

Payroll Tax Deferral

Introduction This guide provides information regarding the Payroll Tax Deferral announced in [ALCOAST 329/20](#) and referenced in [ALCOAST 013/21](#).

Background On August 8, 2020, a Presidential Memorandum was signed to defer employees' OASDI deductions due to COVID-19. Per [ALCOAST 329/20](#), the employee portion of the Old Age, Survivors, and Disability Insurance (OASDI) segment of the Federal Insurance Contribution Act (FICA) tax will be deferred for the months of Sep, Oct, Nov, and Dec 2020. These deferred payments will be collected from paychecks issued in January-December 2021 per [ALCOAST 013/21](#).

October Mid-Month Results Since the programming change did not occur until early October, the mid-month October pay calculations credited the member back all of September OASDI (\$191.86) as well as half of October OASDI (\$95.93).

| Calendar Information | | | | | | | |
|-----------------------|-----------------|-------------|--------------------|-----------|------------------|----------------|------------------------------------|
| Calendar ID | CG ACT 2020M10M | | | Pay Group | USCG | | |
| Segment Number | 1 | | | Version | 1 | | |
| Gross Result Value | 2,644.34 | USD | Net Result Value | 2,496.84 | USD | Revision | 1 |
| Earnings & Deductions | | | | | | | |
| Element Type | Element Name | Amount | Description | Instance | Slice Begin Date | Slice End Date | Resolution Details |
| Deduction | MEDICARE EE | 22.440000 | Medicare Tax | 1 | 10/01/2020 | 10/15/2020 | Resolution Details |
| Deduction | MEDICARE ER | 22.440000 | ER Medicare Tax | 1 | 10/01/2020 | 10/15/2020 | Resolution Details |
| Deduction | OASDI EE | 95.930000 | OASDI Tax | 1 | 10/01/2020 | 10/15/2020 | Resolution Details |
| Deduction | OASDI EE DEF | -95.930000 | Deferred OASDI Tax | 0 | 10/01/2020 | 10/15/2020 | Resolution Details |
| Deduction | OASDI EE DEF | -191.860000 | Deferred OASDI Tax | 1 | 10/01/2020 | 10/15/2020 | Resolution Details |
| Deduction | OASDI ER | 95.930000 | ER OASDI Tax | 1 | 10/01/2020 | 10/15/2020 | Resolution Details |

| EARNINGS | | TAXES | | |
|---------------|----------------|----------------|---------------|----------------|
| Description | Current | Description | Current | YTD |
| BAH W/O DEPS | 888.00 | FICA-MEDICARE | 22.44 | 401.04 |
| BAS -ENL | 186.36 | FICA-OASDI | 95.93 | 1714.78 |
| BASIC PAY | 1547.25 | FICA-OASDI DEF | -287.79 | -287.79 |
| CLOTHING SMA | 22.73 | FITW | 158.44 | 2801.56 |
| TOTAL: | 2644.34 | TOTAL: | -10.98 | 4629.59 |

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Payroll Tax Deferral, Continued

October End-Month Results The October end-month calendar deferred the OASDI tax for that pay period (\$95.93).

| Calendar Information | | | | | | | |
|---|-----------------|------------|--------------------|----------|------------------|----------------|------------------------------------|
| Calendar ID | CG ACT 2020M10E | | Pay Group | USCG | | | |
| Segment Number | 1 | | Version | 1 | | Revision 1 | |
| Gross Result Value | 2,644.32 | USD | Net Result Value | 2,304.97 | USD | | |
| Earnings & Deductions | | | | | | | |
| <div style="display: flex; justify-content: space-between;"> 1-14 of 14 View 5 </div> | | | | | | | |
| <div style="display: flex; justify-content: space-between;"> Element Results Components Retro Adjustments Deduction Arrears User Fields </div> | | | | | | | |
| Element Type | Element Name | Amount | Description | Instance | Slice Begin Date | Slice End Date | Resolution Details |
| Deduction | MEDICARE EE | 22.430000 | Medicare Tax | 1 | 10/16/2020 | 10/31/2020 | Resolution Details |
| Deduction | MEDICARE ER | 22.430000 | ER Medicare Tax | 1 | 10/16/2020 | 10/31/2020 | Resolution Details |
| Deduction | OASDI EE | 95.930000 | OASDI Tax | 1 | 10/16/2020 | 10/31/2020 | Resolution Details |
| Deduction | OASDI EE DEF | -95.930000 | Deferred OASDI Tax | 0 | 10/16/2020 | 10/31/2020 | Resolution Details |
| Deduction | OASDI ER | 95.930000 | ER OASDI Tax | 1 | 10/16/2020 | 10/31/2020 | Resolution Details |

