Employee Deferral of SS Tax

The IRS issued guidance that allows employers to defer the withholding and depositing of the employee share of the social security tax on applicable wages paid between September 1, 2020, and December 31, 2020.

There is lots to consider before implementing this process. Read more….

[IRS Guidance on the Payroll Tax Executive Order (US)](https://nam10.safelinks.protection.outlook.com/?url=https%3A%2F%2Femploymentlawworldview.us6.list-manage.com%2Ftrack%2Fclick%3Fu%3D1684e2d964bfa9b5d101ab1dc%26id%3Df27b36906a%26e%3D168ba09b7c&data=01%7C01%7Cdgreer%40vaco.com%7C2baf06cb65e344ee78f908d85097e273%7C120aeae9286f438abbf3de3ab96fcf5d%7C1&sdata=rmJ84IZgAzsfVnREIn0bVBaG3u9LlXlMs%2BVTU8dXKXM%3D&reserved=0)

APA webinar will explain IRS Form 941-X

On October 14, APA will present the webinar “Payroll in 2020 –Developments Through the 3rd Quarter.” This webinar will update attendees on the latest IRS guidance, including a brief overview of the Form 941 for the third quarter of 2020 and an in-depth discussion on how to make corrections using the recently revised Form 941X. More information on the webinar and registration is available. The presentation will also be offered as a webinar on demand beginning on October 28.

IRS Issues Federal “High-Low” Per Diem Rates Effective October 1

The IRS has released the optional “high-low” per diem rates for lodging expenses and meals and incidental expenses (M&IE) that may be used instead of the General Services Administration’s “actual” per diem rates for travel to locations within the continental U.S.

<https://www.gsa.gov/about-us/newsroom/news-releases/fy-2020-per-diem-rates-for-federal-travelers-released>

 Electronic Version with hyperlinks available on the monthly Chapter Meeting Minutes