



HOWARD COUNTY DEPARTMENT OF COUNTY ADMINISTRATION

3430 Courthouse Drive ■ Ellicott City, Maryland 21043 ■ 410-313-2171

Voice/Relay

Lonnie R. Robbins, Chief Administrative Officer
lrobbins@howardcountymd.gov

FAX 410-313-3051

TO: Howard County Employees

FROM: Lonnie R. Robbins
Chief Administrative Officer

SUBJECT: Howard County Government Not Participating in Suspension of Social Security
Tax Withholding

DATE: September 3, 2020

This communication was sent via global email to all Howard County employees on Thursday, September 3, 2020 at 11:10 a.m.

Dear Colleagues:

On Aug. 28, the IRS issued [Notice 2020-65](#), allowing employers to suspend the withholding and paying to the IRS eligible employees' Social Security payroll taxes, as part of COVID-19 relief. The suspension period runs from September. 1 through December 31, 2020 and applies only to employees whose wages are less than \$4,000 for a biweekly pay period, including salaried workers earning less than \$104,000 per year.

Employers that suspend collection of employees' payroll tax would then be required to collect additional amounts from workers' paychecks from Jan. 1 through April 30 the following (next) year to repay the tax obligation.

Howard County Government *is not* participating in the suspension of the withholding of Social Security payroll taxes during this allowable period as employees would be required to repay any suspended payroll taxes in the following year.

If you have any questions regarding this payroll provision, please contact the Office of Finance, Payroll Bureau at payroll@howardcountymd.gov.