| EARNINGS | | TAXES | | |
|---------------|----------------|----------------|---------------|----------------|
| Description | Current | Description | Current | YTD |
| BAH W/O DEPS | 888.00 | FICA-MEDICARE | 22.43 | 423.47 |
| BAS -ENL | 186.35 | FICA-OASDI | 95.93 | 1810.71 |
| BASIC PAY | 1547.25 | FICA-OASDI DEF | -95.93 | -383.72 |
| CLOTHING SMA | 22.72 | FITW | 158.44 | 2960.00 |
| TOTAL: | 2644.32 | TOTAL: | 180.87 | 4810.46 |

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Payroll Tax Deferral, Continued

Accumulators The accumulators will keep track of how much has been deferred for the member and will match the year to date total on the Payslip.

| Calendar Group Results | Earnings and Deductions | Accumulators | Supporting Elements | | |
|------------------------------------|-------------------------|-------------------------------|---------------------|------------|------------|
| Chadwick Boseman Employee | | Empl ID 1234567 | Empl Record 0 | | |
| Calendar Group ID C120101 | | 202010 On-Cycle AD End Month | | | |
| Calendar Information | | | | | |
| Calendar ID CG ACT 2020M10E | | Pay Group USCG | | | |
| Segment Number 1 | | Version 1 Revision 1 | | | |
| Gross Result Value 2,644.32 USD | | Net Result Value 2,304.97 USD | | | |
| Accumulators | | | | | |
| 1-61 of 61 View 5 | | | | | |
| Accumulator Results | | User Keys | | | |
| Period | Element Name | Amount | Description | From | Through |
| Year to Date | OASDI EE DEF_YTDA | -383.720000 | Deferred OASDI Tax | 01/01/2020 | 12/31/2020 |

EABP for Payback of Tax Deferral

An EABP row was created to collect the Payroll Tax Deferral amount. Click on **OAS EE PBCK**.

| Element Assignment By Payee | | | | | | |
|-----------------------------|-------------------------------|---------------------------------|---------------|-----------------------------------|-------------------------------------|-------------------------------|
| CHADWICK BOSEMAN | | ID 1234567 | Empl Record 0 | | | |
| Selection Criteria | | | | | | |
| Category | <input type="text"/> | Entry Type <input type="text"/> | | Element Name <input type="text"/> | | Select with Matching Criteria |
| As of Date | <input type="text"/> | | | | | Clear |
| Assignments | | | | | | |
| 1-7 of 7 | | | | | | |
| Elements | | Recipient | | | | |
| Element Name | Description | *Process Order | Begin Date | End Date | Active | Instance |
| OAS EE PBCK | Payback OASDI EE Deferral Amt | 999 | 01/01/2021 | <input type="text"/> | <input checked="" type="checkbox"/> | 1 + - |
| SAVINGS | Savings | 999 | 04/01/2014 | <input type="text"/> | <input checked="" type="checkbox"/> | 2 + - |

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Payroll Tax Deferral, Continued

EABP for Payback of Tax Deferral, continued

The balance to be collected will be shown in the **OASDI Deferral Balance** field.

