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PRESIDENT OF THE UNITED STATES.

EXECUTIVE ORDER

ENLARGING CAPE ROMAIN MIGRATORY BIRD REFUGE

South Carolina

By virtue of and pursuant to the authority vested in me as President of the United States, and in order to effectuate further the purpose of the Migratory Bird Conservation Act (45 Stat. 1222), it is ordered that the following-described area, acquired by the United States, in Charleston County, South Carolina, with all buildings thereon, be, and it is hereby, reserved and set apart for the use of the Department of Agriculture, subject to valid existing rights, as an addition to the Cape Romain Migratory Bird Refuge, established under the said Migratory Bird Conservation Act:

Being all of what is known as Bull Island, lying on the southwest side of Bull Bay, between Price Creek and Bull Creek, and the Atlantic Ocean, and about three miles off the mainland of South Carolina, and about fourteen miles southwest of McClellanville, South Carolina. The following survey was executed under the direction of the Bureau of Biological Survey, Department of Agriculture, in June and July 1935. All bearings in this description were turned from the true meridian as determined by altitude observations on the sun during the progress of the survey, and all distances are expressed in chains.

Beginning at corner No. 1, a point at the edge of the marsh on the north side of Bull Island, on the west side of Jacks Creek which bears S. 40°30′ E., at the junction of Jacks Creek with Bull Harbor; from this corner a U. S. B. S. standard concrete post marked "1 WC COR 1 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner on a small grassy sand ridge, bears S. 16°57′ E., 8.01 chs. distant; from which witness corner a 10 in. white oak blazed and scribed "BT WC COR 1" bears N. 56° W., 0.23 ch. distant; an 8 in. white oak blazed and scribed "BT WC COR 1" bears S. 3° E., 0.24 ch. distant;

Thence from said initial point, with the north side of Bull Island, along the edge of the marsh with the meanders thereof, in part with the south shore of Bull Harbor and in part with Bull Bay,

N. 51°28′ E., 12.27 chs. to a point across Jacks Creek, at its mouth, on the edge of the salt marsh on Bull Bay; thence,
N. 21°19′ E., 4.43 chs.;
N. 1°54′ E., 8.45 chs.;
S. 88°57′ E., 18.80 chs.;
S. 75°39′ E., 15.66 chs.;
N. 85°24′ E., 15.98 chs. to a point at the edge of salt marsh and grass on Bull Bay;

Thence with mean high water along sandy beach and sand dunes,

N. 31°59′ E., 17.19 chs;
N. 65°32′ E., 5.81 chs. to the northeasterly point of Bull Island; thence,
S. 37°27′ E., 8.12 chs.;
S. 22°28′ E., 19.26 chs. to corner No. 2, a point on the northeasterly end of the seashore of Bull Island, facing the Atlantic Ocean; from this corner a U. S. B. S. standard concrete post marked "2 WC COR 2 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner on the west slope of a grassy sand dune about 2.00 chs. northeast of a dense growth of cedar, myrtle, and palmetto, bears S. 71°30′ W., 0.50 ch. distant; from which witness corner a U. S. C. & G. S. concrete monument marked "BULL 1934" bears N. 67°48′ W., 3.18 chs. distant; an 18 in. cedar blazed and scribed "BT WC COR 2" bears S. 13°00′ W., 2.23 chs. distant; and palmettos were blazed for witness trees;

Thence, with mean high water along the east shore of Bull Island, with the meanders thereof, between the beach and a thick growth of pine, cedar, and palmetto,

