



Updated Bulletin for All TSA Employees – 09/21/2020

Payroll Social Security Tax Withholding Deferral

As stated in a previous bulletin, an Executive Order was signed by the President on August 8, 2020 to defer employees' Old Age, Survivors and Disability Insurance (OASDI), or social security, tax deductions through December 31, 2020.

The National Finance Center (NFC) implemented the Payroll Tax Deferral in pay period (PP) 18, 2020, which impacted all employees whose gross bi-weekly social security wages are less than \$4,000.

Consistent with the policy issued by the Internal Revenue Service (IRS) and the Office of Management and Budget (OMB), the following applies:

- The payroll tax deferral is only for the 6.2% employee portion of OASDI, or commonly referred to as Social Security tax.
- The tax deferral automatically applies to all employees whose social security wages during any bi-weekly pay period is less than \$4,000 or have a total adjusted salary of \$104,000. Additionally, the deferral is only applicable to those employees covered under the Federal Employees Retirement System (FERS) or the Civil Service Retirement System (CSRS) Offset and does not impact those who do not normally have OASDI withheld (e.g. CSRS employees).
- Impacted employees cannot opt-out of this tax deferral.
- The payroll tax deferral will continue through PP 25, 2020 which is the last paycheck you will receive in calendar year 2020.

The future collection of the tax deferral process and tax reporting is still under review by the NFC.

The IRS guidance can be found at this [link](#). The following are additional frequently asked questions regarding this deferral.

When does the deferral begin, and how long does the deferral last?

The implementation of the deferral started with PP 18 and continue through PP 25, 2020, which is the last paycheck you will receive in calendar year 2020.

Since this is a tax deferral, when will I have to pay it back?

Although the reported plan is for the taxes not to be collected until 2021, the deferment is not an actual cut. Unless legislation is passed and signed into law, employees will be responsible for paying the taxes by April 30, 2021. Another bulletin will be released once more information becomes available about the repayment process.

Questions?

Due to the current COVID-19 pandemic, live agents are not available to answer telephone calls received at the HCAccess Help Desk. Employees can contact the HCAccess Help Desk by e-mail at HelpDesk@mailserver-hraccess.tsa.dhs.gov or at this [link](#), by fax at 1-877-872-7993, or by phone at 1-877-872-7990 and leave a voicemail. Employees can visit the HCAccess website for valuable Human Resources (HR) information on a wide variety of topics at this [link](#) and visit Human Capital online at this [link](#).