuant to sections 1140(c)(1) and
14 1128A(c)(2), and

15 “(9) the total amount of civil money penalties
16 under this section deposited into the Federal Old-
17 Age and Survivors Insurance Trust Fund during the
18 year.”.

19 (1) PROHIBITION OF MISUSE OF DEPARTMENT OF
20 THE TREASURY NAMES, SYMBOLS, ETC.—

21 (1) GENERAL RULE.—Subchapter II of chapter
22 3 of title 31, United States Code, is amended by
23 adding at the end thereof the following new section:

1 **"§ 333. Prohibition of misuse of Department of the**
2 **Treasury names, symbols, etc.**

3 “(a) GENERAL RULE.—No person may use, in con-
4 nection with, or as a part of, any advertisement, solicita-
5 tion, business activity, or product, whether alone or with
6 other words, letters, symbols, or emblems—

7 “(1) the words ‘Department of the Treasury’,
8 or the name of any service, bureau, office, or other
9 subdivision of the Department of the Treasury,

10 “(2) the titles ‘Secretary of the Treasury’ or
11 ‘Treasurer of the United States’ or the title of any
12 other officer or employee of the Department of the
13 Treasury,

14 “(3) the abbreviations or initials of any entity
15 referred to in paragraph (1),

16 “(4) the words ‘United States Savings Bond’ or
17 the name of any other obligation issued by the De-
18 partment of the Treasury,

19 “(5) any symbol or emblem of an entity re-
20 ferred to in paragraph (1) (including the design of
21 any envelope or stationery used by such an entity),
22 and

23 “(6) any colorable imitation of any such words,
24 titles, abbreviations, initials, symbols, or emblems,
25 in a manner which could reasonably be interpreted or con-
26 strued as conveying the false impression that such adver-

1 tisement, solicitation, business activity, or product is in
2 any manner approved, endorsed, sponsored, or authorized
3 by, or associated with, the Department of the Treasury
4 or any entity referred to in paragraph (1) or any officer
5 or employee thereof.

6 “(b) TREATMENT OF DISCLAIMERS.—Any deter-
7 mination of whether a person has violated the provisions
8 of subsection (a) shall be made without regard to any use
9 of a disclaimer of affiliation with the United States Gov-
10 ernment or any particular agency or instrumentality there-
11 of.

12 “(c) CIVIL PENALTY.—

13 “(1) IN GENERAL.—The Secretary of the
14 Treasury may impose a civil penalty on any person
15 who violates the provisions of subsection (a).

16 “(2) AMOUNT OF PENALTY.—The amount of
17 the civil penalty imposed by paragraph (1) shall not
18 exceed \$5,000 for each use of any material in viola-
19 tion of subsection (a). If such use is in a broadcast
20 or telecast, the preceding sentence shall be applied
21 by substituting ‘\$25,000’ for ‘\$5,000’.

22 “(3) TIME LIMITATIONS.—

23 “(A) ASSESSMENTS.—The Secretary of the
24 Treasury may assess any civil penalty under
25 paragraph (1) at any time before the end of the

1 3-year period beginning on the date of the vio-
2 lation with respect to which such penalty is im-
3 posed.

4 “(B) CIVIL ACTION.—The Secretary of the
5 Treasury may commence a civil action to re-
6 cover any penalty imposed under this subsection
7 at any time before the end of the 2-year period
8 beginning on the date on which such penalty
9 was assessed.

10 “(4) COORDINATION WITH SUBSECTION (d).—
11 No penalty may be assessed under this subsection
12 with respect to any violation after a criminal pro-
13 ceeding with respect to such violation has been com-
14 menced under subsection (d).

15 “(d) CRIMINAL PENALTY.—

16 “(1) IN GENERAL.—If any person knowingly
17 violates subsection (a), such person shall, upon con-
18 viction thereof, be fined not more than \$10,000 for
19 each such use or imprisoned not more than 1 year,
20 or both. If such use is in a broadcast or telecast, the
21 preceding sentence shall be applied by substituting
22 ‘\$50,000’ for ‘\$10,000’.

23 “(2) TIME LIMITATIONS.—No person may be
24 prosecuted, tried, or punished under paragraph (1)
25 for any violation of subsection (a) unless the indict-

1 ment is found or the information instituted during
2 the 3-year period beginning on the date of the viola-
3 tion.

4 “(3) COORDINATION WITH SUBSECTION (c).—
5 No criminal proceeding may be commenced under
6 this subsection with respect to any violation if a civil
7 penalty has previously been assessed under sub-
8 section (c) with respect to such violation.”

9 (2) CLERICAL AMENDMENT.—The analysis for
10 chapter 3 of title 31, United States Code, is amend-
11 ed by adding after the item relating to section 332
12 the following new item:

“333. Prohibition of misuse of Department of the Treasury names, symbols,
etc.”.

13 (3) REPORT.—Not later than May 1, 1996, the
14 Secretary of the Treasury shall submit a report to
15 the Committee on Ways and Means of the House of
16 Representatives and the Committee on Finance of
17 the Senate on the implementation of the amend-
18 ments made by this section. Such report shall in-
19 clude the number of cases in which the Secretary
20 has notified persons of violations of section 333 of
21 title 31, United States Code (as added by subsection
22 (a)), the number of prosecutions commenced under
23 such section, and the total amount of the penalties
24 collected in such prosecutions.

1 (m) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to violations occurring
3 after the date of the enactment of this Act.

4 SEC. 215. INCREASED PENALTIES FOR UNAUTHORIZED DIS-
5 CLOSURE OF SOCIAL SECURITY INFORMA-
6 TION.

7 (a) UNAUTHORIZED DISCLOSURE.—Section 1106(a)
8 of the Social Security Act (42 U.S.C. 1306(a)) is
9 amended—

10 (1) by striking “misdemeanor” and inserting
11 “felony”;

12 (2) by striking “\$1,000” and inserting
13 “\$10,000 for each occurrence of a violation”; and

14 (3) by striking “one year” and inserting “5
15 years”.

