

## 80. SOCIAL SECURITY

We support:

1. Studies and pilot programs testing the feasibility of private sector alternatives to Social Security as a means to devise long-term solutions to maintain the solvency of the Social Security trust fund and to ensure retirement benefits for all Americans.
2. Stabilizing benefits rather than increasing Social Security taxes.
3. Continued separate deductions for Social Security taxes to make them clearly identifiable.
4. Correction of the inequity in the method of determining earnings of self-employed persons subject to Social Security taxes when a substantial portion of the earnings are related to a return on investment in business property. A rent equivalent should be made an allowable deduction from earnings for this purpose.
5. Allowing self-employed persons to deduct their Social Security taxes as a business expense.
6. Repeal of the Social Security offset law.

We oppose:

1. Regulations which classify Conservation Reserve Program payments to Social Security recipients as earned income. They should be considered as rent.
2. Social Security payments to alien workers who reside outside the U.S. or its territories.
3. The use of a total farm payroll test to determine if wages are subject to Social Security taxes.
4. Using Social Security funds for purposes other than Social Security.