

## 42 U.S. Code § 412

---

### Self-employment income credited to calendar years

---

#### **(a) Taxable years prior to 1978**

For the purposes of determining average monthly wage and quarters of coverage the amount of self-employment income derived during any taxable year which begins before 1978 shall—

- (1) in the case of a taxable year which is a calendar year, be credited equally to each quarter of such calendar year; and
- (2) in the case of any other taxable year, be credited equally to the calendar quarter in which such taxable year ends and to each of the next three or fewer preceding quarters any part of which is in such taxable year.

This document is only available to subscribers. Please [log in](#) or [purchase access](#).

[Purchase Login](#)