# Payroll Tax Deferral Repayment

**Deferred payroll taxes not withheld from employees’ wages during 2020 will now be repaid from wages between January 1 and December 31, 2021.**

In accordance with the [Presidential Memorandum dated August 8, 2020](https://www.whitehouse.gov/presidential-actions/memorandum-deferring-payroll-tax-obligations-light-ongoing-covid-19-disaster/), IBC deferred OASDI payroll taxes during pay periods 2020-19 through 2020-26 (September 1 through December 31, 2020) for employees who had wages subject to OASDI of less than $4,000 in any given pay period.

Initially, the repayment period was from January 1 through April 30, 2021, but the [Consolidated Appropriations Act of 2021](https://www.congress.gov/bill/116th-congress/house-bill/133) has extended the repayment period through December 31, 2021.

IBC is working diligently to make FPPS system changes to accommodate the extended repayment period while awaiting official guidance from OMB and OPM.

## Determining the Deferred OASDI Tax Amount Owed

Employees should review their Leave and Earnings Statements (LESs) for PPs 2020-19 through 2020-26. These LESs will include the remark, ‘‘Your Net Pay Includes Deferred OASDI Tax Amount; although, you will see it reflected in deductions.”

Using these LES statements that include the above remark, employees can add together the OASDI deduction amounts from each impacted pay period under ‘deductions’ to get the total amount owed.

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## Resources

[Consolidated Appropriations Act of 2021](https://www.congress.gov/bill/116th-congress/house-bill/133)

[Presidential Memorandum dated August 8, 2020](https://www.whitehouse.gov/presidential-actions/memorandum-deferring-payroll-tax-obligations-light-ongoing-covid-19-disaster/)

·[DOI Memo - Update on Payroll Tax Withholding Deferral](https://www.doi.gov/employees/update-payroll-tax-withholding-deferral)

[Frequently Asked Questions (FAQs)](https://www.doi.gov/sites/doi.gov/files/2020.09.11-payroll-tax-withholding-deferral-faq-final-508compliant.pdf)

## Questions?

For all pay and leave related questions, please contact the Customer Support Center at  720-673-9958 or CSC\_IT\_Services\_HelpDesk@ios.doi.gov.