

30 de diciembre de 2011

Circular Núm. 12-14

DIRECTORES DE FINANZAS Y DIRECTORES U OFICIALES DE NÓMINAS

**CAMBIOS EN LA RETENCIÓN DE NÓMINA POR CONCEPTO DEL SEGURO SOCIAL FEDERAL**



El Internal Revenue Service (IRS por sus siglas en inglés) emitió el 23 de diciembre de 2011 el comunicado IR-2011-124 para anunciar la extensión de la reducción del 2%, en la retención de nómina por concepto de Seguro Social que se realiza a los empleados. Esta reducción estará en efecto durante los meses de enero y febrero de 2012. Esto implica que durante este periodo la retención por este concepto se mantendrá en 4.20%. En caso de que se haya retenido un importe mayor durante alguna nómina de enero, deberá ajustarse no más tarde del 31 de marzo de 2012.

Oficina de Finanzas

El Congreso de los Estados Unidos se encuentra evaluando medidas que pudieran extender por un periodo mayor la mencionada reducción. Oportunamente estaremos comunicando los cambios que surjan al respecto.

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,

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goc

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## Payroll Tax Cut Temporarily Extended into 2012

IR-2011-124, Dec. 23, 2011

WASHINGTON — Nearly 160 million workers will benefit from the extension of the reduced payroll tax rate that has been in effect for 2011. The Temporary Payroll Tax Cut Continuation Act of 2011 temporarily extends the two percentage point payroll tax cut for employees, continuing the reduction of their Social Security tax withholding rate from 6.2 percent to 4.2 percent of wages paid through Feb. 29, 2012. This reduced Social Security withholding will have no effect on employees' future Social Security benefits.

Employers should implement the new payroll tax rate as soon as possible in 2012 but not later than Jan. 31, 2012. For any Social Security tax over-withheld during January, employers should make an offsetting adjustment in workers' pay as soon as possible but not later than March 31, 2012.

Employers and payroll companies will handle the withholding changes, so workers should not need to take any additional action.

Under the terms negotiated by Congress, the law also includes a new "recapture" provision, which applies only to those employees who receive more than \$18,350 in wages during the two-month period (the Social Security wage base for 2012 is \$110,100, and \$18,350 represents two months of the full-year amount). This provision imposes an additional income tax on these higher-income employees in an amount equal to 2 percent of the amount of wages they receive during the two-month period in excess of \$18,350 (and not greater than \$110,100).

This additional recapture tax is an add-on to income tax liability that the employee would otherwise pay for 2012 and is not subject to reduction by credits or deductions. The recapture tax would be payable in 2013 when the employee files his or her income tax return for the 2012 tax year. With the possibility of a full-year extension of the payroll tax cut being discussed for 2012, the IRS will closely monitor the situation in case future legislation changes the recapture provision.

The IRS will issue additional guidance as needed to implement the provisions of this new two-month extension, including revised employment tax forms and instructions and information for employees who may be subject to the new "recapture" provision. For most employers, the quarterly employment tax return for the quarter ending March 31, 2012, is due April 30, 2012.

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