16 (b) UNAUTHORIZED DISCLOSURE BY FRAUD.—Sec-
17 tion 1107(b) of such Act (42 U.S.C. 1307(b)) is
18 amended—

19 (1) by inserting “social security account num-
20 ber,” after “information as to the”;

21 (2) by striking “misdemeanor” and inserting
22 “felony”;

23 (3) by striking “\$1,000” and inserting
24 “\$10,000 for each occurrence of a violation”; and

1 (4) by striking “one year” and inserting “5
2 years”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to violations occurring on or after
5 the date of the enactment of this Act.

6 SEC. 216. INCREASE IN AUTHORIZED PERIOD FOR EXTEN-
7 SION OF TIME TO FILE ANNUAL EARNINGS
8 REPORT.

9 (a) IN GENERAL.—Section 203(h)(1)(A) of the Social
10 Security Act (42 U.S.C. 403(h)(1)(A)) is amended in the
11 last sentence by striking “three months” and inserting
12 “four months”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 subsection (a) shall apply with respect to reports of earn-
15 ings for taxable years ending on or after December 31,
16 1994.

17 SEC. 217. EXTENSION OF DISABILITY INSURANCE PRO-
18 GRAM DEMONSTRATION PROJECT AUTHOR-
19 ITY.

20 (a) IN GENERAL.—Section 505 of the Social Security
21 Disability Amendments of 1980 (Public Law 96-265), as
22 amended by section 12101 of the Consolidated Omnibus
23 Budget Reconciliation Act of 1985 (Public Law 99-272),
24 section 10103 of the Omnibus Budget Reconciliation Act
25 of 1989 (Public Law 101-239), and section 5120 of the

1 Omnibus Budget Reconciliation Act of 1990 (Public Law
2 101-508) is further amended—

3 (1) in paragraph (3) of subsection (a), by strik-
4 ing “June 10, 1993” and inserting “June 10,
5 1996”;

6 (2) in paragraph (4) of subsection (a), by strik-
7 ing “1992” and inserting “1995”; and

8 (3) in subsection (c), by striking “October 1,
9 1993” and inserting “October 1, 1996”.

10 (b) EFFECTIVE DATE.—The amendments made by
11 this section shall take effect on the date of the enactment
12 of this Act.

13 **SEC. 218. CROSS-MATCHING OF SOCIAL SECURITY AC-**
14 **COUNT NUMBER INFORMATION AND EM-**
15 **PLOYER IDENTIFICATION NUMBER INFORMA-**
16 **TION MAINTAINED BY THE DEPARTMENT OF**
17 **AGRICULTURE.**

18 (a) SOCIAL SECURITY ACCOUNT NUMBER INFORMA-
19 TION.—Clause (iii) of section 205(c)(2)(C) of the Social
20 Security Act (42 U.S.C. 405(c)(2)(C)) (as added by sec-
21 tion 1735(a)(3) of the Food, Agriculture, Conservation,
22 and Trade Act of 1990 (Public Law 101-624; 104 Stat.
23 3791)) is amended—

24 (1) by inserting “(I)” after “(iii)”; and

1 (2) by striking "The Secretary of Agriculture
2 shall restrict" and all that follows and inserting the
3 following:

4 "(II) The Secretary of Agriculture may share any in-
5 formation contained in any list referred to in subclause
6 (I) with any other agency or instrumentality of the United
7 States which otherwise has access to social security ac-
8 count numbers in accordance with this subsection or other
9 applicable Federal law, except that the Secretary of Agri-
10 culture may share such information only to the extent that
11 such Secretary determines such sharing would assist in
12 verifying and matching such information against informa-
13 tion maintained by such other agency or instrumentality.
14 Any such information shared pursuant to this subclause
15 may be used by such other agency or instrumentality only
16 for the purpose of effective administration and enforce-
17 ment of the Food Stamp Act of 1977 or for the purpose
18 of investigation of violations of other Federal laws or en-
19 forcement of such laws.

20 "(III) The Secretary of Agriculture, and the head of
21 any other agency or instrumentality referred to in this
22 subclause, shall restrict, to the satisfaction of the Sec-
23 retary of Health and Human Services, access to social se-
24 curity account numbers obtained pursuant to this clause
25 only to officers and employees of the United States whose

1 duties or responsibilities require access for the purposes
2 described in subclause (II).

3 “(IV) The Secretary of Agriculture, and the head of
4 any agency or instrumentality with which information is
5 shared pursuant to clause (II), shall provide such other
6 safeguards as the Secretary of Health and Human Serv-
7 ices determines to be necessary or appropriate to protect
8 the confidentiality of the social security account num-
9 bers.”.

10 (b) EMPLOYER IDENTIFICATION NUMBER INFORMA-
11 TION.—Subsection (f) of section 6109 of the Internal Rev-
12 enue Code of 1986 (as added by section 1735(c) of the
13 Food, Agriculture, Conservation, and Trade Act of 1990
14 (Public Law 101-624; 104 Stat. 3792)) (relating to access
15 to employer identification numbers by Secretary of Agri-
16 culture for purposes of Food Stamp Act of 1977) is
17 amended—

18 (1) by striking paragraph (2) and inserting the
19 following:

20 “(2) SHARING OF INFORMATION AND SAFE-
21 GUARDS.—

22 “(A) SHARING OF INFORMATION.—The
23 Secretary of Agriculture may share any infor-
24 mation contained in any list referred to in para-
25 graph (1) with any other agency or instrumen-

1 tality of the United States which otherwise has
2 access to employer identification numbers in ac-
3 cordance with this section or other applicable
4 Federal law, except that the Secretary of Agri-
5 culture may share such information only to the
6 extent that such Secretary determines such
7 sharing would assist in verifying and matching
8 such information against information main-
9 tained by such other agency or instrumentality.
10 Any such information shared pursuant to this
11 subparagraph may be used by such other agen-
12 cy or instrumentality only for the purpose of ef-
13 fective administration and enforcement of the
14 Food Stamp Act of 1977 or for the purpose of
15 investigation of violations of other Federal laws
16 or enforcement of such laws.

