



Department of Defense

INSTRUCTION

NUMBER 5160.24
May 8, 2007

USD(P&R)

SUBJECT: Delegation of Powers to the Secretaries of the Military Departments to Make Determinations Under the Social Security Act and Federal Insurance Contributions Act

- References:
- (a) DoD Directive 5160.24, subject as above, April 4, 1957 (hereby canceled)
 - (b) Acting Deputy Secretary of Defense Memorandum, "DoD Directives Review-Phase II," July 13, 2005
 - (c) DoD Directive 5124.02, "Under Secretary of Defense for Personnel and Readiness (USD(P&R))," October 17, 2006
 - (d) Section 405(p) of title 42, United States Code
 - (e) Section 3122 of title 26, United States Code

1. REISSUANCE AND PURPOSE

This Instruction:

1.1. Reissues Reference (a) as a DoD Instruction in accordance with the guidance in Reference (b) and the authority in Reference (c).

1.2. Incorporates the Secretary of Defense's delegation to the Secretaries of the Military Departments to exercise the powers, functions, and duties conferred upon the Secretary of Defense in References (d) and (e) pertaining to military and civilian personnel within the cognizance of their respective Departments. The Secretary of Defense retains authority to make determinations under the Social Security Act for the Department of Defense Agencies and Activities outside the Military Departments.

2. APPLICABILITY

This Instruction applies to the Secretaries of the Military Departments.

3. POLICY

It is DoD policy that:

3.1. Social Security coverage and taxation will be consistently and efficiently applied within the Department of Defense.

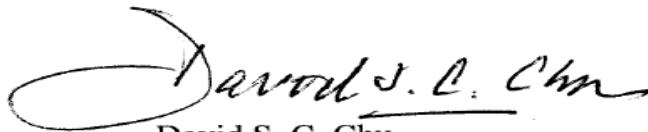
3.2. The Secretaries of the Military Departments are directed to comply with the Internal Revenue Service and Social Security Administration guidance concerning Social Security coverage and taxation for Federal personnel, including applicable regulations and published rulings and procedures. The Secretaries of the Military Departments will follow such guidance in making their determinations under References (d) and (e).

4. RESPONSIBILITIES

The Secretaries of the Military Departments shall be responsible for determining which personnel are covered by Social Security and what amounts of their remuneration are subject to withholding of Social Security tax.

5. EFFECTIVE DATE

This Instruction is effective immediately.

A handwritten signature in black ink that reads "David S. C. Chu". The signature is written in a cursive style with a large, looping initial "D".

David S. C. Chu
Under Secretary of Defense
(Personnel and Readiness)