A Toolkit for IRS Partners

Small Business Relief: Employer Tax Credits, Paid leave for employees, & Relief for compliance efforts

Employee Retention Credit - Helps businesses keep employees on the payroll.

Paid Sick and Leave Credit - Allows employees to take the necessary leave to care for themselves if they are experiencing COVID-19 symptoms. The credit also allows employees to take the necessary leave to care for a family member if they are experiencing COVID-19 symptoms or the place that cares for their child is closed.

Deferral of Employment tax deposits - Allows employers to defer the deposit and payment of the employer's share of Social Security taxes and self-employed individuals to defer payment of certain self-employment taxes.

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Relief granted to small and midsize businesess who face hardships during the COVID-19 pandemic and individuals who may need compliance relief.

To our partner organizations,

The IRS is working diligently to implement the Coronavirus Aid, Relief & Economic Security Act (CARES). The CARES Act includes emergency assistance for individuals, families and businesses affected by the 2020 coronavirus pandemic and includes employer credits, compliance relief and Economic Impact Payments.

To help reach individuals and businesses who are eligible for the credits and other relief, the IRS is conducting a sweeping outreach campaign to reach everyone who may be eligible.

This toolkit aims to reach individuals and businesses who have been affected by COVID-19, whether the business has experienced a hardship due to closure or decline in sales or employees taking leave to care for themselves or to care for someone who is experiencing COVID-19 symptoms or if their child care facility is closed.

Our goal is to share information and resources that businesses can use as well as include information businesses can share with employees such as paid sick leave relief and checking withholding.

Also, the IRS has provided relief for those taxpayers who are experiencing compliance related hardships due to COVID-19.

Multilingual materials available

To reach as many people as possible, the IRS offers many multilingual materials, including IRS.gov pages, outreach products and social media content.

- Many materials in this **Partner Toolkit** are available in English and Spanish. Social media content in this toolkit is available in English and Spanish. Some materials may be available in Chinese, Korean, Russian and Vietnamese. To find these materials in other languages, please check IRS.gov and use the language drop down on the top ribbon.

- IRS news releases, fact sheets and e-posters for the employer credits are available in English and Spanish on IRS.gov. They include:
    - Paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave
    - Employee Retention Credit Fact Sheet
    - Paid Leave Fact Sheet
    - IRS Operations

- FAQs and other resources

- IRS partners can visit the tax relief for businesses and tax-exempt entities page for the latest products to share with employees, clients, stakeholders and customers. It includes Tax Tips, ready-to-use articles, news releases and more. Many of these are in Spanish at Alivio tributario por coronavirus para negocios y entidades exentas de impuestos.

- The IRS's social media platforms offer employer credit content in several languages.

- You can subscribe to IRS News in Spanish (Noticias del IRS en Español) to get the latest news and Tax Tips in Spanish.

How you can help

- **Share the information in this Partner Toolkit** throughout your community and with people your organization serves. The materials in this kit are designed for individuals and businesses who may need relief due to COVID-19.

- This toolkit is split into two parts.

  - Part one will focus on information organizations can share internally or with employees to help understand COVID-19 relief including paid sick and family leave and tax credits available to businesses.

  - Part two will focus on information that you can share with your community and families you serve including news releases and information on the Tax Withholding Estimator.

We appreciate anything your organization can do to help spread the word.

Get the latest information from the IRS

The IRS frequently updates IRS.gov and IRS partners with emerging information related to employer credits and Economic Impact Payments. Stay updated by:

- Finding the latest information on coronavirus-related tax relief at IRS.gov/coronavirus

- Looking for the most current outreach materials on relief for employers at tax relief for businesses and tax-exempt entities

- Getting the latest information on Economic Impact Payments at Economic Impact Payments

- Looking for the most current outreach materials for individuals or those that are self-employed that may be experiencing compliance related hardships at people first initiative

- Subscribing to IRS e-News subscriptions:

- IRS Tax Tips
- Outreach Connection
- IRS Newswire
- IRS News in Spanish (Noticias del IRS en Español)

Watch out for scams

IRS.gov/coronavirus is the official IRS source for information on relief related to COVID-19. Be on the lookout for scam artists trying to use this relief as cover to steal personal information and money. The IRS will not call, text, email or contact anyone on social media asking for personal or bank account information. Also, watch out for emails with attachments or links claiming to have special information on relief.

Thank you for your partnership in getting this information to all eligible individuals and organizations.

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General Information about relief for small and midsize businesses

Employee retention credit

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) encourages businesses to keep employees on their payroll by providing them an Employee Retention Credit. It also helps to make sure workers aren't forced to choose between their paychecks and the public health measures needed to combat the coronavirus.

Eligible employers can claim this credit for wages paid after March 12, 2020 and before January 1, 2021.

Eligible employers

The credit is available to all employers that have experienced an economic hardship due to COVID-19. This includes tax-exempt organizations. Only two exceptions apply:

1. Federal, state and local governments and their instrumentalities, and
2. Small businesses that receive small business loans under the Paycheck Protection Program.

