

Chapter 7 - The TRUTH About Social Security

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Social Security tax or FICA (Federal Insurance Contributions Act) is another tax taken out of your paycheck with withholding, or self-assessed as self-employment tax. Where's the authority for this and who does it apply to?



IRC (Internal Revenue Code) 3101. Rate of tax.

(a) Old-age, survivors, and disability **insurance**. *In addition to other taxes, there is hereby imposed on the income of every individual a tax equal to the following percentages of the wages (as defined in section 3121(a)) received by him with respect to employment (as defined in section 3121(b)) --*

Again, this is just another excise tax imposed on income, in addition to other taxes, and has nothing to do with any type of insurance. Since an excise tax is a tax on a privilege, then what's the privilege here? The privilege is *wages received with respect to employment*. Is employment a government granted privilege? Yes, since the government property (U.S. citizen) is employed by a business, that makes every employer a government employer. But notice that, again, the tax is a percentage of wages. Do you receive wages?

Well, since 'wages' and 'employment' are words of art here, with statutory references to definitions, let's check them out first, along with a few others. This is Chapter 21 (Federal Insurance Contributions Act) of the IRC (Internal Revenue Code). NOTE: The definitions of 'employer' and employee' and 'wages' we previously examined in Chapter 24, Sect. 3401 withholding, do not apply to this Chapter 21. So we have new definitions to contend with.

Remember, when we go through these definitions, that the word "includes", when used in a definition, means that all the words in the definition will fall into the same *category*, while the word "means" is limited to exactly what is defined. For example: The definition of fruit that says, "Fruit includes apples, pears and oranges", would also include other "fruit" in this category, such as cherries, but would 'exclude' potatoes, which are vegetables and not fruit. But if the definition says, "Fruit means apples and pears", then the definition is limited to what is actually described. It would NOT include oranges or cherries. Be aware of this distinction!

So far, we have seen that 'wages' are pay for 'employment'; and 'employment' is performed by an 'employee'; and it only applies within the 'United States'. Since employment applies to employees, let's see what an 'employee' is in this chapter on Social Security tax.

IRC 3121 (d) Employee. *For purposes of this chapter, the term "employee" means --*

(1) any officer of a corporation; or

*(2) any individual who, under the usual common law rules applicable in determining the employer-employee relationship, **has the status of an employee**; or*

*(3) any individual (other than an individual who is an employee under paragraph (1) or (2)) **who performs services for remuneration for any person** --*

(A) as an agent-driver or commission-driver engaged in distributing meat products, vegetable products, fruit products, bakery products, beverages (other than milk), or laundry or dry-cleaning services, for his principal;

(B) as a full-time life insurance salesman;

(C) as a home worker performing work, according to specifications furnished by the person for whom the service are performed, on materials or goods furnished by such person which are required to be returned to such person or a person designated by him; or

(D) as a traveling or city salesman, other than as an agent-driver or commission-driver, engaged upon a full time basis in the solicitation on behalf of, and the transmission to, his principal . . . of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments for merchandise for resale or supplies for use in their business operations;

if the contract of service contemplates that substantially all of such services are to be performed personally by such individual; except that an individual shall not be included in the term "employee" under the provisions of this paragraph if such individual has a substantial investment in facilities used in connection with the performance of such services . . . or if the services are in the nature of a single transaction not part of a continuing relationship with the person for whom the services are performed; or

*(4) any individual who performs services that are included **under an agreement** entered into pursuant to section 218 of the Social Security Act.*

IRC 3121. Definitions.

(a) Wages. *"For purposes of this chapter, the term "wages" means all remuneration for employment, . . . "*

(b) Employment. **"For the purposes of this chapter, the term "employment" means** any service, of whatever nature, performed (A) by an **employee** for the person employing him, irrespective of the citizenship or residence of either, (i) **within the United States**,, or (ii) on or in connection with an American vessel or aircraft under a **contract** of service which is entered into within the United States . . . "

IRC Sec. 3121 (e) State, United States, and citizen.

