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## Bulletin for all TSA employees – 09/23/2020

### Reminder! Social Security Tax Withholding Deferral

As stated in previous bulletins, 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.

Human Capital (HC) has received a number of inquiries from employees whose gross bi-weekly paycheck is greater than \$4,000 but did not have social security taxes deducted in pay period (PP) 18. As explained in the September 1<sup>st</sup> bulletin on this topic, most employees do not elect to waive premium conversion and therefore pay their premiums for their health insurance coverage on a pre-tax basis.

**Note: Premiums for dental and vision insurance as well as deductions for health and dependent care flexible spending accounts (FSAs) are also excluded from an employee's taxable income. Therefore, these deductions must be deducted first to determine the amount of the taxable social security wages.**

The following is an example of an employee whose gross wages per pay period are more than \$4,000 who did not have social security deducted from their PP 18 paycheck.

CODE	ITEM DESCRIPTION	HOURS		AMOUNT	
		P/P	YR. TO DATE	P/P	
01	REGULAR TIME	62.50	1208.00		3216.25
34	FLSA				
61	ANNUAL LEAVE	6.50	199.50		334.49
62	SICK LEAVE	2.00	25.50		102.92
66	OTHER LEAVE	9.00	71.00		463.14
66-61	TIME OFF AWARDS		16.00		
** **	<b>PAY PERIOD HOURS &amp; GROSS PAY ****</b>	80.00			<b>4116.80</b>
75-02	RETIREMENT				
75-15	TSP-FERS				
75-31	ROTH TSP-FERS				
76	<b>SOCIAL SECURITY (OASDI)</b>				
77	FEDERAL TAX EXEMPTS M00				
	EXTRA FEDERAL TAX				
78	ST TAX MID EXEMPTS M00				
	EXTRA STATE TAX				
81	FEGLI COVERAGE \$ 110,000				
82	OPT FEGLI AGE BRACKET 6				
83	FEHBA - ENROLL CODE 2G6				276.37
83-10	DENTAL PLAN				42.27
83-11	VISION PLAN				13.32
85	CHARITABLE CONTRIBUTNS				
88	CHKING/SAVING *****				
93-11	<b>FSA - HEALTH CARE</b>				<b>84.61</b>
97	MEDICARE TAX WITHHELD				

In the example above, the gross bi-weekly taxable Social Security wages are calculated as follows:

Gross pay: \$4,116.80

Minus premiums: \$416.57 (health = \$276.37, dental = \$42.27, vision = \$13.32, healthcare FSA = \$84.61)

Adjusted gross pay: \$3,700.23

Since this employee's gross bi-weekly taxable Social Security wages were less than \$4,000, their social security taxes were deferred.

### 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](mailto: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](#).