S. 22°54′ E., 8.82 chs.;
S. 1°07′ E., 9.15 chs.;
S. 15°31′ W., 19.17 chs.;
S. 14°50′ W., 17.21 chs.;
S. 16°07′ W., 4.02 chs.;
S. 19°25′ W., 9.97 chs.;
S. 19°11′ W., 12.25 chs.;
S. 16°45′ W., 21.66 chs.;
S. 13°31′ W., 12.76 chs.;
S. 25°31′ W., 9.19 chs. to corner No. 3, a point at mean high water at the northeast end of a strip of sand dunes lying between the beach and a heavy growth of palmetto, oak, and cedar, at the edge of beach and sand dunes; from this corner a U. S. B. S. standard concrete post marked "3 WC COR 3 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in grassy sand dunes and scattered palmetto, bears N. 75°22′ W., 0.79 ch. distant; and palmettos were blazed for witness trees;

Thence, continuing with the southerly shore of Bull Island, with the meanders thereof, along mean high water,

S. 38°15′ W., 12.40 chs.;
S. 60°52′ W., 12.58 chs.;
S. 71°00′ W., 15.63 chs.;
S. 74°32′ W., 14.30 chs.;
S. 73°50′ W., 14.75 chs. to a point at mean high water at the edge of beach and sand dunes; from this point a U. S. B. S. standard concrete post marked "3A WC MP 3–5 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in grassy sand dunes, bears N. 21° E., 0.77 ch. distant; thence,
S. 75°22′ W., 14.66 chs.;
S. 75°12′ W., 15.10 chs.;
S. 73°52′ W., 14.46 chs.;
S. 72°21′ W., 14.12 chs.;
S. 71°55′ W., 14.35 chs. to a point at mean high water at the edge of beach and sand dunes; from this point the northeast corner of a bathhouse bears N. 76°45′ W., 4.24 chs. distant; and a U. S. B. S. standard concrete post marked "4 WC MP 3–10 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in grassy sand dunes, bears N. 76°45′ W., 4.09 chs. distant;

Thence with mean high water along the edge of beach and sand dunes,

S. 69°57′ W., 15.15 chs.;
S. 69°27′ W., 17.28 chs.;
S. 68°00′ W., 15.23 chs.;

S. 66°09′ W., 15.47 chs.;
S. 65°16′ W., 15.95 chs. to a point at mean high water at the edge of beach and sand dunes; from this point a U. S. B. S. standard concrete post marked "4A WC MP 3–15 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in grassy sand dunes, bears N. 24° W., 1.48 chs. distant; thence,
S. 62°53′ W., 15.37 chs.;
S. 62°42′ W., 15.82 chs.;
S. 60°52′ W., 15.52 chs.;
S. 60°00′ W., 16.22 chs.;
S. 59°20′ W., 15.62 chs.;
S. 59°29′ W., 14.78 chs. to a point at mean high water at the edge of the beach and sand dunes; from this point a U. S. B. S. standard concrete post marked "4B WC MP 3–21 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in grassy sand dunes, bears N. 69°00′ W., 1.16 chs. distant; thence,
S. 58°17′ W., 14.59 chs.;
S. 57°45′ W., 14.40 chs.;
S. 52°57′ W., 14.29 chs.;
S. 55°24′ W., 11.83 chs.;
S. 62°04′ W., 14.48 chs.;
N. 86°48′ W., 13.64 chs. to corner No. 4, a point at mean high water on the southwest extremity of Bull Island, at the edge of beach and sand dunes, near the mouth of and northeast of Price Creek; from this corner a U. S. B. S. standard concrete post marked "5 WC COR 4 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in low sand dunes and thin beach grass, bears N. 27°12′ E., 1.64 chs. distant;

Thence up the left bank of Price Creek, with the meanders thereof, on the beach at mean high water,

N. 22°31′ W., 14.02 chs. along the edge of beach and sand dunes; thence,
N. 28°05′ W., 18.59 chs. to a point at the edge of marsh and at the mouth of a creek 1.00 ch. wide bearing N. 60° E., thence,
N. 46°59′ W., 12.18 chs.;
N. 40°41′ W., 13.03 chs. to corner No. 5, a point at the edge of salt marsh at the junction of Bull Narrows and Price Creek; from this corner a U. S. B. S. standard concrete post marked "6 WC COR 5 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in salt marsh and marsh grass, bears S. 88°52′ E., 0.76 ch. distant; a U. S. C. & G. S. monument marked "PRICE 1921" bears S. 24°25′ E., 2.71 chs. distant;