Element Assignment By Payee

Element Detail

Employee ID 1234567 Empl Record 0 Name CHADWICK BOSEMAN

Element Name OAS EE PBCK Payback OASDI EE Deferral Amt Instance 1

Assignment Process Detail

Assignment Is Active Currency Code USD US Dollar

*Process Order 999 *Begin Date 01/01/2021 End Date

Recipient Tag 0 Previous End Date

Allow Batch Update of End Date Updated in Payroll Run

Calculation Information

Calculation Rule Amount

Amount

Amount Element

Amount Value

OASDI EE DEFERRAL PAYBACK

*OASDI DEFERRAL BALANCE 1178.640000

Pay Calculation Results for Payback of Tax Deferral

The Payback amount will show up as a deduction each pay period until paid in full.

Calendar Information

Calendar ID CG ACT 2021M01M Pay Group USCG

Segment Number 1 Version 1 Revision 1

Gross Result Value 3,719.78 USD Net Result Value 2,913.29 USD

Earnings & Deductions

| Element Type | Element Name | Amount | Description | Instance | Slice Begin Date | Slice End Date | Resolution Details |
|--------------|--------------|------------|-------------------------------|----------|------------------|----------------|------------------------------------|
| Deduction | MEDICARE ER | 35.490000 | ER Medicare Tax | 1 | 01/01/2021 | 01/15/2021 | Resolution Details |
| Deduction | OAS EE PBCK | 49.120000 | Payback OASDI EE Deferral Amt | 1 | 01/01/2021 | 01/15/2021 | Resolution Details |
| Deduction | FWT | 292.800000 | FIT Withholding | 0 | 01/01/2021 | 01/15/2021 | Resolution Details |
| Deduction | MEDICARE EE | 35.490000 | Medicare Tax | 1 | 01/01/2021 | 01/15/2021 | Resolution Details |
| Deduction | OASDI ER | 151.750000 | ER OASDI Tax | 1 | 01/01/2021 | 01/15/2021 | Resolution Details |

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Payroll Tax Deferral, Continued

Accumulators for Payback of Tax Deferral

Two Accumulators will display as Custom Periods. The **CG AC OAS DEF BAL** will show the remaining balance of the Payroll Tax Deferral. The **CG AC OAS PBCK BAL** will show how much has been paid towards the balance thus far. If you add the two amounts, they will equal what was shown in the EABP (\$1129.52 + \$49.12 = \$1178.64).

| Period | Element Name | Amount | Description | From | Through |
|---------------|--------------------|-------------|--------------------------------|------------|---------|
| Custom Period | CG AC MEDICAR PRMM | 35.490000 | MEDICARE Previous Month | 01/01/2004 | |
| Custom Period | CG AC MGIB BAL | 1200.000000 | MGIB Basic Balance | 01/01/2004 | |
| Custom Period | CG AC OAS DEF BAL | 1129.520000 | OAS Deferral Remaining Balance | 01/01/2021 | |
| Custom Period | CG AC OAS PBCK BAL | 49.120000 | OASDI Deferral Paid Balance | 01/01/2021 | |
| Custom Period | CG AC OASDI PRMM | 151.750000 | OASDI Previous Month | 01/01/2004 | |

Payslip for Payback of Tax Deferral

The Payslip will show the payback amount and provide the remaining balance in the remarks.

January Mid-Month:

| TAXES | | |
|-----------------|---------------|---------------|
| Description | Current | YTD |
| FICA-MEDICARE | 35.49 | 35.49 |
| FICA-OASDI | 151.75 | 151.75 |
| FICA-OASDI PYBK | 49.12 | 49.12 |
| FITW | 292.80 | 292.80 |
| TOTAL: | 529.16 | 529.16 |

REMARKS:
 -- TSP TRADITIONAL ELECTION: 6 % BASIC PAY, 0 % SPECIAL PAY, 0 % BONUS, 0 % INCENTIVE PAY.
 -- YTD TSP TRADITIONAL CONTRIBUTION IS \$146.85
 -- OASDI DEF PAY STATUS: TOTAL OASDI DEFERRED AMOUNT 1178.64; OASDI DEFERRED AMOUNT COLLECTED THIS PAY PERIOD 49.12. BALANCE DUE 1129.52.