

8 de mayo de 2015

Circular de Finanzas Núm. 15-23

DIRECTORES DE FINANZAS

CAMBIOS EN EL LIMITE MAXIMO DE SUELDO TRIBUTABLE ANUAL PARA EFECTOS DEL SEGURO SOCIAL FEDERAL Y EL SEGURO DE HOSPITALIZACION (MEDICARE) E IMPUESTO ADICIONAL DE 0.9



La Publicación 15 del 22 de diciembre de 2014 emitida por el "Internal Revenue Service" *Oficina de Finanzas* dispone que desde el 1 de enero de 2015 el máximo de sueldo tributable anual para efectos del Seguro Social Federal es de \$118,500 a base de 6.20%. No hay límite máximo de sueldo para el Seguro de Hospitalización (Medicare) y continúa la tasa en 1.45%.

Además, se indica que prevalece el impuesto adicional de 0.9% que se retiene para el Medicare a los salarios pagados a un empleado que exceda de \$200,000 en el año natural.

El patrono está obligado a retener el impuesto adicional de Medicare en el momento que el salario pagado a un empleado durante el año natural exceda de \$200,000 (o sea que la retención a dicho empleado será de 2.35% a partir del periodo de pago que exceda de los \$200,000) y continuará con esta retención hasta que finalice el año.

Este impuesto adicional de Medicare sólo aplica a la retención del empleado, no varía la aportación patronal al Medicare. Esta seguirá siendo de 1.45%.

Agradezco que impartan las instrucciones correspondientes para que los empleados que trabajan en la preparación de las nóminas de sueldo adopten las disposiciones antes mencionadas.

Cordialmente,

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Director

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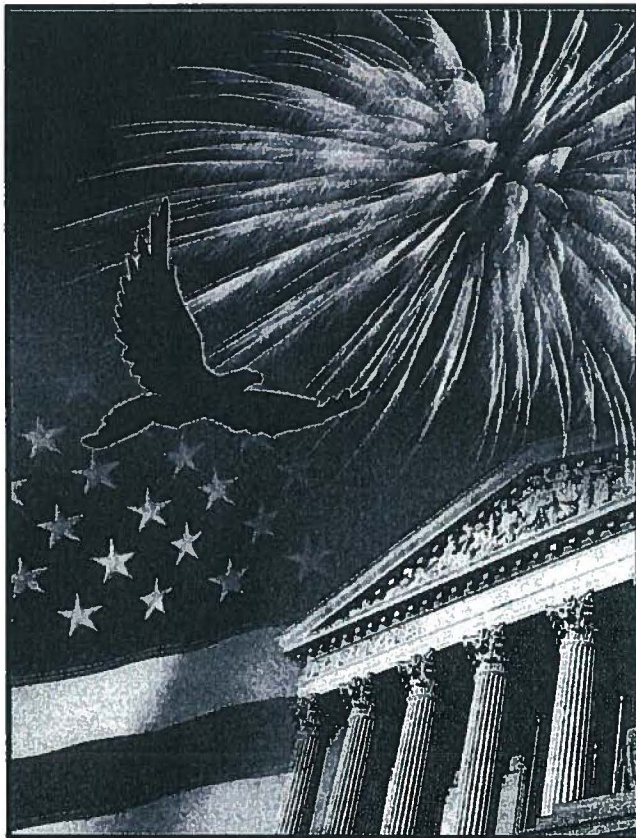
Department of the Treasury
Internal Revenue Service

Publication 15

Cat. No. 10000W

**(Circular E),
Employer's
Tax Guide**

For use in **2015**



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Future Developments

For the latest information about developments related to Publication 15 (Circular E), such as legislation enacted after it was published, go to www.irs.gov/pub15.

What's New

COBRA premium assistance credit. Effective for tax periods beginning after December 31, 2013, the credit for COBRA premium assistance payments cannot be claimed on Form 941, Employer's QUARTERLY Federal Tax Return (or Form 944, Employer's ANNUAL Federal Tax Return). Instead, after filing your Form 941 (or Form

944), file Form 941-X, Adjusted Employer's QUARTERLY Federal Tax Return or Claim for Refund (or Form 944-X, Adjusted Employer's ANNUAL Federal Tax Return or Claim for Refund), respectively, to claim the COBRA premium assistance credit. Filing a Form 941-X (or Form 944-X) before filing a Form 941 (or Form 944) for the return period may result in errors or delays in processing your Form 941-X (or Form 944-X). For more information, see the Instructions for Form 941 (or the Instructions for Form 944), or visit IRS.gov and enter "COBRA" in the search box.

Social security and Medicare tax for 2015. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2014. The social security wage base limit is \$118,500.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2014. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,900 or more in cash or an equivalent form of compensation. Social security and Medicare taxes apply to election workers who are paid \$1,600 or more in cash or an equivalent form of compensation.

2015 withholding tables. This publication includes the 2015 Percentage Method Tables and Wage Bracket Tables for Income Tax Withholding.

Withholding allowance. The 2015 amount for one withholding allowance on an annual basis is \$4,000.

Medicaid waiver payments. Notice 2014-7 provides that certain Medicaid waiver payments are excludable from income for federal income tax purposes. See Notice 2014-7, 2014-4 I.R.B. 445, available at www.irs.gov/irb/2014-4_IRB/ar06.html. For more information, including questions and answers related to Notice 2014-7, visit IRS.gov and enter "Medicaid waiver payments" in the search box.

