

Overview

As part of the CARES Act (passed March 27, 2020), employers could defer the employer portion of their federal Social Security taxes for the rest of 2020. For tax payments deferred in 2020, half are due in 2021 and half in 2022. If a company deferred taxes during 2020, they're responsible for repaying these amounts to the IRS directly.

Payments for deferred employer Social Security taxes must be deposited by the following dates:

- **December 31, 2021:** 50% of eligible deferred amount
- **December 31, 2022:** the remaining amount

The IRS will send a reminder notice to employers before each due date for all deferred employer portions. To determine the amount of tax due for the period, each return period is treated separately — so Form 941 filers that deferred in all four quarters of 2020 may receive four reminder notices stating the deferred amounts that are due on the applicable dates in 2021 and 2022, even though the amounts for all four quarters will have the same due dates of December 31, 2021 and December 31, 2022.

Employers can start repaying these taxes before the due dates electronically using [EFTPS](#) (preferred method), by credit or debit card, or by a check or money order.

Tips on repaying by EFTPS:

- Employers that file Form 941: select Form 941, the calendar quarter in 2020 to which the payment relates, and payment due on the IRS notice.
- Employers that file annual returns, like the Form 943, 944, or CT-1: select the return and 2020 tax year to make a payment.

For more information, visit [EFTPS.gov](#), or call [800-555-4477](#) or [800-733-4829](#) (TDD).