

TITLE 3: HUMAN RESOURCES
DIVISION 3: SOCIAL SECURITY ACT

§ 3503. Refunds of Excess Taxes.

(a) If by reason of an employee receiving wages from more than one employer during a calendar year the wages received by such employee from all employers during such year are in excess of (a) \$13,500 for 1980, or (b) \$22,900 after 1980, the employee shall be entitled to a refund of any amount of tax imposed under 3 CMC § 3501 with respect to such excess wages.

(b) If the wages accruing to a self-employed person with respect to his self-employment exceed:

(1) For such wages so accrued from January 1, 1980, through December 31, 1980, \$13,350, or

(2) For any period beginning January 1, 1981, and ending the day before the first taxable year to which an election pursuant to 3 CMC § 3505(b)(2) applies, the product of (i) \$1,908.33 times (ii) the number of months in such period,

such person shall be entitled to a refund of any amount of tax imposed under 3 CMC § 3505(a)(4) with respect to such excess wages.

(c) If a person has self-employment income in excess of a specified amount, he shall be entitled to a refund of any amount of tax imposed under 3 CMC §§ 3505(b)(1) or 3505(c), as appropriate with respect to such excess amount.

(1) For purposes of this subsection, excess remuneration is remuneration in excess of \$22,900 for 1981, 1982, 1983, 1984, and beyond.

(d) If an employee receives wages from any number of employers, and accrues wages as a self-employed person, and the total of all such wages received or accrued exceeds:

(1) For 1980, \$13,500, or

(2) For any period beginning January 1, 1981, and ending the day before the first taxable year to which an election pursuant to 3 CMC § 3505(b)(2) applies, the product of (i) \$1,908.33 times (ii) the number of months in such period,

such employee shall be entitled to a refund of any amount of tax imposed under 3 CMC § 3505(a)(4) with respect to that part of such excess wages which accrues from self-employment. If, after deducting all wages accruing from self-employment, such total is still in excess, such employee shall be entitled to a refund of any amount of tax imposed under 3 CMC § 3501 with respect to that part of his wages which causes such total to remain in excess.

(e) If an employee receives wages from any number of employers, and has self-employment income either pursuant to an election made under 3 CMC §§ 3505(b)(2) or 3505(c), and the total of such wages and such self-employment income, after deducting any excess wages computed pursuant to subsection (a) of this section, is in excess of a specified amount, such employee shall be entitled to a refund of any amount of tax imposed under 3 CMC §§ 3505(b)(1) or 3505(c),

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as appropriate, with respect to that part of such self-employment income which causes such total to be in excess.

(1) For purposes of this subsection, excess total wages and self-employment income are amounts in excess of \$22,900 for 1982, 1983, 1984, and beyond.

(f) (1) Except as provided in subsection (f)(2) of this section, the Social Security Administrator shall determine the amount of any refund due under this section and shall make such refund within 270 days after the end of the calendar year to which such refund applies.

(2) Any person entitled to a refund under this section may apply to the Social Security Administrator and present such evidence in support of such application as the Social Security Administrator may require. The Social Security Administrator shall make such refund within 30 days after receipt of such application and evidence.

(g) Nothing in this section shall be taken to relieve any employer of any tax imposed pursuant to 3 CMC § 3502 with respect to wages paid to any employee.

Source: PL 2-6, § 8, revising DL 5-12, § 1; amended by DL 5-25, § 9; PL 4-27, § 9.