

Ante, p. 72.

labor for the calendar year 1943", approved April 29, 1943 (Public Law Numbered 45, Seventy-eighth Congress), is amended by striking out "April" and inserting in lieu thereof "July".

Approved June 9, 1943.

[CHAPTER 120]

AN ACT

June 9, 1943
[H. R. 2570]
[Public Law 68]

To provide for the current payment of the individual income tax, and for other purposes.

Current Tax Pay-
ment Act of 1943.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) this Act may be cited as the "Current Tax Payment Act of 1943".

(b) MEANING OF TERMS USED.—Except as otherwise expressly provided, terms used in this Act shall have the same meaning as when used in the Internal Revenue Code.

53 Stat., Pt. 1.
26 U. S. C., 26
U. S. C., Supp. II.

SEC. 2. COLLECTION OF TAX AT SOURCE ON WAGES.

53 Stat. 175.
26 U. S. C., §§ 1400-
1611; Supp. II, §§ 1400-
1610.
Ante, p. 46; *post*, p.
607.

(a) IN GENERAL.—Chapter 9 of the Internal Revenue Code (relating to employment taxes) is amended by inserting at the end thereof the following new subchapters:

"SUBCHAPTER D—COLLECTION OF INCOME TAX AT
SOURCE ON WAGES

"SEC. 1621. DEFINITIONS.

"As used in this subchapter—

"(a) WAGES.—The term 'wages' means all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include remuneration paid—

53 Stat. 9.
26 U. S. C. § 22;
Supp. II, § 22.
Post, p. 149.
53 Stat. 1386.
26 U. S. C. § 1426 (h).

"(1) for services performed as a member of the military or naval forces of the United States, other than pensions and retired pay includible in gross income under Chapter 1, or

"(2) for agricultural labor (as defined in section 1426 (h)), or

"(3) for domestic service in a private home, local college club, or local chapter of a college fraternity or sorority, or

"(4) for casual labor not in the course of the employer's trade or business, or

"(5) for services by a citizen or resident of the United States for a foreign government or for the government of the Commonwealth of the Philippines, or

"(6) for services performed by a nonresident alien individual, other than a resident of a contiguous country who enters and leaves the United States at frequent intervals, or

"(7) for such services, performed by a nonresident alien individual who is a resident of a contiguous country and who enters and leaves the United States at frequent intervals, as may be designated by regulations prescribed by the Commissioner with the approval of the Secretary, or

"(8) for services for an employer performed by a citizen or resident of the United States while outside the United States (as defined in section 3797 (a) (9)) if the major part of the services for such employer during the calendar year is to be performed outside the United States, or

53 Stat. 469.
26 U. S. C. § 3797
(a) (9).

"(9) for services performed as a minister of the gospel.