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See applicable explanation below on the change made to section 3306(c)(10) in 1960. Prior to the amendment section 3306(c)(10)(B) had an exclusion relating to section 501(c)(5) and section 3306(c)(10)(C) had an exclusion relating to section 501(c)(9). Now services of an employee in these types of non-profit organizations can only be excluded for a quarter in which the employee earns less than \$50.

*1960-2 C.B. 656; 1960 IRB LEXIS 2210, **

DIGEST OF PUBLIC LAWS ENACTED DURING THE SECOND SESSION OF THE 86TH CONGRESS
WHICH PERTAIN TO INTERNAL REVENUE MATTERS

1960-2 C.B. 656; 1960 IRB LEXIS 2210

July 1960

Following [*2] is a brief explanation of the provisions of the above public laws and the respective Code sections amended thereby. The statements explaining Code sections before amendment and the amendments thereto are not intended as interpretations but are intended merely to indicate the general nature or effect of the provisions involved. Alcohol, tobacco and firearm provisions are omitted.

AMENDMENTS TO THE 1954 CODE

PUBLIC LAW 86-413 (C.B. 1960-1,786).

3306 (c) (10)

Fraternal beneficiary societies, agricultural organizations, voluntary employees beneficiary association, etc.-Section 3306 (c) (10) is amended to cover services performed in the employ of the various non-profit organizations previously described therein, [*31] except that the services of an employee will continue to be excluded for any quarter in which the employee earns less than \$50, and the services of a student will continue to be excluded if performed in the employ of the school he attends. This amendment is effective with respect to remuneration paid after 1961 for services performed after 1961.
