

CARES Act - Delay of Employer Payroll Taxes

President Donald Trump signed [the Coronavirus Aid, Relief, and Economic Security \(CARES\) Act](#) into law on March 27, providing needed relief to the business community during the COVID-19 pandemic. Section 2302 of that Act covers the delay of payment on employer payroll taxes.

WHO:

Section 2302 applies to all employers.

WHAT:

The CARES Act allows employers to defer paying their portion of the Social Security payroll tax otherwise due with respect to wages accrued between March 27, 2020 and December 31, 2020.

Deferral is not available for employers with debt forgiven under the SBA's Paycheck Protection Program.

WHEN:

The deferred amounts will be paid to the U.S. Treasury in two installments, half due on December 31, 2021 and the remainder due December 31, 2022.

WHERE:

See the IRS COVID-19 [response page](#) for details.