For purposes of this chapter --

(1) State. The term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, and American Samoa.

(2) United States. The term "United States" when used in a geographical sense includes the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa.

An individual who is a citizen of the Commonwealth of Puerto Rico (but not otherwise a citizen of the United States) shall be considered, for purposes of this section, as a citizen of the United States.

U.S. Constitution Article 1 Section 8 Clause 16. *To exercise exclusive Legislation in all Cases whatsoever, over such District (not exceeding ten square miles) as may, by Cession of Particular States, and the Acceptance of Congress, become the Seat of Government of the United States, and to exercise like Authority over all Places purchased by the Consent of the Legislature of the States in which Same shall be, for the Erection of Forts, Magazines, Arsenals, dock-Yards and other needful Buildings;*

I'm glad they made this definition simple, aren't you? Notice the definition qualifier word, 'means'. It only applies to what is actually listed. So what is it really saying? With so much fog, they must be trying to hide something. What is it? I think the purpose is to spend so much time figuring out who is an employee, and who is not, that you lose sight of the real question: Who does the tax apply to? Definition #2 pretty well sums it up. Any employee in the usual common law meaning of employer and employee, has the status of employee. This is a different definition for employee than found in section 3401 - Withholding, because it is for a different kind of tax. This is basically a tax for old age insurance, or retirement. Or, as it is commonly known, a Social Security tax. It is a form of pension benefit or privilege an employer pays to his employee. In this case you help pay your own pension benefit. Do pension benefits ever apply to non-employees? No. **The government considers everyone (every U.S. citizen) THEIR employee.**

Go back to Sect. 3101 - Rate of Tax. It says the tax is on individuals receiving wages from employment. What is 'employment'? The definition says it is services performed by an 'employee' **'within the United States'**. We just read the definition of 'employee' and that applied to pretty much everybody, so let's check the definition of United States.

What is the United States, and where is it? Remember from an earlier chapter, there are several different definitions for the United States, and that the geographical jurisdictions of the 50 United States of America are different from the federal United States government. Which one are we talking about here?

Oh, the fog is clearing a little. The geographical United States, in this definition, 'includes' the Commonwealth of Puerto Rico, the Virgin Islands, Guam, and American Samoa. The word 'includes' means that it includes only things that are in the category mentioned in the

definition, and excludes everything else. Even the definition of 'State' 'includes' only U.S. possessions and territories. Neither definition says anything about the 50 states. So the only logical conclusion you can make is that the Social Security tax applies only to government employees in U.S. possessions and territories, and not to the 50 states. If you remember, these employees would be 'persons' under the 14th Amendment and therefore subject to the exclusive jurisdiction of the federal government. This is that special class of citizenship that has 'privileges and immunities' that are protected. Employment in the United States possessions is one of those privileges you are being taxed for as a citizen of the United States.

Again, the big question. Can you claim that you are a U.S. citizen, 'employed' in one of the 'United States' possessions and apply for Social Security? When you sign the Social Security application, do you, under penalty of perjury, declare that you are a United States citizen, as legally defined under this section? Yes you do! Is your name spelled in all capital letters on the SS card? Yes it is. The definition says that if you are a citizen of Puerto Rico, then you shall be considered to be a citizen of the United States. Are you a citizen of Puerto Rico? No? Then do you live in the 'United States', as defined?

Remember, that people in U.S. possessions and territories are also subjects of the federal government. And, as subjects, they are under the exclusive jurisdiction of the United States government. Remember from the 14th Amendment, what people under the exclusive jurisdiction of the United States are called? United States citizens. And if you are a citizen of Puerto Rico, you are also considered to be a U.S. citizen.

So this Social Security tax applies to government employees working in the United States. Government 'employee' includes everyone, and the United States is limited to Washington D.C. and 4 possessions. The 50 states are not mentioned.

Apparently this tax is only for U.S. citizens living within the geographical jurisdiction of the United States government. The official definition of United States does not include the 50 states. And this is true. BUT, under martial law, that jurisdiction is extended to the 50 states and now the tax applies to everyone who claims to be a U.S. citizen/subject of the federal government.

