

Delayed payment of employer payroll taxes:

Taxpayers (including self-employed) will be able to defer paying the employer portion of certain payroll taxes through the end of 2020, with all 2020 deferred amounts due in two equal installments, one at the end of 2021, the other at the end of 2022.

Taxes that can be deferred include the 6.2% employer portion of the Social Security (OASDI) payroll tax and the employer and employee representative portion of Railroad Retirement taxes (that are attributable to the employer 6.2% Social Security (OASDI) rate). For self-employed individuals, the deferral applies to 50% of the Self-Employment Contributions Act tax liability (including any related estimated tax liability).

This can be combined with the Employee Retention Credit (which allows the employer to withhold payment of payroll taxes in order to pay employee wages). The relief **may not** be combined with debt forgiveness under the payroll protection program.