17 “(B) SAFEGUARDS.—The Secretary of Ag-
18 riculture, and the head of any other agency or
19 instrumentality referred to in subparagraph
20 (A), shall restrict, to the satisfaction of the Sec-
21 retary of the Treasury, access to employer iden-
22 tification numbers obtained pursuant to this
23 subsection only to officers and employees of the
24 United States whose duties or responsibilities
25 require access for the purposes described in

1 subparagraph (A). The Secretary of Agri-
2 culture, and the head of any agency or instru-
3 mentality with which information is shared pur-
4 suant to subparagraph (A), shall provide such
5 other safeguards as the Secretary of the Treas-
6 ury determines to be necessary or appropriate
7 to protect the confidentiality of the employer
8 identification numbers.”;

9 (2) in paragraph (3), by striking “by the Sec-
10 retary of Agriculture pursuant to this subsection”
11 and inserting “pursuant to this subsection by the
12 Secretary of Agriculture or the head of any agency
13 or instrumentality with which information is shared
14 pursuant to paragraph (2)”, and by striking “social
15 security account numbers” and inserting “employer
16 identification numbers”; and

17 (3) in paragraph (4), by striking “by the Sec-
18 retary of Agriculture pursuant to this subsection”
19 and inserting “pursuant to this subsection by the
20 Secretary of Agriculture or any agency or instru-
21 mentality with which information is shared pursuant
22 to paragraph (2)”.

1 SEC. 219. CERTAIN TRANSFERS TO RAILROAD RETIREMENT
2 ACCOUNT MADE PERMANENT.

3 Subsection (c)(1)(A) of section 224 of the Railroad
4 Retirement Solvency Act of 1983 (relating to section 72(r)
5 revenue increase transferred to certain railroad accounts)
6 is amended by striking "with respect to benefits received
7 before October 1, 1992".

8 SEC. 220. AUTHORIZATION FOR USE OF SOCIAL SECURITY
9 ACCOUNT NUMBERS BY DEPARTMENT OF
10 LABOR IN ADMINISTRATION OF FEDERAL
11 WORKERS' COMPENSATION LAWS.

12 Section 205(c)(2)(C) of the Social Security Act (42
13 U.S.C. 405(c)(2)(C)) is amended by adding at the end the
14 following new clause:

15 "(ix) In the administration of the provisions of chap-
16 ter 81 of title 5, United States Code, and the Longshore
17 and Harbor Workers' Compensation Act (33 U.S.C. 901
18 et seq.), the Secretary of Labor may require by regulation
19 that any person filing a notice of injury or a claim for
20 benefits under such provisions provide as part of such no-
21 tice or claim such person's social security account number,
22 subject to the requirements of this clause. No officer or
23 employee of the Department of Labor shall have access
24 to any such number for any purpose other than the estab-
25 lishment of a system of records necessary for the effective
26 administration of such provisions. The Secretary of Labor

1 shall restrict, to the satisfaction of the Secretary of Health
2 and Human Services, access to social security account
3 numbers obtained pursuant to this clause to officers and
4 employees of the United States whose duties or respon-
5 sibilities require access for the administration or enforce-
6 ment of such provisions. The Secretary of Labor shall pro-
7 vide such other safeguards as the Secretary of Health and
8 Human Services determines to be necessary or appropriate
9 to protect the confidentiality of the social security account
10 numbers.”.

11 SEC. 221. RETIREMENT ELIGIBILITY FOR FEDERAL EM-
12 PLOYEES TRANSFERRED TO INTERNATIONAL
13 ORGANIZATIONS.

14 (a) TREATMENT OF SERVICE IN THE EMPLOY OF
15 INTERNATIONAL ORGANIZATIONS BY CERTAIN TRANS-
16 FERRED FEDERAL EMPLOYEES.—

17 (1) IN GENERAL.—Section 3121 of the Internal
18 Revenue Code of 1986 (relating to definitions) is
19 amended by adding at the end the following new
20 subsection:

21 “(y) SERVICE IN THE EMPLOY OF INTERNATIONAL
22 ORGANIZATIONS BY CERTAIN TRANSFERRED FEDERAL
23 EMPLOYEES.—

24 “(1) IN GENERAL.—For purposes of this chap-
25 ter, service performed in the employ of an inter-

1 national organization by an individual pursuant to a
2 transfer of such individual to such international or-
3 ganization pursuant to section 3582 of title 5, Unit-
4 ed States Code, shall constitute 'employment' if—

5 “(A) immediately before such transfer,
6 such individual performed service with a Fed-
7 eral agency which constituted 'employment'
8 under subsection (b) for purposes of the taxes
9 imposed by sections 3101(a) and 3111(a), and

10 “(B) such individual would be entitled,
11 upon separation from such international organi-
12 zation and proper application, to reemployment
13 with such Federal agency under such section
14 3582.

15 “(2) DEFINITIONS.—For purposes of this
16 subsection—

17 “(A) FEDERAL AGENCY.—The term 'Fed-
18 eral agency' means an agency, as defined in
19 section 3581(1) of title 5, United States Code.

20 “(B) INTERNATIONAL ORGANIZATION.—
21 The term 'international organization' has the
22 meaning provided such term by section 3581(3)
23 of title 5, United States Code.”

24 (2) CONTRIBUTIONS BY FEDERAL AGENCY.—
25 Section 3122 of such Code (relating to Federal serv-

1 ice) is amended by inserting after the first sentence
2 the following new sentence: "In the case of the taxes
3 imposed by this chapter with respect to service per-
4 formed in the employ of an international organiza-
5 tion pursuant to a transfer to which the provisions
6 of section 3121(y) are applicable, the determination
7 of the amount of remuneration for such service, and
8 the return and payment of the taxes imposed by this
9 chapter, shall be made by the head of the Federal
10 agency from which the transfer was made."

11 (3) COLLECTION OF EMPLOYEE CONTRIBU-
12 TIONS.—Section 3102 of such Code (relating to de-
13 duction of tax from wages) is amended by adding at
14 the end the following new subsection:

15 “(e) SPECIAL RULE FOR CERTAIN TRANSFERRED
16 FEDERAL EMPLOYEES.—In the case of any payments of
17 wages for service performed in the employ of an inter-
18 national organization pursuant to a transfer to which the
19 provisions of section 3121(y) are applicable—

20 “(1) subsection (a) shall not apply,

21 “(2) the head of the Federal agency from which
22 the transfer was made shall separately include on
23 the statement required under section 6051—

24 “(A) the amount determined to be the
25 amount of the wages for such service, and

1 “(B) the amount of the tax imposed by
2 section 3101 on such payments, and

3 “(3) the tax imposed by section 3101 on such
4 payments shall be paid by the employee.”

