

UNITED STATES DEPARTMENT OF AGRICULTURE
FOOD SAFETY AND INSPECTION SERVICE
WASHINGTON, DC

FSIS NOTICE

23-22

4/26/22

CORRECTED 2020 W2 DUE TO SOCIAL SECURITY TAX DEFERRAL

I. PURPOSE

This notice announces that the National Finance Center is starting to mail out corrected 2020 Form W-2c, (Corrected Wage and Tax Statement) for Social Security Debts that were paid in full in 2021. The W-2c is available via the Employee Personal Page (EPP) at: <https://www.nfc.usda.gov/EPPS/index.aspx?ReturnUrl=%2fepps%2f>. Corrections are usually issued at the end of the original W-2 in EPP. If a debt has not been paid, a W-2c will be issued after the debt has been satisfied.

II. BACKGROUND

A. A [Presidential Memorandum](#) was issued on August 8, 2020, and guidance followed from the Internal Revenue Service (IRS) on August 28, 2020, to temporarily defer Social Security (Old-Age, Survivors, and Disability Insurance (OASDI)) tax withholdings for eligible employees, which were employees earning less than \$4,000.00 per pay period.

B. USDA employees are serviced by the National Finance Center (NFC) and eligible employees experienced temporary deferral of OASDI tax withholdings during Pay Periods (PP) 18–25, 2020. Collections of the deferred taxes were deducted from wages paid between January 1 through December 18, 2021 (PP 26, 2020, through PP 25, 2021).

III. EMPLOYEE RESPONSIBILITIES

A. According to Internal Revenue Service IRS Notice 2020-65 (Form W-2 Reporting of Employee Social Security Tax Deferred under Notice 2020-65), no further steps are required if an employee had only one employer during 2020 and the employee's Form W-2c, for 2020 only shows a correction to Box 4 to account for employee Social Security that was deferred in 2020 and repaid in 2021 pursuant to IRS Notice 2020-65, as modified by IRS Notice 2021-11.

B. However, if an employee had two or more employers in 2020 and their Form W-2c for 2020 shows a correction to Box 4 to account for employee Social Security that was deferred in 2020 and repaid in 2021, the employee is to use the amount of Social Security tax withheld reported on the Form W-2c to determine whether the employee had excess Social Security tax on wages (or compensation) paid in 2020.

C. Additionally, employees may need to take further action if they are expecting a W-2c for tax situations not covered by this notice.

D. Employees are to contact a tax professional if they need assistance with their individual tax circumstances.

DISTRIBUTION: Electronic

NOTICE EXPIRES: 5-1-23

OPI: OPPD

IV. QUESTIONS

To locate your W2c, sign into your EPP at <https://www.nfc.usda.gov/EPPS/index.aspx?ReturnUrl=%2fepps%2f>, click on W-2, and scroll past the original W-2 to the W-2c. Further EPP questions may be directed to 1-877-FSIS-HR1 (1-877-374-7471) or email FSISHR1@usda.gov and include "EPP" in the subject line.

A handwritten signature in black ink, appearing to read "Rachel A. Edelstein". The signature is fluid and cursive, with the first name "Rachel" being more prominent.

Assistant Administrator
Office of Policy and Program Development