U.S. Constitution 14th Amendment. Sect. 1 *All persons born or naturalized in the United States AND subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; or shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.*

So, again, a U.S. citizen is under the exclusive jurisdiction of the United States, with no mention of 'rights'. What do you call a person who is subject to the government? Subject? Slave? Employee? Property? All four? How about U.S. Citizen. And only these U.S. citizens

have SS #'s (slave/subject #). I believe that it is the application for a Social Security number that creates the contract for U.S. citizenship, and waives your American Citizenship. The U.S. citizen was created at birth, but he is not actually confirmed, until he contracted to get a Social Security number. That is why an employer insists that you get a Social Security number before you start work. The government wants proof that you are now under their jurisdiction, should they ever need it, like if they wanted to assess income tax on you. With so many kids having money these days, the government realizes that they are engaged in commerce at an earlier and earlier age all the time, and they are missing out on some tax revenue. So now when a child is born, the government wants you to contract for a Social Security number right away, so there is no question of jurisdiction. After all, even kids have to pay income tax if they make over a certain amount of money.

Another way to look at this is: What does "Social Security" really mean? Social means 'public'. A security is stock of a corporation. Stock is a publicly traded security regulated by the SEC. So when you get a social security number, you are activating or creating the public stock (security) of the corporation known as the United States, stock created for you to use, which adds to their collateral. By getting a social security number you declare yourself to be public stock of the U.S. government! You ARE a social (public) security, with a security number, you do not GET social security **insurance**! If you will look at the latest issued SS cards, you will see a red number on the back, just like the red registered security numbers on the back of a stock certificate! What's the difference? None! They are both public securities!

What do you call a person who delegates powers to the government via a constitution? A sovereign. Can a sovereign also be a citizen of his own government? Is a king also a subject to himself? Does a sovereign pledge allegiance to any government if He IS the government? Remember the pledge of allegiance you recited in school? *I pledge allegiance to the flag, of the United States of America, and to the republic for which it stands, . . .* You weren't pledging to the United States government, which is a democracy! You were pledging to the flag representing the 50 sovereign states, AND to the republics (states) for which they stand. Each separate sovereign state. Since the states are no longer republics, but corporations of the federal government, is the pledge of allegiance still valid? Or is it part of the con?

As we learned in chapter 6, the 14th Amendment was originally created for the freed slaves in the south (black and white) because slaves were property and had no citizenship. So the 14th Amendment created a new class of citizen, the U.S. citizen. Up to that point there were no official U.S. citizens. Citizens of the states were called United States of America (American) Citizens, or State Citizens, sovereigns in their state. The 14th Amendment created a new official class of United States citizen. Were they successful in making you think you were a U.S. citizen? Love those words of art! And these U.S. citizens had no inalienable rights secured by a constitution, just privileges and immunities secured by the good faith and credit of the federal government. Are YOU, by presumption, and by SS contract, a United States citizen?

How far, geographically, did the exclusive jurisdiction of the United States originally extend? We already examined this in detail, but let's do a quick review.

Well, it looks like the exclusive geographical jurisdiction only extends to the District of Columbia and **purchased** properties (possessions and territories). Well that matches the definition of 'United States' above, doesn't it! Are these possessions and territories part of the federal United States? Yes. Are they part of the 50 United States of America? No. In fact, the federal government owns outright, over 40% of the land in America!

Can you live in the sovereign state of Maryland or Virginia, and work for the federal government in Washington D.C., a federal state? Yes. Then you would be liable for Social Security tax on your 'employment' income. You are employed in the federal United States, as defined. But remember, under martial law, all states are now federal states, under the jurisdiction of the federal government. So technically, we all live in a government possession, and claim U.S. citizenship, just like the people in Puerto Rico do. More on martial law in the U.S. Bankruptcy chapter.