Thence with the east bank of Bull Narrows, with the meanders thereof, along the edge of salt marsh and marsh grass,

N. 39°42′ E., 15.76 chs.;
N. 40°36′ E., 13.90 chs.;
N. 18°33′ E., 17.91 chs.;
N. 4°37′ E., 15.55 chs.;
N. 0°45′ W., 12.33 chs.;
N. 23°14′ E., 0.98 ch. to corner No. 6, a point at the edge of marsh and at the junction of Bull Narrows and a creek bearing N. 25° W. to Sewee Bay; from this corner a U. S. B. S. standard concrete post marked "7 WC COR 6 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in salt marsh and marsh grass, bears S. 7°45′ E., 0.71 ch. distant;

Thence with the south bank of Bull Narrows along the edge of salt marsh and marsh grass,

N. 70°38′ E., 13.81 chs.;
N. 82°24′ E., 9.15 chs.;
N. 44°15′ E., 35.14 chs.;
N. 27°27′ E., 10.85 chs.;
N. 67°53′ E., 11.84 chs.;
N. 1°07′ W., 16.04 chs.;
N. 45°52′ E., 3.45 chs. to corner No. 7, a point at the edge of marsh at the junction of Bull Creek and Bull Narrows; from this corner a U. S. B. S. standard concrete post marked "8 WC COR 7 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in salt marsh and marsh grass, bears S. 45°47′ W., 2.27 chs. distant; from which witness corner a 1½ in. iron pipe bears N. 55°20′ E., 10.30 chs. distant; this pipe at the edge of marsh is corner No. 7 of the State of South Carolina tract No. 2c;

Thence with the south bank of Bull Creek along the edge of salt marsh and grass,

N. 87°46′ E., 13.40 chs.;
S. 71°59′ E., 20.85 chs.;
N. 73°00′ E., 10.00 chs. to a point on the east bank and at the mouth of Back Creek which bears S. 10° W.; from this point a U. S. B. S. standard concrete post marked "8–A WC MP 7–3 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in salt marsh and marsh grass, bears N. 73° E., 0.15 ch. distant; thence,
N. 22°54′ E., 7.37 chs.;
N. 13°57′ E., 14.87 chs. to corner No. 8, a point at the edge of salt marsh; from this corner a U. S. B. S. standard concrete post marked "9 WC COR 8 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner in salt marsh and marsh grass, bears S. 20° E., 0.75 ch. distant; from which witness corner a 1½ in. iron pipe bears N. 65°49′ W., 8.48 chs. distant; this pipe at the edge of marsh is corner No. 5 of the State of South Carolina tract No. 2c;

Thence, continuing with the south bank of Bull Creek along the edge of salt marsh and marsh grass,

N. 68°46′ E., 27.23 chs.;
N. 84°06′ E., 17.43 chs.;
N. 89°11′ E., 12.12 chs.;
S. 70°26′ E., 4.26 chs.;
S. 65°59′ E., 11.15 chs. to a point on the east bank of Wharf Creek; thence,
N. 37°56′ E., 27.57 chs.;
N. 36°03′ E., 12.02 chs.;
N. 54°38′ E., 15.41 chs. to corner No. 9, a point at the edge of salt marsh near the junction of Bull Creek and Bull Harbor; from this corner a U. S. B. S. standard concrete post marked "10 WC COR 9 BULLS ISLAND 1935", set 18 in. in the ground for a witness corner on sandy ridge 0.05 ch. northwest of a U. S. C. & G. S. monument marked "Middle" and 0.40 ch. west of a dense growth of pine, cedar, oak, and palmetto, bears S. 22°35′ E., 4.16 chs. distant; from which witness corner a 16 in. white oak, blazed and scribed "BT WC COR 9" bears S. 13° E., 0.46 ch. distant; and from which witness corner a 1½ in. iron pipe bears N. 24°14′ W., 18.30 chs. distant; this pipe at the edge of marsh is corner No. 4 of the State of South Carolina tract No. 2c; and cedars were blazed for witness trees;

