

RAILROAD RETIREMENT BOARD v. ALTON R. CO., 295 U.S. 330 (1935)

The Supreme Court ruled that Congress has no constitutional authority whatsoever to legislate for the social welfare of the worker. The result was that when Social Security was instituted, it had to be treated as strictly voluntary.

The problem we're facing with these levies and liens can be found at [5 USC 552\(a\) \(2\) and \(13\)](#). This is the Privacy Act and is very important that we look into this to understand what we have gotten ourselves into (13) which reads as follows:

(13) the term "Federal personnel" means officers and employees of the Government of the United States, members of the uniformed services (including members of the Reserve Components), individuals entitled to receive immediate or deferred retirement benefits under any retirement program of the Government of the United States (including survivor benefits).

So what this ultimately says is that by participating in a [ANY] government benefit - - such as Social Security -- we are in essence "federal personnel" and therefore the IRS who can and does issue levies without a court order is totally in line with the law. A court order is only needed if the person is of **private capacity** (nonfederal.)

Remember the federal government has sovereignty over its citizen (US citizen) and if one is participating in a government program by paying into a deferred retirement benefit that can be received at a designated age for immediate benefit then its no doubt one is what is described at 5 USC 552(a) 13 and that is being [a] "Federal personnel." And to see where we are forced into taxation just read 26 CFR 1.1-1 entirely until you come across the definition of "US Citizen". "US Citizens" are taxed on their worldwide income (that's you and me according to 5 USC 552(a)13 -- if your paying into the social security program.)

O.K., I hate to be the one bringing the bad news, but until we stop paying into the so-called social security trust fund and start rebutting being [a] "federal personnel" they can prevail with 'most any presumption they like. Just look at all the patriots sitting in jail that don't have to be there, but because of Social Security and the use of the accompanying account number.

Our fight is not with the government or the IRS. There is no remedy found in Title 26. Our fight is with the employer who's converting our labor into "wages" (3121 and 3401 "wages" to be exact) as defined for tax purposes. There's not a state in the union that taxes the labor of its citizens. In fact every state forbids the taxation of a man's labor (labor is the most sacred of his possessions and not taxable.)

Almost every state has agreements with the federal government to be able to tax "us citizens" except for a few. Just go and look up your state constitutions for a clue. F.Y.I.: The state of Iowa has an amended state constitution that refers state citizenship to being "US Citizens" not state citizens.

(Also as a note, when going to court - consider not going into federal court as you are then presumed to be under federal jurisdiction and being [a] federal personnel and as such you're stripped of your Constitutional protection. The proper venue to suing an employer is State court as States have jurisdiction over labor laws and will hear your suit of labor conversion into "wages.")

How can that be? A union state allowing its citizen to be considered "federal personnel"? What ever happened to state sovereignty? For this answer you need to read "[US of A v US](#)" this book will bring to light legally how and why union states do this allegiance to the federal government.

Now for the good news!!!!

The good news is that participating in Social Security is VOLUNTARY and the way out of participating in SS is through regulation 301.6109 and reads in part as follows:

Ref. Chapter 1, Section [301.6109](#), paragraph (D)(1)
"individuals who are ineligible for **or do not wish to participate of the social security program** shall nevertheless obtain a social security number if they are required to furnish a number pursuant to paragraph (b) of this section."

What this is saying is that you don't have to participate, but are required to acquire and use a SSN if the law requires it. One such example of requirement is obtaining an optional interest bearing bank account. Interest from an FDIC insured bank account is taxable and a SSN is required for reporting purposes. FDIC banks are instrumentalities of the federal government and part of the definition to "employee" found at 3401(c).

Another example, and [possibly] the most damaging to our rights, is applying for Social Security (Form SS 5) itself, which we now know is VOLUNTARY and most incriminating.

The Privacy Act also has more protection for you if you're willing to use and learn it. According to the Privacy Act the SSN has very limited disclosure rules and reads as follows:

Limitations on the Use of the Social Security Number

Section 7 of the Privacy Act says that no federal, state, or local government agency can require someone to give out their Social Security number in order for the individual to receive any right, benefit, or privilege provided by law. However, this section does not apply to any disclosure that is "required by a federal statute" or that is being used in a system of records that existed before January 1, 1975. Whenever a government agency requests disclosure of the Social Security number, it must tell the individual whether the disclosure is mandatory or voluntary, what laws give the agency the authority to request.

Act Dec. 31, 1974, [P.L. 93-579](#), Section 7, 88 Stat. 1909, provided:

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

(2) the provisions of paragraph (1) of this subsection shall not apply with respect to

(A) any disclosure which is required by Federal statute, or

(B) the disclosure of a social security number to any Federal, State, or local agency maintaining a system of records in existence and operating before January 1, 1975, if such disclosure was required under statute or regulation adopted prior to such date to verify the identity of an individual.

(b) Any Federal, State, or local government agency which requests an individual to disclose his social security account number shall inform that individual whether that disclosure is mandatory or voluntary, by what statutory or other authority such number is solicited, and what uses will be made of it.

What this says is that no federal, state or local government can require you to disclose your social security account number for the right to work for any employer. No employer can ask for your SSN unless it meets federal statutes. Yep you read that correctly. No government can require you to give out your SSN unless "required by a federal statute."

Are you receiving statutory 3401(a) "wages", or are you a statutory 3401(c) "employee" to be to be forced to hand over your SSN?