5 (4) EXCLUSION FROM TREATMENT AS TRADE
6 OR BUSINESS.—Paragraph (2)(C) of section 1402(c)
7 of such Code (defining trade or business) is amend-
8 ed by adding at the end the following: “except serv-
9 ice which constitutes ‘employment’ under section
10 3121(y),”.

11 (5) CONFORMING AMENDMENT.—Paragraph
12 (15) of section 3121(b) of such Code is amended by
13 inserting “, except service which constitutes ‘em-
14 ployment’ under subsection (y)” after “organiza-
15 tion”.

16 (b) AMENDMENTS TO THE SOCIAL SECURITY ACT.—

17 (1) IN GENERAL.—Section 210 of the Social
18 Security Act (42 U.S.C. 410) is amended by adding
19 at the end the following new subsection:

20 “SERVICE IN THE EMPLOY OF INTERNATIONAL ORGANI-
21 ZATIONS BY CERTAIN TRANSFERRED FEDERAL EM-
22 PLOYEES

23 “(r)(1) For purposes of this title, service performed
24 in the employ of an international organization by an indi-
25 vidual pursuant to a transfer of such individual to such
26 international organization pursuant to section 3582 of

1 title 5, United States Code, shall constitute 'employment'
2 if—

3 “(A) immediately before such transfer, such in-
4 dividual performed service with a Federal agency
5 which constituted 'employment' as defined in sub-
6 section (a), and

7 “(B) such individual would be entitled, upon
8 separation from such international organization and
9 proper application, to reemployment with such Fed-
10 eral agency under such section 3582.

11 “(2) For purposes of this subsection—

12 “(A) The term 'Federal agency' means an agen-
13 cy, as defined in section 3581(1) of title 5, United
14 States Code.

15 “(B) The term 'international organization' has
16 the meaning provided such term by section 3581(3)
17 of title 5, United States Code.”

18 (2) EXCLUSION FROM TREATMENT AS TRADE
19 OR BUSINESS.—Section 211(c)(2)(C) of such Act
20 (42 U.S.C. 411(c)(2)(C)) is amended by inserting
21 before the semicolon the following “, except service
22 which constitutes 'employment' under section
23 210(r)”.

24 (3) CONFORMING AMENDMENT.—Section
25 210(a)(15) of such Act (42 U.S.C. 410(a)(15)) is

1 amended by inserting “, except service which con-
2 stitutes ‘employment’ under subsection (r)” before
3 the semicolon.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply with respect to service performed
6 after the calendar quarter following the calendar quarter
7 in which the date of the enactment of this Act occurs.

8 SEC. 222. TREATMENT OF CERTAIN VISAS.

9 (a) AMENDMENTS TO THE INTERNAL REVENUE
10 CODE OF 1986.—

11 (1) The following provisions of the Internal
12 Revenue Code of 1986 are each amended by striking
13 “(J), or (M)” each place it appears and inserting
14 “(J), (M), or (Q)”:

15 (A) Section 871(c).

16 (B) Section 1441(b).

17 (C) Section 3121(b)(19).

18 (D) Section 3231(e)(1).

19 (E) Section 3306(c)(19).

20 (2) Paragraph (3) of section 872(b) of such
21 Code is amended by striking “(F) or (J)” and in-
22 serting “(F), (J), or (Q)”.

23 (3) Paragraph (5) of section 7701(b) of such
24 Code is amended by striking “subparagraph (J)” in

1 subparagraphs (C)(i) and (D)(i)(II) and inserting
2 “subparagraph (J) or (Q)”.

3 (b) AMENDMENT TO SOCIAL SECURITY ACT.—Para-
4 graph (19) of section 210(a) of the Social Security Act
5 is amended by striking “(J), or (M)” each place it appears
6 and inserting “(J), (M), or (Q)”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this subsection shall take effect with the calendar quarter
9 following the date of the enactment of this Act.

10 SEC. 223. TECHNICAL AND CLERICAL AMENDMENTS.

11 (a) AMENDMENTS TO TITLE II OF THE SOCIAL SE-
12 CURITY ACT.—

13 (1) Section 201(a) of the Social Security Act
14 (42 U.S.C. 401(a)) is amended, in the matter follow-
15 ing clause (4), by striking “and and” and inserting
16 “and”.

17 (2) Section 202(d)(8)(D)(ii) of such Act (42
18 U.S.C. 402(d)(8)(D)(ii)) is amended by adding a pe-
19 riod at the end and by adjusting the left hand
20 margination thereof so as to align with section
21 202(d)(8)(D)(i) of such Act.

22 (3) Section 202(q)(1)(A) of such Act (42
23 U.S.C. 402(q)(1)(A)) is amended by striking the
24 dash at the end.

1 (4) Section 202(q)(9) of such Act (42 U.S.C.
2 402(q)(9)) is amended, in the matter preceding sub-
3 paragraph (A), by striking “parargaph” and insert-
4 ing “paragraph”.

5 (5) Section 202(t)(4)(D) of such Act (42
6 U.S.C. 402(t)(4)(D)) is amended by inserting “if
7 the” before “Secretary” the second and third places
8 it appears.

9 (6) Clauses (i) and (ii) of section 203(f)(5)(C)
10 of such Act (42 U.S.C. 403(f)(5)(C)) are amended
11 by adjusting the left-hand margination thereof so as
12 to align with clauses (i) and (ii) of section
13 203(f)(5)(B) of such Act.

14 (7) Paragraph (3)(A) and paragraph (3)(B) of
15 section 205(b) of such Act (42 U.S.C. 405(b)) are
16 amended by adjusting the left-hand margination
17 thereof so as to align with the matter following
18 section 205(b)(2)(C) of such Act.

19 (8) Section 205(c)(2)(B)(iii) of such Act (42
20 U.S.C. 405(c)(2)(B)(iii)) is amended by striking
21 “non-public” and inserting “nonpublic”.