Thence with the south shore of Bull Harbor, along the edge of the marsh with the meanders thereof,

N. 45°39′ E., 9.81 chs.;
N. 45°32′ E., 9.73 chs.;
N. 62°01′ E., 18.61 chs.;
S. 84°19′ E., 11.19 chs.;
S. 60°30′ E., 5.51 chs.;
N. 74°56′ E., 6.55 chs.;
N. 77°58′ E., 26.16 chs. to the place of beginning, containing 5,191.36 acres, be the same more or less.

FRANKLIN D ROOSEVELT

THE WHITE HOUSE,
March 13, 1936.

[No. 7316]

[F. R. Doc. 4—Filed, March 13, 1936; 12:47 p. m.]

TREASURY DEPARTMENT.

Bureau of Internal Revenue.

REGULATIONS 90 RELATING TO THE EXCISE TAX ON EMPLOYERS UNDER TITLE IX OF THE SOCIAL SECURITY ACT

CHAPTER I—DEFINITIONS

Section 1101 (a) and (b) of the act

(a) When used in this Act—

(1) The term "State" (except when used in section 531) includes Alaska, Hawaii, and the District of Columbia.

(2) The term "United States" when used in a geographical sense means the States, Alaska, Hawaii, and the District of Columbia.

(3) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

(4) The term "corporation" includes associations, joint-stock companies, and insurance companies.

(5) The term "shareholder" includes a member in an association, joint-stock company, or insurance company.

(6) The term "employee" includes an officer of a corporation.

(b) The terms "includes" and "including" when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

Section 907 of the act

When used in this title—

(a) The term "employer" does not include any person unless on each of some twenty days during the taxable year, each day being in a different calendar week, the total number of individuals who were in his employ for some portion of the day (whether or not at the same moment of time) was eight or more.

(b) The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash.

(c) The term "employment" means any service, of whatever nature, performed within the United States by an employee for his employer, except—

(1) Agricultural labor;

(2) Domestic service in a private home;

(3) Service performed as an officer or member of the crew of a vessel on the navigable waters of the United States;

(4) Service performed by an individual in the employ of his son, daughter, or spouse, and service performed by a child under the age of twenty-one in the employ of his father or mother;

(5) Service performed in the employ of the United States Government or of an instrumentality of the United States;

(6) Service performed in the employ of a State, a political subdivision thereof, or an instrumentality of one or more States or political subdivisions;

(7) Service performed in the employ of a corporation, community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(d) The term "State agency" means any State officer, board, or other authority, designated under a State law to administer the unemployment fund in such State.

(e) The term "unemployment fund" means a special fund, established under a State law and administered by a State agency, for the payment of compensation.

(f) The term "contributions" means payments required by a State law to be made by an employer into an unemployment fund, to the extent that such payments are made by him without any part thereof being deducted or deductible from the wages of individuals in his employ.

ARTICLE 1. *General definitions.*—As used in these regulations—

(*a*) The terms defined in the above provisions of law shall have the meanings so assigned to them.

(*b*) The term "Act" means the Social Security Act (Public, No. 271, Seventy-fourth Congress).

(*c*) The term "tax" means the excise tax imposed by Title IX of the Act.

(*d*) The term "taxable year" means any calendar year after the calendar year 1935.

(*e*) The term "Secretary" means the Secretary of the Treasury.

(*f*) The term "Commissioner" means the Commissioner of Internal Revenue.

(*g*) The term "collector" means collector of internal revenue.

(*h*) The term "taxpayer" means any person subject to the tax.

