



WebPay Functionality

Executive Order 2020-17899 - Employee Social Security Tax
Deferral

Table of Contents

New Employee Social Security Deferral in WebPay	3
Deferral of Employee Share of Social Security Taxes	4
Recording Deferred Social Security Tax in WebPay	4
Standard Payroll Reports	5
Deduction Report	8



New Employee Social Security Deferral in WebPay

To assist in tracking deferred Social Security taxes related to Executive Order 2020-17899, NCR provides the following WebPay functionality:

- **Deferral of Employee Social Security Tax:** A completed Authorization form available from your Client Service Representative is required.
- **New Exempt Status: Employee Social Security Tax:** Access to a deferred option on employee tax settings.
- **Standard Payroll Reports:** Will include deferred employee Social Security tax amounts.
- **Deduction Report:** An optional report can be enabled, includes deferred employee Social Security tax amounts.

For more information on the Executive order: <https://payments.ncr.com/docs/ee-ss-tax-deferral/>

Contact your CSR or HR Business Partner to assist with configuration.

Deferral of Employee Share of Social Security Taxes

Based on a company's participation in relief programs they may choose to defer the withholding, deposit and payment of the employee's portion of Social Security taxes. Per IRS guidelines, employees earning wages or compensation of less than \$4,000 bi-weekly, or the equivalent threshold amount with respect to other pay periods, can request their employer defer the withholding, deposit, and payment of their employee portion of Social Security Tax.

The deferral applies to withholding, deposits and payments of the employee's share of Social Security tax that would otherwise be required to be made during the period beginning on September 1, 2020 and ending December 31, 2020. Employees that defer this tax are required to repay the deferred amount in full in the period beginning on January 1, 2021 and ending on April 30, 2021. Interest, penalties, and additions to tax will begin to accrue on May 1, 2021.

If you wish to participate in this deferral, a completed authorization form is required. Contact your CSR for an authorization form if needed.

Recording Deferred Social Security Tax in WebPay

1. **Note:** Prior to processing payroll for employees who have opted to have this tax deferred, contact your CSR for initial deduction configuration assistance.
2. Navigate to Employee Changes → Employee Data → Tax
 - a. On the "Federal" tab select the drop down, "Social Security".
 - b. Select the value, "Deferred" from the drop list.
 - i. Notes:
 1. "Deferred" will not appear in the drop list of the company deduction of "DEFSS" or "DEF SS" has not been defined.
 2. If the employee is already exempt from Social Security tax, "Deferred" cannot be selected.
 3. If the employee is marked as exempt from Medicare, "Deferred" cannot be selected.

Example – Employee Tax

Tax

Employee ID 546 Connor Clare

Federal State City

Federal

Withholding Certificate (W-4) 2019 or Older 2020 or Newer

Withholding Status: Single

of Exemptions: 1

Special Withholding: -none-

Amount/Percent: []

Actual Marital Status: -none-

of Dependents: []

Exemptions

Federal: []

Social Security: [**Deferred**]

Medicare: Exempt
Qualified HIRE Act

FUTA: []

SUTA: []

* = required field

Standard Payroll Reports

Several reports have been updated to include the deferred tax amounts. This information will be included on the following reports where appropriate: Management Summary, Record of Federal Tax Liability, Tax Analysis, Quarterly Wage / Tax Analysis, Quarterly Tax Statement, and Payroll Register.

- Management Summary

PAY AND DEDUCTIONS				OTHER	
GROSS EARNINGS			37,922.38		
DEDUCTIONS					
SOCSEC	1,869.36	ROTH 23 ROTH	349.83		
MDCARE	584.17	24 DEF SS	807.42-		
FED WH	6,028.14			FEDERAL TAX LIABILITY	
ST TAX	1,117.66			FEDERAL INCOME TAX WITHHELD	6,028.14
CTY TX	397.47			SOC. SEC. TAX WITHHELD	1,869.36
1 SUI	22.77			WAGES 30150.92 X .06200	1,869.36
2 LST	20.00			TIPS X .06200	.00
3 INS				MEDICARE TAX WITHHELD	584.17
4 UNIFRM				WAGES AND TIPS	
DD 5 BANK	2,715.00			36405.55 X .01450	527.88
6 DOM RL				TOTAL THIS PAY LIABILITY	10,878.91
7 WAGATT				DEFERRED EE SOC. SEC.	807.42
401K 8 401K	2,576.97			CARES ACT DEFERRED ER SOC. SEC.	1,869.36
9 SPLITS				9 4 1 SUMMARY FOR E FTPS	
10 LOAN				TOTAL THIS PAY LIABILITY	10,878.91
11 MISC				LESS DEFERRED EE SOC. SEC.	807.42-
12 401KLN	343.54			LESS DEFERRED ER SOC. SEC.	1,869.36-
13 DOMREL	1,992.40				
14 PHEAA					

- Record of Federal Tax Liability



Employer's Record of Federal Tax Liability

A. Daily Tax Liability — First Month of Quarter							
1		8		15		22	
2	30967.76	9		16		23	
3		10		17	27908.16	24	
4		11		18		25	
5		12		19		26	
6		13		20		27	
7		14		21		28	
A	Total tax liability for first month of quarter A						112770.51
B. Daily Tax Liability — Second Month of Quarter							
1		8		15		22	
2		9		16		23	
3		10		17		24	
4		11		18		25	
5		12		19		26	
6		13		20		27	
7		14	28629.66	21		28	
B	Total tax liability for second month of quarter B						57872.86
C. Daily Tax Liability — Third Month of Quarter							
1		8		15		22	
2		9		16		23	
3		10		17		24	
4		11	49696.54	18		25	
5		12		19		26	
6		13		20		27	
7		14		21		28	
C	Total tax liability for third month of quarter C						60575.45
D	Total for quarter (add lines A, B, and C) D						231218.82