22 (9) Section 205(c)(2)(C) of such Act (42 U.S.C.
23 405(c)(2)(C)) is amended—

24 (A) by striking the clause (vii) added by
25 section 2201(c) of Public Law 101-624; and

1 (B) by redesignating the clause (iii) added
2 by section 2201(b)(3) of Public Law 101-624,
3 clause (iv), clause (v), clause (vi), and the
4 clause (vii) added by section 1735(b) of Public
5 Law 101-624 as clause (iv), clause (v), clause
6 (vi), clause (vii), and clause (viii), respectively;

7 (C) in clause (v) (as redesignated), by
8 striking "subclause (I) of", and by striking
9 "subclause (II) of clause (i)" and inserting
10 "clause (ii)"; and

11 (D) in clause (viii)(IV) (as redesignated),
12 by inserting "a social security account number
13 or" before "a request for".

14 (10) The heading for section 205(j) of such Act
15 (42 U.S.C. 405(j)) is amended to read as follows:

16 "Representative Payees".

17 (11) The heading for section 205(s) of such Act
18 (42 U.S.C. 405(s)) is amended to read as follows:

19 "Notice Requirements".

20 (12) Section 208(c) of such Act (42 U.S.C.
21 408(c)) is amended by striking "subsection (g)" and
22 inserting "subsection (a)(7)".

23 (13) Section 210(a)(5)(B)(i)(V) of such Act (42
24 U.S.C. 410(a)(5)(B)(i)(V)) is amended by striking

1 “section 105(e)(2)” and inserting “section
2 104(e)(2)”.

3 (14) Section 211(a) of such Act (42 U.S.C.
4 411(a)) is amended—

5 (A) in paragraph (13), by striking “and”
6 at the end; and

7 (B) in paragraph (14), by striking the pe-
8 riod and inserting “; and”.

9 (15) Section 213(c) of such Act (42 U.S.C.
10 413(c)) is amended by striking “section” the first
11 place it appears and inserting “sections”.

12 (16) Section 215(a)(5)(B)(i) of such Act (42
13 U.S.C. 415(a)(5)(B)(i)) is amended by striking
14 “subsection” the second place it appears and insert-
15 ing “subsections”.

16 (17) Section 215(f)(7) of such Act (42 U.S.C.
17 415(f)(7)) is amended by inserting a period after
18 “1990”.

19 (18) Subparagraph (F) of section 218(c)(6) of
20 such Act (42 U.S.C. 418(c)(6)) is amended by ad-
21 justing the left-hand margination thereof so as to
22 align with section 218(c)(6)(E) of such Act.

23 (19) Section 223(i) of such Act (42 U.S.C.
24 423(i)) is amended by adding at the beginning the
25 following heading:

1 “Limitation on Payments to Prisoners”.

2 (b) RELATED AMENDMENTS.—

3 (1) Section 603(b)(5)(A) of Public Law 101-
4 649 (amending section 202(n)(1) of the Social Secu-
5 rity Act) (104 Stat. 5085) is amended by inserting
6 “under” before “paragraph (1),” and by striking
7 “(17), or (18)” and inserting “(17), (18), or (19)”,
8 effective as if this paragraph were included in such
9 section 603(b)(5)(A).

10 (2) Section 10208(b)(1) of Public Law 101-
11 239 (amending section 230(b)(2)(A) of the Social
12 Security Act) (103 Stat. 2477) is amended by strik-
13 ing “230(b)(2)(A)” and “430(b)(2)(A)” and insert-
14 ing “230(b)(2)” and “430(b)(2)”, respectively, effec-
15 tive as if this paragraph were included in such sec-
16 tion 10208(b)(1).

17 (c) CONFORMING, CLERICAL AMENDMENTS UPDAT-
18 ING, WITHOUT SUBSTANTIVE CHANGE, REFERENCES IN
19 TITLE II OF THE SOCIAL SECURITY ACT TO THE INTER-
20 NAL REVENUE CODE.—

21 (1)(A)(i) Section 201(g)(1) of such Act (42
22 U.S.C. 401(g)(1)) is amended—

23 (I) in subparagraph (A)(i), by striking
24 “and subchapter E” and all that follows

1 through "1954" and inserting "and chapters 2
2 and 21 of the Internal Revenue Code of 1986";

3 (II) in subparagraph (A)(ii), by striking
4 "1954" and inserting "1986";

5 (III) in the matter in subparagraph (A)
6 following clause (ii), by striking "subchapter E"
7 and all that follows through "1954." and in-
8 serting "chapters 2 and 21 of the Internal Rev-
9 enue Code of 1986.", and by striking "1954
10 other" and inserting "1986 other"; and

11 (IV) in subparagraph (B), by striking
12 "1954" each place it appears and inserting
13 "1986".

14 (ii) The amendments made by clause (i) shall
15 apply only with respect to periods beginning on or
16 after the date of the enactment of this Act.

17 (B)(i) Section 201(g)(2) of such Act (42 U.S.C.
18 401(g)(2)) is amended by striking "section 3101(a)"
19 and all that follows through "1950." and inserting
20 "section 3101(a) of the Internal Revenue Code of
21 1986 which are subject to refund under section
22 6413(c) of such Code with respect to wages (as de-
23 fined in section 3121 of such Code).", and by strik-
24 ing "wages reported" and all that follows through
25 "1954," and inserting "wages reported to the Sec-

1 retary of the Treasury or his delegate pursuant to
2 subtitle F of such Code,”.

3 (ii) The amendments made by clause (i) shall
4 apply only with respect to wages paid on or after
5 January 1, 1995.

6 (C) Section 201(g)(4) of such Act (42 U.S.C.
7 401(g)(4)) is amended—

8 (i) by striking “The Board of Trustees
9 shall prescribe before January 1, 1981, the
10 method” and inserting “If at any time or times
11 the Boards of Trustees of such Trust Funds
12 deem such action advisable, they may modify
13 the method prescribed by such Boards”;

14 (ii) by striking “1954” and inserting
15 “1986”; and

16 (iii) by striking the last sentence.

17 (2) Section 202(v) of such Act (42 U.S.C.
18 402(v)) is amended—

19 (A) in paragraph (1), by striking “1954”
20 and inserting “1986”; and

21 (B) in paragraph (3)(A), by inserting “of
22 the Internal Revenue Code of 1986” after
23 “3127”.

