

INTERNAL REVENUE SERVICE

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October 12, 2000

The Honorable Tom Campbell  
U.S. House of Representatives  
Washington, D.C. 20515

Dear Congressman Campbell:

This letter is in reply to your inquiry dated August 31, 2000, about applying the earnings limit to early retirees under the Social Security program. Unfortunately, the Internal Revenue Service (IRS) cannot answer your questions. While we administer the employment and self-employment taxes that fund Social Security benefits, the Social Security Administration (SSA) administers the payment of benefits and how they are calculated.

To help you obtain the information you requested, we are referring your letter to the appropriate division of the SSA. Enclosed is a copy of our referral.

Under the Freedom of Information Act, we will make this letter available for public inspection after deleting names, addresses, and other identifying information.

I hope this information is helpful. If you have further questions, please call me or Stephen Tackney (# 50-18084) at (202) 622-6040.

Sincerely,

Michael A. Swim  
Branch Chief, Employment Tax 1  
Office of the Associate Chief Counsel  
(Tax Exempt and Government Entities)

Enclosure