

TITLE 3: HUMAN RESOURCES
DIVISION 3: SOCIAL SECURITY ACT

§ 3502. Employer Contributions.

Except as provided in 3 CMC § 3505, there is hereby imposed on every employer an excise tax, with respect to having an individual in his employ, equal to the following percentages of wages, paid by him with respect to employment subject to this division:

(a) With respect to wages paid from January 1, 1976, through June 30, 1976, the rate shall be one percent; and

(b) With respect to wages paid from July 1, 1976, through June 30, 1977, the rate shall be 1.5 percent; and

(c) With respect to wages paid from July 1, 1977, through December 31, 1977, the rate shall be two percent; and

(d) With respect to wages paid from January 1, 1978, through December 31, 1978, the rate shall be 2.7 percent; and

(e) With respect to wages paid from January 1, 1979, through December 31, 1979, the rate shall be 3.9 percent; and

(f) With respect to wages paid from January 1, 1980, and thereafter, the rate shall be 5.1 percent.

For the purposes of this division, the governmental unit or body to which an official considered to be an employee under this division is elected shall be subject to the obligations of an employer under this division. The Commonwealth government shall budget for and allocate from U.S. grant funds the amount of funds necessary to cover its contributions as an employer under the provisions of this division.

Source: DL 5-12, § 1; amended by DL 5-25, § 7; PL 2-6, §§ 4, 7.