1-37-972 September 30, 1937 Mr. Schoene Mr. Turner Supplementing my memorandum to you dated September 23. 1937, relative to the exemption from the provisions of the Railroad Retirement Act of 1937 of employees of The Pullman Company who perform all their services entirely within, and are citizens and residents of, Mexico, your attention is called to the following excerpt appearing on page 60 of the House Hearings on the Act: "THE CHAIRMAN. Is there any provision in the bill making the distinction as to the amount of annuity that should be paid. based upon whether or not the employee paid taxes? "MR. HARRISON. None whatever. There is no relationship whatever in this bill before the committee to taxes." This excerpt indicates the impression conveyed to, and probably entertained by, Congress to the effect that the provisions of the Railroad Retirement Act were to be independent of those of the Taxing Act. L-37-1283 LT:mfh 4-37-971