



Employer Social Security Tax Deferral Request

Date: _____

From: _____

Act Sec 2302, promulgated under the CARES Act of 2020, provides for a delayed deposit requirement for the employer share of FICA. Commencing 3-27-2020 through 12-31-2020, employers do not have to deposit this tax. **THIS DELAYED TAX PAYMENT IS ONLY APPLICABLE TO EMPLOYER SOCIAL SECURITY TAX.** Any such employer share of Social Security tax not deposited during this period must be paid as follows: 50% is due on 12-31-2021 and the balance on 12-31-2022. It is our understanding that as long as the employer share of the Social Security tax is paid by those dates, there are no penalties or interest imposed on the tax amounts deferred.

**NO WITHHOLDING TAXES MAY BE DEFERRED. NO EMPLOYER MEDICARE TAXES MAY BE DEFERRED.
NO FEDERAL UNEMPLOYMENT TAX (FUTA) MAY BE DEFERRED.**

If you have any questions or concerns, please feel to contact your Avitus Group Account Manager.

Company Information (Please Print)

Legal Business Name	DBA	Federal ID Number
Mailing Address		
Physical Address		
City	State	Zip
Type of Business*		
<input type="checkbox"/> Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> "S" Corporation <input type="checkbox"/> Other		

**Defer employer Social Security tax payment between
03/27/2020 and 01/01/2021.**

(Please indicate the action you want Avitus Group to take.)

Yes **No**

Legal business Name: _____ authorizes Avitus Group to stop depositing the Employer portion of Social Security taxes to the Internal Revenue Service. Tax deferral amounts are based solely on payroll wages processed by Avitus Group.

Officer/Owner/Director Signature: _____ Date: _____