

- (B) by inserting before “; except” the following: “, 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”. 42 USC 433.
26 USC 3121.
- (2) Section 3121(b) of the Internal Revenue Code of 1954 is amended, in the matter preceding paragraph (1)—
- (A) by striking out “either” before “(A)”, and
- (B) by inserting before “; except” the following: “, 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”. 42 USC 433.
42 USC 411.
- (b)(1) Section 211(b) of the Social Security Act is amended by inserting after “non-resident alien individual” the following: “, except as provided by an agreement under section 233”.
- (2) The first sentence of section 1402(b) of the Internal Revenue Code of 1954 is amended by inserting after “non-resident alien individual” the following: “, except as provided by an agreement under section 233 of the Social Security Act”. 26 USC 1402.
- (c) The amendments made by this section shall be effective for taxable years beginning on or after the date of the enactment of this Act. Effective date.
26 USC 3121 note.

TREATMENT OF CERTAIN SERVICE PERFORMED OUTSIDE THE UNITED STATES

- SEC. 323. (a)(1) Subsection (b) of section 3121 of the Internal Revenue Code of 1954 (defining employment) is amended by striking out “a citizen of the United States” in the matter preceding paragraph (1) thereof and inserting in lieu thereof “a citizen or resident of the United States”. 26 USC 3121.
- (2) Subsection (a) of section 210 of the Social Security Act is amended by striking out “a citizen of the United States” in the matter preceding paragraph (1) thereof and inserting in lieu thereof “a citizen or resident of the United States”. 42 USC 410.
- (b)(1) Paragraph (11) of section 1402(a) of the Internal Revenue Code of 1954 (defining net earnings from self-employment) is amended by striking out “in the case of an individual described in section 911(d)(1)(B)”. 26 USC 1402.
- (2)(A) Paragraph (10) of section 211(a) of the Social Security Act (as amended by section 124(c)(3) of this Act) is further amended to read as follows: Ante, p. 90.
- “(10) The exclusion from gross income provided by section 911(a)(1) of the Internal Revenue Code of 1954 shall not apply;”. 26 USC 911.
- (B) Effective with respect to taxable years beginning after December 31, 1981, and before January 1, 1984, paragraph (10) of section 211(a) of such Act is amended to read as follows:
- “(10) In the case of an individual described in section 911(d)(1)(B) of the Internal Revenue Code of 1954, the exclusion from gross income provided by section 911(a)(1) of such Code shall not apply;”.
- (c)(1) The amendments made by subsection (a) shall apply to remuneration paid after December 31, 1983. Effective dates.
26 USC 3121 note.
- (2) Except as provided in subsection (b)(2)(B), the amendments made by subsection (b) shall apply to taxable years beginning after December 31, 1983. 26 USC 1402 note.