Remember, this is information on Social Security tax, not income tax. But you can volunteer for Social Security tax just like you can volunteer for income tax. It is the SS# contract that makes you taxable for FICA tax. It is claiming the privilege of 'employment', as defined, in one of the federal United States. The income tax still applies only to privileged activities with a tax imposed on them. The Social Security number just verifies that you are a U.S. citizen.

When you tried to rescind your social security number, you cannot. The number belongs to the government and was assigned to a public security. All you can rescind is your original signature on your Social Security application/contract. The number is still valid. And the first time you use the number, the number is automatically activated again, because it reactivates the contract! So keep the number, but reserve all your inalienable rights when you use it. It is mandatory to have for most jobs and for getting a bank account and in many states for a driver's license. Therefore, you are forced to sign the SS contract if you want to operate in the world, and any contract signed under force, or under fraud, is null and void from the beginning. Fraud, because did you think you were REALLY getting an insurance policy for retirement? FICA is just a tax, not an insurance policy. To call it insurance is fraud.

Think about it. If you made your whole living investing in the stock market or in real estate, you would have no self employment tax and no Social Security tax. When you retire, do you then qualify for Social Security if you had no other income over the years? No. Why? Since you were not 'employed' anywhere, and never paid anything in to the program, you do not qualify. Why? Retirement benefits only apply to those employed by an employer.

The TRUTH is that Social Security is just a fringe benefit, for any U.S. citizen who is a subject of the federal government. And the qualifications for Social Security are easy! You just have to be a U.S. citizen/subject and pay in for 10 years! In the Supreme Court case of *Flemming*.

v. Nestor, 363 U.S. 603 (1960) the Supreme Court ruled that Congress is paying Social Security benefits under the same constitutional authority that it doles out Aid to Families with Dependent Children and to those receiving food stamps. **The Court said that workers have no legal claim to either their accrued contributions or to their anticipated benefits.** And that Congress can stop these benefits at any time they want. Remember, privileges and immunities for citizen/subjects can be granted and withdrawn by the government at will. You have no 'right' to Social Security benefits, even if you paid in for 50 years, because it is NOT insurance. It is just a tax, to be doled out as willed. You are just on welfare, being paid from the income made by others! It is a giant pyramid scheme that would be illegal if you tried to implement a retirement program like this yourself. And it can be discontinued or changed at any time.

Remember, the social security tax is an excise tax on a privilege. The privilege is; being employed by the government in the jurisdiction of U.S. federal territory. Can you be forced to accept a privilege, so you can be taxed on that privilege? No. To engage in a privilege is still voluntary. But, the government is working on that. They have made it almost mandatory to accept the privilege of Social Security. After all, you can't get 'employment' in the 'United States' without one. And if you go to the doctor, they want your Social Security number. And in some states you can't get the "privilege" of liberty (driver's license) without a social security number. You didn't know that liberty was now a privilege, and not an inalienable right? United States citizens have this 'privilege' of liberty. American sovereigns have the inalienable right of liberty. They can drive to the grocery store without permission (driver's license) from the government. Another whole book subject!

If you will remember, the government, in 1894, tried to tax property income with an excise tax, and this led to the famous Supreme Court case of Pollock v. Farmers' Loan & Trust (1895), that we previously read of. If you remember, the court ruled that property income, real or personal, could only be taxed with a direct tax with apportionment. So the government went back to the drawing boards. The problem? The court had also ruled in other cases, that even corporate property can only be taxed with a direct tax. The solution? The 16th Amendment (1913). It simply stated that all income, from whatever source, such as property, 'connected' to an excise activity, like a corporation, could be taxed with an excise tax. That took care of corporate income. But what about personal income? Another problem? How can we tax property income with an excise tax? The solution? Create a public corporation for every person in the United States, and have them claim all income received to be connected with that corporation, and thereby subject to an excise tax. But the people would not agree to that if they knew about it, so we must make it look like an old age insurance benefit that they can apply for, since it is practically impossible for an older person to get life insurance. Result? The Social Security Act of 1935, two years after the U.S. bankruptcy.