1 (3) Section 205(c)(5)(F)(i) of such Act (42
2 U.S.C. 405(c)(5)(F)(i)) is amended by inserting “or
3 the Internal Revenue Code of 1986” after “1954”.

4 (4)(A) Section 209(a)(4)(A) of such Act (42
5 U.S.C. 409(a)(4)(A)) is amended by inserting “or
6 the Internal Revenue Code of 1986” after “Internal
7 Revenue Code of 1954”.

8 (B) Section 209(a) of such Act (42 U.S.C.
9 409(a)) is amended—

10 (i) in subparagraphs (C) and (E) of para-
11 graph (4),

12 (ii) in paragraph (5)(A),

13 (iii) in subparagraphs (A) and (B) of para-
14 graph (14),

15 (iv) in paragraph (15),

16 (v) in paragraph (16), and

17 (vi) in paragraph (17),

18 by striking “1954” each place it appears and insert-
19 ing “1986”.

20 (C) Subsections (b), (f), (g), (i)(1), and (j) of
21 section 209 of such Act (42 U.S.C. 409) are amend-
22 ed by striking “1954” each place it appears and
23 inserting “1986”.

1 (5) Section 211(a)(15) of such Act (42 U.S.C.
2 411(a)(15)) is amended by inserting “of the Internal
3 Revenue Code of 1986” after “section 162(m)”.

4 (6) Title II of such Act is further amended—

5 (A) in subsections (f)(5)(B)(ii) and (k) of
6 section 203 (42 U.S.C. 403),

7 (B) in section 205(c)(1)(D)(i) (42 U.S.C.
8 405(c)(1)(D)(i)),

9 (C) in the matter in section 210(a) (42
10 U.S.C. 410(a)) preceding paragraph (1) and in
11 paragraphs (8), (9), and (10) of section 210(a),

12 (D) in subsections (p)(4) and (q) of section
13 210 (42 U.S.C. 410),

14 (E) in the matter in section 211(a) (42
15 U.S.C. 411(a)) preceding paragraph (1) and in
16 paragraphs (3), (4), (6), (10), (11), and (12)
17 and clauses (iii) and (iv) of section 211(a),

18 (F) in the matter in section 211(c) (42
19 U.S.C. 411(c)) preceding paragraph (1), in
20 paragraphs (3) and (6) of section 211(c), and
21 in the matter following paragraph (6) of section
22 211(c),

23 (G) in subsections (d), (e), and (h)(1)(B)
24 of section 211 (42 U.S.C. 411),

25 (H) in section 216(j) (42 U.S.C. 416(j)),

1 (I) in section 218(e)(3) (42 U.S.C.
2 418(e)(3)),
3 (J) in section 229(b) (42 U.S.C. 429(b)),
4 (K) in section 230(c) (42 U.S.C. 430(c)),
5 and
6 (L) in section 232 (42 U.S.C. 432),
7 by striking "1954" each place it appears and insert-
8 ing "1986".

9 (d) RULES OF CONSTRUCTION.—

10 (1) The preceding provisions of this section
11 shall be construed only as technical and clerical cor-
12 rections and as reflecting the original intent of the
13 provisions amended thereby.

14 (2) Any reference in title II of the Social Secu-
15 rity Act to the Internal Revenue Code of 1986 shall
16 be construed to include a reference to the Internal
17 Revenue Code of 1954 to the extent necessary to
18 carry out the provisions of paragraph (1).

19 (e) UTILIZATION OF NATIONAL AVERAGE WAGE
20 INDEX FOR WAGE-BASED ADJUSTMENTS.—

21 (1) DEFINITION OF NATIONAL AVERAGE WAGE
22 INDEX.—Section 209(k) of the Social Security Act
23 (42 U.S.C. 409(k)) is amended—

24 (A) by redesignating paragraph (2) as
25 paragraph (3);

1 (B) in paragraph (3) (as redesignated), by
2 striking "paragraph (1)" and inserting "this
3 subsection"; and

4 (C) by striking paragraph (1) and insert-
5 ing the following new paragraphs:

6 "(k)(1) For purposes of sections 203(f)(8)(B)(ii),
7 213(d)(2)(B), 215(a)(1)(B)(ii), 215(a)(1)(C)(ii),
8 215(a)(1)(D), 215(b)(3)(A)(ii), 215(i)(1)(E),
9 215(i)(2)(C)(ii), 224(f)(2)(B), and 230(b)(2) (and
10 230(b)(2) as in effect immediately prior to the enactment
11 of the Social Security Amendments of 1977), the term 'na-
12 tional average wage index' for any particular calendar year
13 means, subject to regulations of the Secretary under para-
14 graph (2), the average of the total wages for such particu-
15 lar calendar year.

16 "(2) The Secretary shall prescribe regulations under
17 which the national average wage index for any calendar
18 year shall be computed—

19 "(A) on the basis of amounts reported to the
20 Secretary of the Treasury or his delegate for such
21 year,

22 "(B) by disregarding the limitation on wages
23 specified in subsection (a)(1),

24 "(C) with respect to calendar years after 1990,
25 by incorporating deferred compensation amounts

1 and factoring in for such years the rate of change
2 from year to year in such amounts, in a manner
3 consistent with the requirements of section 10208 of
4 the Omnibus Budget Reconciliation Act of 1989,
5 and

6 “(D) with respect to calendar years before
7 1978, in a manner consistent with the manner in
8 which the average of the total wages for each of
9 such calendar years was determined as provided by
10 applicable law as in effect for such years.”.

11 (2) CONFORMING AMENDMENTS.—

12 (A) Section 213(d)(2)(B) of such Act (42
13 U.S.C. 413(d)(2)(B)) is amended by striking
14 “deemed average total wages” and inserting
15 “national average wage index”, and by striking
16 “the average of the total wages” and all that
17 follows and inserting “the national average
18 wage index (as so defined) for 1976,”.

19 (B) Section 215(a)(1)(B)(ii) of such Act
20 (42 U.S.C. 415(a)(1)(B)(ii)) is amended—

21 (i) in subclause (I), by striking
22 “deemed average total wages” and insert-
23 ing “national average wage index”; and

24 (ii) in subclause (II), by striking “the
25 average of the total wages” and all that

1 follows and inserting “the national average
2 wage index (as so defined) for 1977.”.

