



Social Security Administration

Chicago Region

Refer to:

600 West Madison
Chicago, Illinois 60661

November 20, 2002

Dear Mr

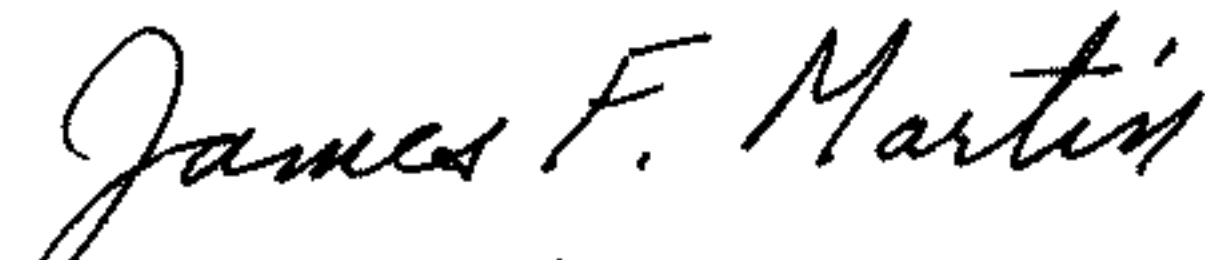
I am very sorry that you did not receive my reply to your prior correspondence. I am enclosing a copy of that letter. I assure you that I take your concerns very seriously and give them due consideration. However, I must reiterate what I said in my previous letter, participation in the Social Security program is mandatory with respect to the payment of Social Security taxes.

Similarly, people cannot withdraw the Social Security taxes that they have already paid. This is true regardless of the number of Social Security credits earned or whether benefits are payable. The Social Security taxes that employees and employers pay on workers' earnings are not placed in an individual worker's account, but are pooled in special funds from which benefits are paid to eligible workers and their families. However, people will not receive benefits unless they voluntarily apply for them at the time they become eligible.

The Supreme Court has already decided the constitutionality of the entire Social Security system, as established by the Social Security Act, and mandatory individual participation in the system. It held that the Social Security Act was constitutional not long after the law's enactment in the 1930s. In a more recent decision (*United States v. Lee*, 455 U.S. 252), the Court upheld the constitutionality of the provision of the law requiring employers to withhold Social Security taxes from employees' wages and to pay taxes to the Internal Revenue Service. The provision is constitutional even when such withholding or payment conflicts with the employer or employee's religious or other beliefs.

If you have any further question, please contact your local Social Security Office or our toll-free telephone line at 1-800-772-1213.

Sincerely,


James F. Martin