

# Communists Originally Exempted from F.I.C.A.?

by Larry Becraft

Below you will find the definition of the term 'Employment' as it appears in Section 3121(b) of Title 26 of the United States Code (Internal Revenue Code). The full citation is '26 USC 3121(b)'. Please keep in mind that this particular definition of 'Employment' is in effect only within the chapter where the definition is located (Chapter 21). 'Employment' may be defined altogether differently within other chapters of Title 26 and within other titles of the United States Code.

In legal parlance such a term is called a 'term of art.' It is extremely important to pay close attention to terms of art when reading the Internal Revenue Code because terms of art are crafted to carry very specific meanings; they often do not mean what you might think they mean.

Chapter 21 of Title 26 deals with the Federal Insurance Contributions Act (FICA) and is divided into three subchapters: Subchapter A deals with tax on employees (FICA withheld from employee's pay); subchapter B deals with tax on employers (FICA paid by employer); and subchapter C deals with general provisions, including definitions of various terms of art, such as 'Wages,' 'Employment,' 'Employee,' 'American employer,' 'State, United States and citizen,' etc., used throughout the chapter. Please read the definition of 'Employment' as it relates to the imposition and collection of FICA taxes, examine para-

graph 17 (the 17th of 21 exceptions to this definition) and carefully consider the questions following the definition.

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From the U.S. Code Online via GPO Access [wais.access.gpo.gov]

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[CITE: 26USC3121] TITLE 26—INTERNAL REVENUE CODE

Subtitle C—Employment Taxes  
CHAPTER 21—FEDERAL INSURANCE CONTRIBUTIONS ACT

Subchapter C—General Provisions

Sec. 3121. Definitions (a) Wages

[definition omitted for this example]

(b) Employment For purposes of this chapter, the term "employment" means any service, of whatever nature, performed (A) by an employee for the person employing him, irrespective of the citizenship or residence of either, (i) within the United States, or (ii) on or in connection with an American vessel or American aircraft under a contract of service which is entered into within the United States or during the performance of which and while the employee is employed on the vessel or aircraft it touches at a port in the United States, if the employee is employed on and in connection with such vessel or aircraft when outside the United States, or

(B) outside the United States by a citizen or resident of the United States

as an employee for an American employer (as defined in subsection (h)), or

(C) if it is service, regardless of where or by whom performed, which is designated as employment or recognized as equivalent to employment under an agreement entered into under section 233 of the Social Security Act; except that such term shall not include- (emphasis added)

[paragraphs 1-16 omitted for this example]

(17) service in the employ of any organization which is performed (A) in any year during any part of which such organization is registered, or there is in effect a final order of the Subversive Activities Control Board requiring such organization to register, under the Internal Security Act of 1950, as amended, as a Communist-action organization, a Communist-front organization, or a Communist-infiltrated organization, and (B) after June 30, 1956;

[paragraphs 18-21 omitted for this example]

[end of quote]

Why was the definition of 'Employment' related to the imposition and collection of FICA taxes crafted to exclude service in the employ of registered 'Communist-action organizations,' 'Communist-front organizations' and 'Communist-infiltrated organizations'?

Since those in the employ of registered 'Communist-action organiza-

tions, 'Communist-front organizations' and 'Communist-infiltrated organizations' appear to be exempt from withholding of FICA taxes, does it follow that the aforementioned organizations are also exempt from paying FICA taxes? Does it bother you that Communists working within our borders to subvert our country might be exempt from paying the same taxes you pay? Is this the first time you have ever looked at any portion of the Internal Revenue Code?

After seeing this example, do you think it is possible that there may be other 'surprises' concealed within the Internal Revenue Code? Do you think it is possible that some other portion of the United States Code might permit Communists working within our borders to subvert our country to receive, upon their retirement or disability, Social Security, Medicare or Medicaid benefits without having paid into those systems? Would you mind supporting Communists in this manner with your tax dollars?

Does this example give credence

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to the proposition that our tax system may have been deliberately crafted to give Communist and other subversive organizations and their workers a financial advantage over patriotic, hard-working Americans?

Does this example give credence to the long-standing proposition that our tax system is in fact representative of the second plank of The Commu-

nist Manifesto, a 'heavy progressive or graduated income tax'? After seeing this example, are you confident you can take our government at its word regarding the taxes it imposes upon you? What have you ever done to determine for yourself whether or not you are actually liable for the taxes you pay and how those taxes are used?

[Don't take our word for it. Look it up. It's in the book. - Ed.]