(*i*) The term "Social Security Board" means the board established pursuant to Title VII of the Act.

CHAPTER II—NATURE, SCOPE, AND IMPOSITION OF THE TAX

Section 901 of the act

On and after January 1, 1936, every employer (as defined in section 907) shall pay for each calendar year an excise tax, with respect to having individuals in his employ, equal to the following percentages of the total wages (as defined in section 907) payable by him (regardless of the time of payment) with respect to employment (as defined in section 907) during such calendar year:

(1) With respect to employment during the calendar year 1936 the rate shall be 1 per centum;

(2) With respect to employment during the calendar year 1937 the rate shall be 2 per centum;

(3) With respect to employment after December 31, 1937, the rate shall be 3 per centum.

ART. 200. *Nature of tax.*—The tax is an excise tax imposed on employers with respect to having individuals in their employ.

ART. 201. *Measure of tax.*—(*a*) The measure of the tax is the total amount of wages payable by an employer with respect to employment during the calendar year, regardless of the time of actual payment.

(*b*) Wages are *payable* within the meaning of the Act and these regulations (1) if there is an obligation at any time to pay wages with respect to employment during the calendar year, or (2) if, at any time, wages are actually paid with respect to employment during the calendar year. It is immaterial whether such wages are certain in amount at any time within the calendar year, and whether the right exists to enforce the payment of such wages at any time within the calendar year. (See article 207 relating to wages, article 209 (*a*) relating to estimates of wages, and article 210 relating to adjustments of tax.)

ART. 202. *Rate and computation of tax.*—The rates of tax applicable for the respective calendar years are as follows:

	Percent
For the calendar year 1936	1
For the calendar year 1937	2
For the calendar year 1938 and any subsequent calendar year	3

The tax for any calendar year is computed by applying the rate for that year to the total wages *payable* by the employer with respect to employment during such year. (See article 201.)

Section 907 of the act

(a) The term "employer" does not include any person unless on each of some twenty days during the taxable year, each day being in a different calendar week, the total number of individuals who were in his employ for some portion of the day (whether or not at the same moment of time) was eight or more.

(c) The term "employment" means any service, of whatever nature, performed within the United States by an employee for his employer, except * * *

ART. 203. *Persons liable for the tax.*—Every person who is an "employer", as defined by the Act, is liable for the tax.

Generally, a person is an "employer" if he employs 8 or more individuals on each of some 20 days during a calendar year, each such day being in a different calendar week. (See article 204.)

Certain services, however, are specifically excepted by the Act and to the extent that a person employs individuals who render such services, he is not an "employer." (See articles 206 to 206 (7), inclusive.)

Even if an "employer" is not subject to any State unemployment insurance law, he is nevertheless subject to the tax. However, if he is subject to such a State law, he is entitled to credit against the tax any contributions with respect to employment paid by him thereunder to the extent permitted by section 902. (See article 211.)

ART. 204. *Who are employers.*—Commencing with the calendar year 1936, any person who employs 8 or more individuals (in an employment as defined in section 907 (c) of the Act) on a total of 20 or more calendar days during a calendar year, each such day being in a different calendar week, is an employer subject to the tax imposed with respect to such year.

The several weeks in each of which occurs a day on which eight or more individuals are employed need not be consecutive weeks. It is not necessary that the individuals so employed be the same individuals; they may be different individuals on each such calendar day. Neither is it necessary that the eight or more individuals be employed at the same moment of time or for any particular length of time or on any particular basis of compensation. It is sufficient if the total number of individuals employed during the 24 hours of a calendar day is eight or more, regardless of the period of service during that day or the basis of compensation.

In determining whether a person employs a sufficient number of individuals to be an employer subject to the tax, no individual is counted unless he is engaged in the performance within the United States of services not excepted by section 907 (c). (See articles 206 to 206 (7), inclusive.)

ART. 205. *Employed individuals.*—An individual is in the employ of another within the meaning of the Act if he per-