

Social Security For Ten Million More People ARE YOU OIE OF THEM?

IMPORTANT CHANGES

IN TUR

SOCIAL SECURITY



IF YOU WORK ON A FARM

FOR CASH WAGES

If you do farm work for others and get cash pay

of \$100 or more in a year from one employer, you

must have a social security card. If you have never had one, or if you had one but lost it, get in touch

with your nearest social security office. They will

give you a card without charge. Show your card to

the person you work for, so that he can copy the

name and number from it for his records. He will

keep back two percent of your cash pay for social

security, add the same amount as his share of the

tax, and send the total to the District Director of

Internal Revenue with his social security report.

This report must show your name and social security

number in order for you to be sure of getting the

Payments to a farm worker in any form other

than cash do not count for social security purposes

and your employer will not report them. If your

cash pay from farm work for one employer is less

than \$100 in a year, he does not report your earnings

and there is no social security tax. If you earn \$75

in a year from one employer and another \$75 from

a second employer, these wages would not count

toward social security. But-if you earn \$100 from

one and \$150 from the other, both employers will

report your earnings for social security, and you will

get credit for the total. Whenever your pay from

any farm employer is less than \$100 in a year, he

should return to you any amount he took out of

If your earnings do count, be sure you have a

social security card and that your employer copies

your full name and social security number directly

from that card to his records. He must show your

correct name and number on his report if you are

to be sure of getting the proper credit toward bene-

Until 1960 the social security tax on wages is 2

Farm operators and any other persons, regardless

of age, who will be covered in 1955 or after may

secure Social Security accounts numbers by com-

pleting the application form S.S.-5 available at any Post Office. Your Post Office will also provide the

address of the nearest Social Security Office which

percent each for employee and employer on earnings

up to \$4,200 a year.

is there to serve you.

your pay for social security for that year.

proper credit toward benefits.

Please Read This Carefully And Retain For Future Reference IMPORTANT FACTS FOR FARM FAMILIES

OTHER CHANGES MADE BY 1954 SOCI SECURITY AMENDMENTS

IF YOU ARE A SELF-EMPLOYED FARM OPERATOR

If you are a self-employed farm operator with earnings of \$400 or more in a year, you should get a social security card, unless you already have one. The place to get it is your nearest social security district office. There is no charge. If you once had a card, but lost it tell your social security office that you want a duplicate. If it is not convenient for you to go to your district social security office in person, you can get an application blank at your post office and get the card by mail.

The self-employment tax on your farm earnings applies to taxable years ending after 1954. If your first report is for calendar year 1955 you will make the report early in 1956 as part of your income tax return.

It is highly important that you show your social security account number on your report, as that number identifies your individual account and makes it possible to credit your account correctly. Your benefits are figured from this account.

The amount you report is your net earnings—or profit—after you subtract your farm expenses from your gross income. But if your gross income is \$1800 or less, and you report on the cash basis, you have the choice between reporting your actual net earnings or reporting half of the gross income. You can report either way.

If your gross income is over \$1,800, you must figure your actual net earnings. If these net earnings are less than \$900, you have a choice. You may report either the actual amount or \$900.

The self-employed person pays 3 percent on his own earnings up to earnings of \$4,200 in a year.

2. Permits employed and self-employed beneficiate under age 72 to have earnings up to \$1,200.00 a year without loss of social security payments. A endiciary 72 years of age or over will be able to receive all his payments regardless of the amour in may be earning. This change is effective language 1st 1955.

to receive all his payments regardless of the amour may be earning. This change is effective January 1st, 1955.