Leave-based donation programs to aid victims of the Ebola Virus Disease (EVD) outbreak in Guinea, Liberia, and Sierra Leone. Under these programs, employees may donate their vacation, sick, or personal leave in exchange for employer cash payments made before January 1, 2016, to qualified tax-exempt organizations providing relief for the victims of the EVD outbreak in Guinea, Liberia, and Sierra Leone. The donated leave will not be included in the income or wages of the employee. The employer may deduct the cash payments as business expenses or charitable contributions. For more information, see Notice 2014-68, 2014-47 I.R.B. 842, available at www.irs.gov/irb/2014-47_IRB/ar11.html.

Online payment agreement. You may be eligible to apply for an installment agreement online if you have a balance due when you file your employment tax return. For more information, see the instructions for your employment tax return or visit the IRS website at www.irs.gov/payments.

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans extended. The work opportunity tax credit is now available for

eligible unemployed veterans who began work after December 31, 2013, and before January 1, 2015. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. For more information, visit IRS.gov and enter "work opportunity tax credit" in the search box.

Reminders

No federal income tax withholding on disability payments for injuries incurred as a direct result of a terrorist attack directed against the United States. Disability payments for injuries incurred as a direct result of a terrorist attack directed against the United States (or its allies) are not included in income. Because federal income tax withholding is only required when a payment is includable in income, no federal income tax should be withheld from these payments.

Voluntary withholding on dividends and other distributions by an Alaska Native Corporation (ANC). A shareholder of an ANC may now request voluntary income tax withholding on dividends and other distributions paid by an ANC. A shareholder may request voluntary withholding by giving the ANC a completed Form W-4V, Voluntary Withholding Request. For more information see Notice 2013-77, 2013-50 I.R.B. 632, available at www.irs.gov/irb/2013-50_IRB/ar10.html.

Change of responsible party. Beginning January 1, 2014, any entity with an employer identification number (EIN) must file Form 8822-B, Change of Address or Responsible Party — Business, to report the latest change to its responsible party. Form 8822-B must be filed within 60 days of the change. For a definition of "responsible party," see the Form 8822-B instructions.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. For more information, see Revenue Ruling 2013-17, 2013-38 I.R.B. 201, available at www.irs.gov/irb/2013-38_IRB/ar07.html.

Notice 2013-61 provides special administrative procedures for employers to make claims for refunds or adjustments of overpayments of social security and Medicare taxes with respect to certain same-sex spouse benefits before expiration of the period of limitations. Notice 2013-61, 2013-44 I.R.B. 432, is available at www.irs.gov/irb/2013-44_IRB/ar10.html.

Additional Medicare Tax withholding. In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional

Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Outsourcing payroll duties. Employers are responsible to ensure that tax returns are filed and deposits and payments are made, even if the employer contracts with a third party to perform these acts. The employer remains responsible if the third party fails to perform any required action. If you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider (PSP) or reporting agent, visit IRS.gov and enter "outsourcing payroll duties" in the search box for helpful information on this topic. For more information on the different types of third party payer arrangements, see [section 16](#).

Severance payments are subject to social security and Medicare taxes, income tax withholding, and FUTA tax. Severance payments are wages subject to social security and Medicare taxes. As noted in section 15, *Special Rules for Various Types of Services and Payments*, severance payments are also subject to income tax withholding and FUTA tax.

You must receive written notice from the IRS to file Form 944. If you have been filing Forms 941 (or Forms 941-SS, Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, or Formularios 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono), and believe your employment taxes for the calendar year will be \$1,000 or less, and you would like to file Form 944 instead of Forms 941, you must contact the IRS to request to file Form 944. You must receive written notice from the IRS to file Form 944 instead of Forms 941 before you may file this form. For more information on requesting to file Form 944, see the Instructions for Form 944.

Employers can request to file Forms 941 instead of Form 944. If you received notice from the IRS to file Form 944 but would like to file Forms 941 instead, you must contact the IRS to request to file Forms 941. You must receive written notice from the IRS to file Forms 941 instead of Form 944 before you may file these forms. For more information on requesting to file Form 941, see the Instructions for Form 944.

Federal tax deposits must be made by electronic funds transfer (EFT). You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your

behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see *How To Deposit* in section 11. To get more information about EFTPS or to enroll in EFTPS, visit www.eftps.gov, or call 1-800-555-4477 or 1-800-733-4829 (TDD). Additional information about EFTPS is also available in Publication 966, *Electronic Federal Tax Payment System: A Guide To Getting Started*.

Aggregate Form 941 filers. Agents must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when filing an aggregate Form 941. Aggregate Forms 941 may only be filed by agents approved by the IRS under section 3504 of the Internal Revenue Code. To request approval to act as an agent for an employer, the agent files Form 2678, Employer/Payer Appointment of Agent, with the IRS.

Aggregate Form 940 filers. Agents must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, when filing an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. Aggregate Forms 940 can be filed by agents acting on behalf of home care service recipients who receive home care services through a program administered by a federal, state, or local government. To request approval to act as an agent on behalf of home care service recipients, the agent files Form 2678 with the IRS.

Electronic Filing and Payment

Now, more than ever before, businesses can enjoy the benefits of filing and paying their federal taxes electronically. Whether you rely on a tax professional or handle your own taxes, the IRS offers you convenient programs to make filing and payment easier.

Spend less time and worry about taxes and more time running your business. Use *e-file* and the Electronic Federal Tax Payment System (EFTPS) to your benefit.

- For *e-file*, visit www.irs.gov/efile for additional information.
- For EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477 or 1-800-733-4829 (TDD).
- For electronic filing of Forms W-2, Wage and Tax Statement, visit www.socialsecurity.gov/employer.



If you are filing your tax return or paying your federal taxes electronically, a valid EIN is required. If a valid EIN is not provided, the return or payment will not be processed. This may result in penalties and delays in processing your return or payment.

Electronic funds withdrawal (EFW). If you file Form 940, Form 941, Form 944, or Form 945 electronically, you