By creating social security account, what is really happening is that the government has created a legal fiction (name in all caps), a corporation, for you to use, without your knowledge. WHY? Because they can legally tax the property income of a corporation with an excise tax! They cannot tax the sovereign's property income with an excise tax, it can only be done with a direct tax, according to the Constitution. And you voluntarily apply for and use that SS number on everything that you do! It is tied to all income you receive and voluntarily report on tax returns! When you file a tax return, you are declaring that you, the U.S. citizen (corporate property) had income, and corporate property income is taxable with an excise tax!. **HAVE WE BEEN SCAMMED OR WHAT! That is why it is so important to make a legal distinction between you, the sovereign American Citizen, and the legal fiction (U.S. corporate citizen, name in all caps) that you have contracted to be!**

Your Social Security number cannot be used for identification, by law, any more than you can use a stock certificate as identification. The IRS cannot use your Social Security number for identification purposes, since the number belongs to the Social Security Administration. But they can issue an identical number and just call it a taxpayer ID number instead. It's not any different than you being a United States of America Sovereign and just calling it U.S. citizenship. Or a sovereign claiming to be a slave so he can get a few free handouts. A Social Security number is not required on a tax form, unless you are liable, but you can volunteer to supply it if you want.

If you are not liable for employment tax, then a Social Security number's purpose is to convert your private property income to taxable corporate income. It all revolves around 'corporate employment' in the jurisdiction of the United States government. Banks want the number, so they can report to the IRS any interest they paid to you, as taxable income. But think about it. Is opening a checking account or savings account, or investing in a certificate of deposit, a government granted privilege **that a tax has been imposed on?** Not that I know of. The government is insuring your bank balance from loss with the FDIC, so I suppose they could call that receiving a privilege, but there would still need to be a tax imposed on it first. There is none. So I guess the privilege would be corporate income earning interest on that account.

Should you still have just Social Security tax taken out of your paycheck so you can receive SS benefits when you retire? Are you a corporate U.S. citizen, subject to employment tax? Then you are also subject to income tax and social security tax. The Princeton Economic Institute states that "under today's terms, if you are under 55 you have a greater chance of being abducted by aliens than ever seeing your first Social Security check." With those odds, do you still want the tax withheld?

Remember, studies have shown that if you invest the same amount of money in the stock market, as you pay into your own social security (stock) account, that your return would be much greater than the social security benefits you would receive. The problem is most people

don't have the discipline to save money, so they let their master force them to do it instead.

Social Security tax is on 'employees' employed in the 'United States', as these terms are legally defined in this section of the IRC. Social Security tax is one of the several 'employment' taxes on 'employees' working for the government in the jurisdiction of federal United States.

A SS# makes you liable for a tax on income received, since it is now corporate income. The government also claims that working for them in a federal state is a privilege, taxable with a social security tax. Obtaining the number is a privilege. Privileges cannot be mandatory. But the government can make it so you cannot get along without the privilege!

Ironically, the federal government does not collect social security tax from its own federal employees. It has its own pension plan. It only collects from U.S. citizens not directly employed by the government.

Getting a Social Security number creates the contract that you are, under penalty of perjury, a corporate United States citizen/subject, working for the government in a federal state, even if you live elsewhere. By the way, voting does also. Check your voter registration card and see if you swore you were a U.S. citizen. The same applies to gun purchases. You declared yourself to be a U.S. citizen, thereby waiving your second amendment right to bear arms. Another book subject!

A social security account number is just a public stock account number, (corporate legal fiction whose name is in all caps) created by the federal government for you, as a means to collect revenue through you, the sovereign, legally. It is an end run around the Constitution, where they can impose a legitimate 'excise' tax on the property income of a corporate legal fiction, where only a 'direct' tax could formerly be imposed on the property income of a sovereign.

Remember, it is a Social Security number that makes you liable for the excise income tax. And it IS also government employment in the federal U.S. that makes you liable for a Social Security tax.