3 (C) Section 215(a)(1)(C)(ii) of such Act
4 (42 U.S.C. 415(a)(1)(C)(ii)) is amended by
5 striking “deemed average total wages” and
6 inserting “national average wage index”.

7 (D) Section 215(a)(1)(D) of such Act (42
8 U.S.C. 415(a)(1)(D)) is amended—

9 (i) by striking “after 1978”;

10 (ii) by striking “and the average of
11 the total wages (as described in subpara-
12 graph (B)(ii)(I))” and inserting “and the
13 national average wage index (as defined in
14 section 209(k)(1))”; and

15 (iii) by striking the last sentence.

16 (E) Section 215(b)(3)(A)(ii) of such Act
17 (42 U.S.C. 415(b)(3)(A)(ii)) is amended by
18 striking “deemed average total wages” each
19 place it appears and inserting “national average
20 wage index”.

21 (F) Section 215(i)(1) of such Act (42
22 U.S.C. 415(i)(1)) is amended—

23 (i) in subparagraph (E), by striking
24 “SSA average wage index” and inserting

1 “national average wage index (as defined
2 in section 209(k)(1))”; and

3 (ii) by striking subparagraph (G) and
4 redesignating subparagraph (H) as sub-
5 paragraph (G).

6 (G) Section 215(i)(2)(C)(ii) of such Act
7 (42 U.S.C. 415(i)(1)(C)(ii)) is amended to read
8 as follows:

9 “(ii) The Secretary shall determine and promulgate
10 the OASDI fund ratio for the current calendar year on
11 or before November 1 of the current calendar year, based
12 upon the most recent data then available. The Secretary
13 shall include a statement of the fund ratio and the na-
14 tional average wage index (as defined in section 209(k)(1))
15 and a statement of the effect such ratio and the level of
16 such index may have upon benefit increases under this
17 subsection in any notification made under clause (i) and
18 any determination published under subparagraph (D).”.

19 (H) Section 224(f)(2) of such Act (42
20 U.S.C. 424a(f)(2)) is amended—

21 (i) in subparagraph (A), by adding
22 “and” at the end;

23 (ii) by striking subparagraph (C); and

24 (iii) by striking subparagraph (B) and
25 inserting the following:

1 “(B) the ratio of (i) the national average wage
2 index (as defined in section 209(k)(1)) for the cal-
3 endar year before the year in which such redeter-
4 mination is made to (ii) the national average wage
5 index (as so defined) for the calendar year before
6 the year in which the reduction was first computed
7 (but not counting any reduction made in benefits for
8 a previous period of disability).”.

9 (f) TECHNICAL CORRECTIONS RELATED TO OASDI
10 IN THE OMNIBUS BUDGET RECONCILIATION ACT OF
11 1990.—

12 (1) AMENDMENTS RELATED TO PROVISIONS IN
13 SECTION 5103(b) RELATING TO DISABLED WID-
14 OWS.—Section 223(f)(2) of the Social Security Act
15 (42 U.S.C. 423(f)(2)) is amended—

16 (A) in subparagraph (A), by striking “(in
17 a case to which clause (ii)(II) does not apply)”;
18 and

19 (B) by striking subparagraph (B)(ii) and
20 inserting the following:

21 “(ii) the individual is now able to en-
22 gage in substantial gainful activity; or”.

23 (2) AMENDMENTS RELATED TO PROVISIONS IN
24 SECTION 5105(d) RELATING TO REPRESENTATIVE
25 PAYEES.—Section 5105(d)(1)(A) of the Omnibus

1 Budget Reconciliation Act of 1990 (Public Law
2 101-508) is amended—

3 (A) by striking “Section 205(j)(5)” and in-
4 serting “Section 205(j)(6)”; and

5 (B) by redesignating the paragraph (5) as
6 amended thereby as paragraph (6).

7 (3) AMENDMENTS RELATED TO PROVISIONS IN
8 SECTION 5106 RELATING TO COORDINATION OF
9 RULES UNDER TITLES II AND XVI GOVERNING FEES
10 FOR REPRESENTATIVES OF CLAIMANTS WITH ENTI-
11 TLEMENTS UNDER BOTH TITLES.—

12 (A) CALCULATION OF FEE OF CLAIMANT’S
13 REPRESENTATIVE BASED ON AMOUNT OF PAST-
14 DUE SUPPLEMENTAL SECURITY INCOME BENE-
15 FITS AFTER APPLICATION OF WINDFALL OFF-
16 SET PROVISION.—Section 1631(d)(2)(A)(i) of
17 the Social Security Act (as amended by section
18 5106(a)(2) of the Omnibus Budget Reconcili-
19 ation Act of 1990) (42 U.S.C.
20 1383(d)(2)(A)(i)) is amended to read as fol-
21 lows:

22 “(i) by substituting, in subparagraphs (A)(ii)(I)
23 and (C)(i), the phrase ‘(as determined before any
24 applicable reduction under section 1631(g), and re-
25 duced by the amount of any reduction in benefits

1 under this title or title II made pursuant to section
 2 1127(a))' for the parenthetical phrase contained
 3 therein; and".

4 (B) CALCULATION OF PAST-DUE BENEFITS
 5 FOR PURPOSES OF DETERMINING ATTORNEY
 6 FEES IN JUDICIAL PROCEEDINGS.—

7 (i) IN GENERAL.—Section 206(b)(1)
 8 of such Act (42 U.S.C. 406(b)(1)) is
 9 amended—

10 (I) by inserting "(A)" after
 11 "(b)(1)"; and

12 (II) by adding at the end the fol-
 13 lowing new subparagraph:

14 "(B) For purposes of this paragraph—

15 "(i) the term 'past-due benefits' excludes any
 16 benefits with respect to which payment has been
 17 continued pursuant to subsection (g) or (h) of sec-
 18 tion 223, and

19 "(ii) amounts of past-due benefits shall be
 20 taken into account to the extent provided under the
 21 rules applicable in cases before the Secretary."

22 (ii) PROTECTION FROM OFFSETTING
 23 SSI BENEFITS.—The last sentence of sec-
 24 tion 1127(a) of such Act (as added by sec-
 25 tion 5106(b) of the Omnibus Budget Rec-

1 conciliation Act of 1990) (42 U.S.C.
2 1320a-6(a)) is amended by striking “sec-
3 tion 206(a)(4)” and inserting “subsection
4 (a)(4) or (b) of section 206”.