3. Extends coverage of the program to about 10,0000 more gainfully employed persons. This includes self-employed professional engineers account a architects funeral directors ministers and

1. Increases benefits to all present and future rered workers and to their dependents and survivors. This change was effective Sept. 1, thereforene checks received by beneficiaries early in October were in the new amount. This increase was abmand so beneficiaries did not have to file re-

- 3. Extends coverage of the program to about 10,00,00 more gainfully employed persons. This includes self-employed professional engineers, accountment architects, funeral directors, ministers, and domestic workers, and employees of state and local overnments subject to certain qualifications. The changes in coverage are effective January 1st 155.
- 4. Raises the earnings based from \$3,600 to \$4,200 year. Under the old law only the first \$3,600 of earnings in a year could be counted towards benefit. The new law covers earnings up to \$4,200 in a year which will eventually provide for a benefit horease for workers retiring in future years. This change is effective January 1st, 1955.
- 5. Permits workers to drop out years of low earns or no earnings in computing their benefits Under the old law your average earnings could be pred down by year in which you had low earnings or no earnings at all. The new law permits a wker to drop out up to 5 years of lowest or no earnings in the figuring of an average monthly age on which all benefits payments will be based. This so-called "drop-out" applies to all works becoming eligible for benefit payments after August of 1954. Some persons now receiving by its may qualify for the drop-out of they have now, or if they acquire at any time, 1½ years of covered work after June, 1953. This change was effective on all benefits computed after September 1, 1954.
- 6. Preserves the rights of totally disabled workers. Under this provision, a workers earnings record can be "Frozen" and he will not suffer a reduction in or loss of his benefit rights because of an extended period of no earnings due to total prolonged disability. It should be especially noted that this does not provide for such disability payments for workers under age 65, but only serves as a "freeze" of the earnings record. This change is effective Jan. 1, 1955, and applications may be filed after that date.
- 7. Provides for reduced work requirements for workers who died after June 30, 1940, and before Sept. 1, 1950. Under the new law the dependent survivors of these people may collect benefits beginning Sept. 1954 if the deceased worker or serviceman had at least a year and a half of work under Social Security before he died. This year and a half may be at any time after 1936. This change was effective September 1, 1954.

NOTE: Dependents of Survivors of servicemen who died within the above period may be eligible for benefits even though the deceased never had a Social Security account number, and never worked in covered employment just as long as he had a year and a half of military service and had received a discharge under honorable conditions.

N. A. AVERA, DISTRICT MANAGER OF THE WILMINGTON, N. C., SOCIAL SECURITY OF-FICE, ANNOUNCES A SUPPLY OF BOOKLETS ABOUT THE 1954 CHANGES IS NOW AVAILABLE. ORDER YOURS BY MAILING COUPON OR POSTCARD. FOR COMPLETE IN-FORMATION, CONTACT THE OFFICE AT WILMINGTON, N. C., IN PERSON OR BY MAIL.

SEND THIS COUPON FOR FREE INFORMATION

BENEFITS PAYABLE TO THOSE QUALIFYING AFTER AUGUST, 1954

954 SURVIVORS

Avera month	aly	Worker's monthly benefit	Worker and wife	Widow, child, etc.	Widow and 1 child	Widow and 2 children
\$ 45		\$30.00	\$45.00	\$30.00	\$45.00	\$ 50.20
100		55.00	82.50	41.30	82.60	82.60
150		68.50	102.80	51.40	102.80	120.00
-200		78.50	117.80	58.90	117.80	157.10
250		88.50	132.80	66.40	132.80	177.20
300	4874	98.50	147.80	73.90	147.80	197.10
350		108.50	162.80	81.40	162.80	200,00

SOCIAL SECURITY ADMINISTRATION Room 125-130, Custom House Bld'g.

Wilmington, N. C.

PRINT NAME and ADDRESS BELOW:

NAME

TOWN

ADDRESS

PLEASE SEND ME A FREE BOOKLET ABOUT-

- 1. Social Security for Farm Families.
- 2. How to Estimate Payments.
- Earnings While Drawing Benefits.
 Disabled Workers Under Social Security.
- Coverage of Household Workers.
 I Would Like to Apply For a Social Security Card.
- 7. Other Questions ...
- *IF SIXTY-FIVE OR OVER, PLEASE SHOW SOCIAL SECURITY NUMBER.

Date Of Birth

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