

TITLE 3: HUMAN RESOURCES
DIVISION 3: SOCIAL SECURITY ACT

§ 3501. Employee Contributions.

Except as provided in 3 CMC § 3505, there is hereby imposed on the income of every employee a tax equal to the following percentages of wages received 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.

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