
CARES – Delay of Payment of Employer Social Security Tax

This is to confirm that _____, an authorized representative of _____, has authorized Directax Inc (Viventium) to defer the deposit of the employer portion of social security tax to the IRS for all payrolls processed with check dates between _____ and 12/31/2020, pursuant to provisions of the CARES Act

(Please note: This authorization can be effective for upcoming payroll only and must be received prior to processing your payroll. Payrolls that have already been processed cannot be adjusted.)

In signing this authorization, the client agrees to arrange timely payment of the delayed employer social security tax **directly to the IRS**. Deposits are due in two equal installments, half on December 31, 2021, and the other half on December 31, 2022. This agreement also absolves Directax Inc (Viventium) and its affiliates from responsibility for any penalties and interests and any agency notices that may result from failure to make timely tax payments for deferred employer social security taxes amounts.

Important: Employers who qualify for loan forgiveness under the Paycheck Protection Program are not eligible for this tax deferral. In addition, use of this deferral may disqualify client from other tax credits and loans. The client is responsible for determining eligibility for this deferral under the CARES Act and IRS notice 2020-22.

Name

Title

Signature

Date
