



SOCIAL SECURITY TAX DEFERRAL

In order to provide relief during the COVID-19 pandemic, a Presidential Memorandum was issued on August 8, 2020 and followed by further guidance from the Internal Revenue Service on August 28, 2020, to temporarily defer Social Security Old Age, Survivors, and Disability Insurance (OASDI) tax withholdings.

Military Members

For active duty military members, the 2020 deferred Social Security taxes will be collected in 24 installments, from your mid-month and end-of-month pay between January 1st and December 31, 2021.

For reservists and guardsmen performing intermittent duty in 2021, the amount collected may not be the same every pay period. DFAS will collect 2% of net available from each weekly, mid-month and end-of-month pay, and will continue until the deferred taxes have been repaid in full.

Beginning in January 2021, your MyPay LES will reflect the monthly collection amount and contain a note in the 'Remarks' section that shows the remaining balance of deferred Social Security taxes.

If you separate or retire prior to the deferred Social Security tax being collected in full, the unpaid balance will either be collected from your final pay or you may receive a debt letter with instructions for repayment.

Civilian Employees

The amount of Social Security taxes deferred in 2020 will be collected in 24 installments between pay periods ending January 16th and December 4, 2021.

Beginning in January 2021, your MyPay LES 'Remarks' section will include the 2020 deferred OASDI collection amount in that pay period, as well as, the remaining balance to be collected.

Amount	Type	Amount	Type
183.40	FEDERAL TAXES	63.37	TRICAR
368.29	FICA-SOC SECURITY	153.97	BANK A
2040.00	FICA-MEDICARE	36.01	PRIVATE
	SGLI	29.00	
	STATE TAXES		
	AFRHS	.50	
	PAY RELEASED	381.25	
	SUPPORT/COMM DEBT	305.00	



The highlighted line above is the FICA-Social Security tax that stopped, starting September 2020. Members will not see this line on their September - December 2020 LES. They will see this line reappear starting on their January 2021 LES.

DEDUCTIONS

Type	Amount
FEDERAL TAXES	478.53
FICA-SOC SECURITY	255.10
FICA-MEDICARE	59.66
SGLI	25.00
AFRH	.50
SGLI FAM/SPOUSE	4.50
ROTH TSP	205.73
MISCELLANEOUS DEBT	74.84
MID-MONTH-PAY	1933.25

The highlighted line to the left is the repayment deduction for FICA-Social Security tax. Members can find the remaining balance of the debt at the bottom of their LES in the 'Remarks' section.

For additional questions on the temporary deferral of the 6.2% OASDI withholding visit:
 MyPay: <https://www.dfas.mil/taxes/Social-Security-Deferral/>
 IRS: <https://www.irs.gov>