5 (4) APPLICATION OF SINGLE DOLLAR AMOUNT
6 CEILING TO CONCURRENT CLAIMS UNDER TITLES II
7 AND XVI.—

8 (A) IN GENERAL.—Section 206(a)(2) of
9 such Act (as amended by section 5106(a)(1) of
10 the Omnibus Budget Reconciliation Act of
11 1990) (42 U.S.C. 406(a)(2)) is amended—

12 (i) by redesignating subparagraph (C)
13 as subparagraph (D); and

14 (ii) by inserting after subparagraph
15 (B) the following new subparagraph:

16 “(C) In any case involving—

17 “(i) an agreement described in subparagraph
18 (A) with any person relating to both a claim of enti-
19 tlement to past-due benefits under this title and a
20 claim of entitlement to past-due benefits under title
21 XVI, and

22 “(ii) a favorable determination made by the
23 Secretary with respect to both such claims,
24 the Secretary may approve such agreement only if the
25 total fee or fees specified in such agreement does not ex-

1 ceed, in the aggregate, the dollar amount in effect under
2 subparagraph (A)(ii)(II).”.

3 (B) CONFORMING AMENDMENT.—Section
4 206(a)(3)(A) of such Act (as amended by sec-
5 tion 5106(a)(1) of the Omnibus Budget Rec-
6 onciliation Act of 1990) (42 U.S.C.
7 406(a)(3)(A)) is amended by striking “para-
8 graph (2)(C)” and inserting “paragraph
9 (2)(D)”.

10 (5) EFFECTIVE DATE.—Each amendment made
11 by this section shall take effect as if included in the
12 provisions of the Omnibus Budget Reconciliation Act
13 of 1990 to which such amendment relates.

14 (g) ELIMINATION OF ROUNDING DISTORTION IN THE
15 CALCULATION OF THE OLD-AGE, SURVIVORS, AND DIS-
16 ABILITY INSURANCE CONTRIBUTION AND BENEFIT BASE
17 AND THE EARNINGS TEST EXEMPT AMOUNTS.—

18 (1) ADJUSTMENT OF OASDI CONTRIBUTION AND
19 BENEFIT BASE.—

20 (A) IN GENERAL.—Section 230(b) of the
21 Social Security Act (42 U.S.C. 430(b)) is
22 amended by striking paragraphs (1) and (2)
23 and inserting the following:
24 “(1) \$60,600, and

1 “(2) the ratio of (A) the national average wage
2 index (as defined in section 209(k)(1)) for the cal-
3 endar year before the calendar year in which the de-
4 termination under subsection (a) is made to (B) the
5 national average wage index (as so defined) for
6 1992.”.

7 (B) CONFORMING AMENDMENT RELATING
8 TO APPLICABLE PRIOR LAW.—Section 230(d) of
9 such Act (42 U.S.C. 430(d)) is amended by
10 striking “(except that” and all that follows
11 through the end and inserting “(except that, for
12 purposes of subsection (b) of such section 230
13 as so in effect, the reference to the contribution
14 and benefit base in paragraph (1) of such sub-
15 section (b) shall be deemed a reference to an
16 amount equal to \$45,000, each reference in
17 paragraph (2) of such subsection (b) to the av-
18 erage of the wages of all employees as reported
19 to the Secretary of the Treasury shall be
20 deemed a reference to the national average
21 wage index (as defined in section 209(k)(1)),
22 the reference to a preceding calendar year in
23 paragraph (2)(A) of such subsection (b) shall
24 be deemed a reference to the calendar year be-
25 fore the calendar year in which the determina-

tion under subsection (a) of such section 230 is made, and the reference to a calendar year in paragraph (2)(B) of such subsection (b) shall be deemed a reference to 1992).”.

(C) ADJUSTMENT OF CONTRIBUTION AND BENEFIT BASE APPLICABLE IN DETERMINING YEARS OF COVERAGE FOR PURPOSES OF SPECIAL MINIMUM PRIMARY INSURANCE AMOUNT.—Section 215(a)(1)(C)(ii) of such Act is amended by striking “(except that” and all that follows through the end and inserting “(except that, for purposes of subsection (b) of such section 230 as so in effect, the reference to the contribution and benefit base in paragraph (1) of such subsection (b) shall be deemed a reference to an amount equal to \$45,000, each reference in paragraph (2) of such subsection (b) to the average of the wages of all employees as reported to the Secretary of the Treasury shall be deemed a reference to the national average wage index (as defined in section 209(k)(1)), the reference to a preceding calendar year in paragraph (2)(A) of such subsection (b) shall be deemed a reference to the calendar year before the calendar year in which

1 the determination under subsection (a) of such
2 section 230 is made, and the reference to a cal-
3 endar year in paragraph (2)(B) of such sub-
4 section (b) shall be deemed a reference to
5 1992).”.

6 (2) ADJUSTMENT OF EARNINGS TEST EXEMPT
7 AMOUNT.—Section 203(f)(8)(B)(ii) of the Social Se-
8 curity Act (42 U.S.C. 403(f)(8)(B)(ii)) is amended
9 to read as follows:

10 “(ii) the product of the corresponding ex-
11 empt amount which is in effect with respect to
12 months in the taxable year ending after 1993
13 and before 1995, and the ratio of—

14 “(I) the national average wage index
15 (as defined in section 209(k)(1)) for the
16 calendar year before the calendar year in
17 which the determination under subpara-
18 graph (A) is made, to

19 “(II) the national average wage index
20 (as so defined) for 1992,
21 with such product, if not a multiple of \$10,
22 being rounded to the next higher multiple of
23 \$10 where such product is a multiple of \$5 but
24 not of \$10 and to the nearest multiple of \$10
25 in any other case.”.

1 (3) EFFECTIVE DATES.—

2 (A) The amendments made by subsection
3 (a) shall be effective with respect to the deter-
4 mination of the contribution and benefit base
5 for years after 1994.

6 (B) The amendment made by subsection
7 (b) shall be effective with respect to the deter-
8 mination of the exempt amounts applicable to
9 any taxable year ending after 1994.