

Dear Accounting Department:

It has come to my attention that _____ has been incorrectly deducting and withholding from my paychecks.

26 U.S. Code § 3403 authorizes an "employer" to deduct and withhold from "wages." Where an employer defined at **§ 3401(d)** "means the person for whom an individual performs or performed any service..., as the employee of such person." Where wages defined at **§ 3401(a)** "means all remuneration...for services performed by an employee for his employer," and where an employee defined at **§ 3401(c)** "includes an officer, employee, or elected official of the United States, a State, or any political subdivision thereof, or the District of Columbia, or any agency or instrumentality of any one or more of the foregoing. The term 'employee' also includes an officer of a corporation."

"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning," **Stenberg v. Carhart, 530 U.S. 914, 942 (2000)**; thus, an "employer" means one who received service from an "employee." Such a "service-recipient" is defined at **§ 6041A**, and treated as "**persons**," which "includes any governmental unit (and any agency or instrumentality thereof)," see **§ 4061A(d)(1)** - Applications to governmental units treated as persons.

In short, an employer means a **government employer**, an employee means a **government employee**, service means government service, and **wages** mean government pay for government service.

Examples of service include Armed Service, Postal Service, Secret Service, Marshals Service, Rural Housing Services, National Ocean Service, Economic Research Service, Postal Inspection Service, Food and Nutrition Service, Federal Protective Service, National Park Service, Indian Health Service, Bureau of the Fiscal Service, Agricultural Research Service, National Weather Service, Selective Service System, Congressional Research Service, Fish and Wildlife Service, Health and Human Services, National Marine Fisheries Service, Food Safety and Inspection Service, General Services Administration, Immigration and Citizenship Service, Defense Finance and Accounting, Service, Centers for Medicare & Medicaid Service, and of course the Internal Revenue Service! Thus, in the context of the internal revenue laws, any "service" means government service.

There's no such thing as "_____ Service." I rendered labor to a private company, but did not perform a service for the government. _____ is not "any governmental unit and any agency or instrumentality thereof." Therefore, I am re-filing **Form W-4** Employee's Withholding Certificate, [or **Form-W9**] to reflect that the federal income tax, social security tax, Medicare tax (FICA), and other excise taxes do not apply to me as a private laborer; and that the company must immediately cease and desist from deducting or withholding them from my pay.

As such, I further respectfully request that the company immediately cease and desist from making any false reports (W2 or 1099s) of being a government employer, issuing government payments, (i.e. "**wages**") to government employees for government service. As these statements are objectively false.

The company stands to benefit by obedience to law. Firstly, in abandoning the presumption that the company is a government "employer" it will no longer be subject to Employment Taxes imposed by **26 U.S. Code Subtitle C**. This could spare the company millions of dollars in needless social security, Medicare, and unemployment insurance payments, in addition to the administrative costs of collection, documentation, and reporting. Secondly, when company workers are no longer taxed as government employees, the company may see its labor costs decrease by 10-37% -- that is, the same amount which would be warrantlessly extracted from its laborers. Finally, this savings in labor and in employment taxes would give the company a significant advantage over its competitors, by reducing the costs of doing business and making it financially more attractive for laborers to work for the company.

Disobedience to the law makes the company vulnerable to suit. If the company is not truthful in its dealings with those who labor for it, then it may be placed with the burden of proving every false presumption it asserts, see Federal Rules of Evidence, Article III - Presumptions in Civil Cases. If it cannot prove that the company is a government employer, or that the company's laborers are government employees, or that the company makes government payments for government services, then the company would be liable to any laborer for all deductions and withholdings erroneously taken from his or her paycheck.

Dated: _____.

Thank you for your notice,

Executed without
the United States,
28 U.S. Code § 1746(1).