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From:

Sent: Friday, December 30, 2011 1:08 PM

To:

Cc:

Subject: RE: H.R. 3765, Temporary Payroll Tax Cut Continuation Act of 2011- signed by the President on December 23, 2011 (P.L. 112-78)

the recapture applies to both the reduced FICA tax on employees and the reduced RRTA tax on employees (see references to both wages under 3121 and compensation subject to 3201), but apparently not the reduced RRTA tax on employee representatives under 3211. The note reference to 26 USC 1401 is not relevant in determining the application of the statutory language.