

30 de diciembre de 2011

Circular Núm. 12-13

DIRECTORES DE FINANZAS Y DIRECTORES U OFICIALES DE NÓMINA



**CAMBIOS EN EL LÍMITE MÁXIMO DE SUELDO TRIBUTABLE ANUAL  
PARA EFECTOS DEL SEGURO SOCIAL FEDERAL Y EL SEGURO DE  
HOSPITALIZACION (MEDICARE)**

Oficina de Finanzas

El Internal Revenue Service (IRS por sus siglas en inglés) emitió el 27 de diciembre de 2011 el Internal Revenue Bulletin: 2011-52 para anunciar que a partir del 1 de enero de 2012, el límite máximo de sueldo tributable anual para efectos del Seguro Social Federal aumentará de \$106,800 a \$110,100. No hay límite máximo de sueldo tributable para salarios para fines del Seguro de Hospitalización (Medicare).

Favor de impartir las instrucciones correspondientes para que los empleados que trabajan en la preparación de las nóminas de sueldo adopten las disposiciones antes mencionadas.

Atentamente,

Nazeerah Elmadah  
Directora Interina

goc

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Notice 2011-102

**Social Security Contribution and Benefit Base for 2012**

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Under authority contained in the Social Security Act (Act), the Commissioner, Social Security Administration, has determined and announced (76 F.R. 66111, dated October 25, 2011) that the contribution and benefit base for remuneration paid in 2012, and self-employment income earned in taxable years beginning in 2012 is \$110,100.

**"Old-Law" Contribution and Benefit Base**

**General**

The "old-law" contribution and benefit base for 2012 is \$81,900. This is the base that would have been effective under the Act without the enactment of the 1977 amendments.

**Domestic Employee Coverage Threshold**

**General**

The minimum amount a domestic worker must earn so that such earnings are covered under Social Security or Medicare is the domestic employee coverage threshold. For 2012, this threshold is \$1,500. Section 218(c)(8)(B) of the Internal Revenue Code provides the formula for increasing the threshold.

**Computation**

Under the formula, the domestic employee coverage threshold amount for 2012 shall be equal to the 1999 amount of \$1,000 multiplied by the ratio of the national average wage index for 2010 to that for 1997. If the resulting amount is not a multiple of \$100, it shall be rounded to the next lower multiple of \$100.

**Domestic Employee Coverage Threshold Amount**

Multiplying the 1995 domestic employee coverage threshold amount (\$1,000) by the ratio of the national average wage index for 2010 (\$41,673.83) to that for 1993 (\$23,132.67) produces the amount of \$1,801.51. We then round this amount to \$1,800. Accordingly, the domestic employee coverage threshold amount is \$1,800 for 2012.

**Note**

(Filed by the Office of the Federal Register on October 24, 2011, 8:45 a.m., and published in the issue of the Federal Register for October 25, 2011, 76 F.R. 66111)

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