- Tax Analysis

FEDERAL TAX LIABILITY			
FIT WAGES	33828.58	TAX WITHHELD	6,028.14
SOC. SEC. TAX WITHHELD			1,869.36
WAGES	30150.92	X 6.200 PCT	1,869.36
TIPS	.00	X 6.200 PCT	.00
MEDICARE TAX WITHHELD			584.17
WAGES AND TIPS	36405.55	X 1.450 PCT	527.88
941 FEDERAL TAX LIABILITY			10,878.91
E941 DEFERRED EE SOC. SEC.-CREDIT			807.42CR
D941 CARES ACT DEFERRED ER SOC. SEC.-CREDIT			1,869.36CR

- Quarterly Wage / Tax Analysis

	QUARTER-TO-DATE	YEAR-TO-DATE
FEDERAL TAXABLE WAGES	801,824.83	2,123,945.40
FEDERAL WITHHOLDING	111,829.45	281,521.69
SOC. SEC. TAXABLE WAGES	762,159.65	2,162,869.22
MEDICARE TAXABLE WAGES	850,042.99	2,250,752.56
DEFERRED EE SOC. SEC.	807.42	807.42
CARES ACT DEFERRED ER SOC. SEC.	1,869.36	1,869.36
FUTA TAXABLE WAGES	11,550.75	350,000.38



- Quarterly Tax Statement

ACCT	*** TAXES ***	DUE/DEPOSITED	DRAFTED	VARIANCE
FEDERAL TAX LIABILITY				
941	FEDERAL INCOME TAX WITHHELD	111,829.45	111,829.45	.00
	SOC. SEC.			
	WAGES 762159.65 X 12.400 PCT	94,507.80		
	TIPS .00 X 12.400 PCT	.00		
	MEDICARE WAGES AND TIPS			
	850042.99 X 2.900 PCT	24,651.25		
	TAX OVER 200000.00			
	25583.34 X .900 PCT	230.25		
	FORM 941 LINE 7 8 9 ADJUSTMENTS	.07		
941	FICA TOTAL	119,389.37	119,389.37	.00
E941	DEFERRED EE SOC. SEC. TAX	807.42CR	807.42CR	.00
D941	DEFERRED ER SOC. SEC. TAX	1,869.36CR	1,869.36CR	.00

- Payroll Register (Deductions this Pay and Other Deductions)

DEDUCTIONS THIS PAY

DESCR	AMOUNT	DESCR	AMOUNT
SOCSEC	15155	SUI	147
MDCARE	3544	LST	200
FED WH	30597	401K	17148
PA TAX	7504	INS125	528
CTY TX	3544	ROTH	19598
		DEDS	97965
SOCSEC	19436	LST	200
MDCARE	4546	BANK	104000
FED WH	26552	401K	33794
PA TAX	9624	INS125	24454
CTY TX	3762	DEF SS	-19436
SUI	203		
		DEDS	207135

*** OTHER DEDUCTIONS ***

DEDUCTIONS	THIS PAY AMOUNTS	EMPLOYEES THIS PAY	MONTH-TO-DATE AMOUNTS	QTR-TO-DATE AMOUNTS	YEAR-TO-DATE AMOUNTS
1 SUI	SEE BELOW	10	SEE BELOW TAXABLE WAGES /	EMPLOYEE WITHHOLDING	
2 LST	SEE BELOW	10	SEE BELOW TAXABLE WAGES /	EMPLOYEE WITHHOLDING	
DD 5 BANK	2715.00	4	6480.00		68410.00
401K 8 401K	2576.97	9	14642.42	48218.16	126807.16
12 401KLN	343.54	1	1176.77		16481.12
13 DOMREL	1992.40	1	3984.80		29310.11
17 401KLN	291.02	1	768.17		8612.35
FLEX 19 INS125	1516.83	10	6956.44	28469.08	92550.11
ROTH 23 ROTH	349.83	2	1354.31	7425.22	22732.87
24 DEF SS	-807.42	4	-807.42	-807.42	-807.42
TOTAL	8978.17		34555.49		364096.30



Deduction Report

Optionally, an additional report can be generated. This report includes a detailed per employee breakdown of deferred Social Security tax amounts. Contact your CSR for more information regarding configuration and standard fees of this report.

- DEF SS DEDUCTION REGISTER

D E F S S D E D U C T I O N R E G I S T E R								
10 THE GARDEN SHOP 134 MAIN STREET YOUR TOWN PA 12345				PAY PERIOD ENDING		CHECK DATE	PAGE NO.	
				9/20/2020 QUARTER		9/25/2020	1	
DEPT NUMBER	RECORD NUMBER	SOCIAL SECURITY NUMBER	NAME	DEDUCTION THIS PAY	DEDUCTION Y-T-D	MAXIMUM DEDUCTION	ACCUMULATED AMOUNT	BALANCE
100	25	XXX-XX-XXXX	BROWN, ROSE	194.36-	194.36-			
100	3	XXX-XX-XXXX	DANIELS, LILY	177.78-	177.78-			
200	2	XXX-XX-XXXX	THOMSON, HOLLY	192.89-	192.89-			
100	9	XXX-XX-XXXX	WILLIAMS, JASMINE	242.39-	242.39-			

