



Board of County Commissioners Agenda Request

2R
Agenda Item #

Requested Meeting Date: 9/22/2020

Title of Item: Social Security Withholdings

<input type="checkbox"/> REGULAR AGENDA	Action Requested:	<input type="checkbox"/> Direction Requested
<input checked="" type="checkbox"/> CONSENT AGENDA	<input type="checkbox"/> Approve/Deny Motion	<input type="checkbox"/> Discussion Item
<input checked="" type="checkbox"/> INFORMATION ONLY	<input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>

Submitted by: Bobbie Danielson	Department: HR Department
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Presenter (Name and Title): Bobbie Danielson, HR Director	Estimated Time Needed: 0
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Summary of Issue:
The Personnel Committee met on 9/8/2020 and discussed the following. No action requested, informational only.

The IRS provided guidance in response to the Presidential Memorandum issued on August 8, 2020 deferring the withholding, deposit, and payment of certain payroll tax obligations. Although brief, the guidance provides the following: Employers are allowed but not required to suspend withholding of Social Security tax

Social Security tax deferral runs from September 1, 2020 through December 31, 2020

Applies to employees earning wages less than \$4,000 for a biweekly pay period

This is only a deferral

Deferred Social Security tax must be withheld and remitted during the period from January 1, 2021 through April 30, 2021

Aitkin County is proceeding to continue to withhold and deposit the taxes as usual (i.e. not use the deferral).

Alternatives, Options, Effects on Others/Comments:
The Afsome union supports this method.

Recommended Action/Motion:
No action requested, informational only. Aitkin County is proceeding to continue to withhold and deposit the taxes as usual (i.e. not use the deferral).

Financial Impact:

Is there a cost associated with this request? Yes No

What is the total cost, with tax and shipping? \$

Is this budgeted? Yes No *Please Explain:*