

Homeland Security prohibits tax donations

The United States Department of Homeland Security informally announced on August 9 that it was about to formally announce new employment regulations from Immigration and Customs Enforcement ("ICE") that would prohibit undocumented immigrants from voluntarily contributing to the United States Treasury.

Current Internal Revenue Service regulations require every employer to submit a Form W-4 tax withholding statement for each employee upon hiring. If the records of the IRS show that the name on the W-4 does not match the social security number, the IRS notifies the employer and allows sixty days to resolve the discrepancy. The new ICE regulations, which will take effect soon, require that if the discrepancy is not resolved within sixty days, the employer must discharge the employee or face substantial fines.

The new regulations will result in undocumented persons being discharged from legitimate, tax-paying, jobs and left with only off-the-books employment possibilities in the untaxed, unregulated "underground" economy.

These regulations will protect America from the spectre of an employee giving an employer a fake social security number so that the employer can deduct, from the employee's wages, income tax withholding to be deposited into the United States Treasury. Since an employee using a fake social security number is unlikely to file a federal income tax return and seek a refund, the money withheld from that employee's wages will stay in the U. S. Treasury until the Administration decides the proper way to spend it.

This spectre becomes even more threatening when the public realizes that the employer would also deduct Social Security withholding and deposit those funds into the U. S. Treasury's Social Security account. Again, a person using a fake Social Security number is unlikely to ever file a claim for Social Security benefits, so those funds will never be paid out to the person from whom the funds were withheld, and would have to accumulate until the Social Security benefit-paying account runs low.

This may be the Administration's way of encouraging Americans to be responsible and self-sufficient so as to solve the Social Security funding question on our own, without accepting the possible five-percent bonus from the "voluntary contributions" of ten million or so undocumented persons who will never themselves draw benefits. Certainly is reassuring to see the Administration acting in a responsible fashion.

Meanwhile in Congress, on August 4 the House of Representatives passed Senate Bill 1927, the "Protect America Act of 2007", by a vote of 227 to 183, two Republicans voting "nay" and forty-one Democrats voting "yea". This legislation generally extends for six months the authority to wiretap by the President's appointees without the inconvenience of prior approval by a court. Five of the seven Ohio Democrats voted against this bill, Representatives Tim Ryan, Betty Sutton, Stephanie Tubbs Jones, Dennis Kucinich, and Marcy Kaptur. Rep. Steve LaTourette voted in favor. The Senate had passed the bill the

previous day by a vote of 60 to 28, Senator Brown voting against and Senator Voinovich in favor. Americans in future generations will thank Senator Brown and Representatives Ryan, Sutton, Jones, Kucinich, and Kaptur for standing up to defend the Fourth Amendment's protection from unreasonable search, at least until the wiretappers hear them and arrest them.

- Christopher J. Mallin, Old Country Lawyer