



## Support of Employee Social Security Deferral

Dear Valued Client,

As previously communicated, effective September 1 through December 31, 2020, employers can elect to defer the withholding and deposit of the employee portion of social security tax. The deferral is optional, and employers who opt in will need to withhold and deposit the previously deferred tax from the employee's pay between January 1 and April 30, 2021. If an employer is unable to collect the deferred tax from the employee, the employer will be responsible for paying the tax to the IRS.

As guidance continues to emerge, Viventium is working to ensure that we have the support in place for our clients who choose to opt into this deferral. Viventium is scheduled to support the employee social security deferral on October 1, 2020, for all payrolls processed on or after October 1.

Please be advised that marking an employee as exempt from social security tax in Viventium Software is not a compliant way to process this deferral and will result in inaccurate reporting on Forms 941 and W-2.

Keep an eye out in the coming weeks for further updates and instructions on setting up this deferral for your employees. In the meantime, check out our blog "[What You Need to Know About the Employee Social Security Deferral](#)" for further information.

For a copy of current IRS guidance on the Social Security Deferral, click [here](#).

In it with you,

Your Viventium Team