For purposes of this credit, employers experiencing an economic hardship include those with suspended operations due to a government order related to COVID-19 or that have experienced a significant decline in gross receipts.

An employer may have to fully or partially suspend operations because a governmental order limits commerce, travel, or group meetings due to COVID-19 in a manner that prevents the employer from operating at normal capacity.

A significant decline in gross receipts begins in the first calendar quarter in 2020 in which an employer's gross receipts are less than 50% of its gross receipts for the same quarter in 2019.

The decline ends the first calendar quarter in 2020 after the quarter in which the employer's gross receipts are greater than 80% of its gross receipts for the same quarter in 2019.

The employer calculates these measures each calendar quarter.

Amount of credit

The tax credit is 50% of up to $10,000 in qualified wages paid to an employee. The employer's maximum credit for qualified wages paid to any employee is $5,000. Qualified wages include the cost of employer-provided health care.

Example. Eligible employer pays Employee B $8,000 in qualified wages in Q2 2020 and $8,000 in qualified wages in Q3 2020. The credit available to the employer for the qualified wages paid to Employee B is equal to $4,000 in Q2 and $1,000 in Q3 due to the overall limit of 50% of up to $10,000 of qualified wages per employee for all calendar quarters.

Qualified wages

The wages that qualify for the credit vary based on the average number of the employer's full-time employees in 2019. If the employer had 100 or fewer employees on average in 2019, the credit is based on wages paid to all employees, regardless if they worked or not.

If the employer had more than 100 employees on average in 2019, then the credit is allowed only for wages paid to employees for time they did not work.

How to claim the credit

Beginning with the second calendar quarter of 2020, to claim the credit, employers should report their total qualified wages and the related health insurance costs for each quarter on their quarterly employment tax returns, usually Form 941, Employer's Quarterly Federal Tax Return.

They can receive the benefit of the credit even before filing by reducing their federal employment tax deposits by the amount of the credit. They will account for the reduction in deposits due to the Employee Retention Credit on the Form 941.

If employers do not have enough federal employment taxes to cover the amount of the credit, after they have deferred deposits of employer social security taxes under the CARES Act as discussed in the frequently asked questions, they may request an advance payment of the credit from the IRS by submitting Form 7200, Advance Payment of Employer Credits Due to COVID-19. They may fax their completed forms to 855-248-0552.

Example. An eligible employer paid $10,000 in qualified wages, including qualified health plan expenses, and is therefore entitled to a $5,000 credit, and is otherwise required to deposit $8,000 in federal employment taxes, including the taxes withheld from all of its employees, for wage payments made during the same calendar quarter as the $10,000 in qualified wages. The employer has no paid sick or family leave credits under the FFCRA. The employer may first defer the employer's share of social security tax imposed on the wages, then may retain up to $5,000 of the other employment taxes it was going to deposit, and it will not owe a penalty for keeping the $5,000. The employer will claim the credit and reflect the reduced liability for the $5,000 when it files Form 941.

Keep records to substantiate claims

Employers claiming the credit must keep records supporting the credit. An employer should keep all employment tax records for at least four year.

Paid sick and family leave credit

The Families First Coronavirus Response Act provides tax credits to reimburse employers for the costs of providing paid sick leave and paid family and medical leave to employees unable to work because of the coronavirus (COVID-19). These credits are refundable. That means if the amount of the credit exceeds the amount of tax owed, the remainder is refunded to the business or organization.

The law is intended to allow employers to keep employees on their payrolls, while at the same time making sure employees aren't forced to choose between their paychecks and public health measures needed to combat COVID-19.

These credits are available to eligible employers beginning April 1, 2020, for qualifying leave they provide between April 1, 2020, and December 31, 2020.

Covered employers

Eligible employers are businesses and tax-exempt organizations with fewer than 500 full-time and part-time employees within the United States or any U.S. territory or possession and that have to meet employer paid leave requirements.

The Questions and Answers and regulations issued by the U.S. Department of Labor have more information about the 500-employee threshold and the paid leave requirements.

The law allows equivalent credits for self-employed individuals in similar circumstances. For details, see specific provisions related to self-employed individuals in the COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs.

Paid sick leave requirement and credit

Employees of eligible employers who are unable to work or telework because they're quarantined or experiencing COVID-19 symptoms and seeking a medical diagnosis can receive up to 80 hours of paid sick leave. This pay is at their regular rate of pay or, if higher, the applicable minimum wage, up to $511 per day and $5,110 in total.

Employees can receive up to 80 hours of paid sick leave at 2/3 of their regular pay or, if higher, the applicable minimum wage, up to $200 per day and $2,000 in total. Employees can receive this benefit if they need to care for:

- an individual subject to quarantine,
- a child whose school or place of care is closed, or
- a child whose child-care provider is unavailable,

due to COVID-19 or because they're experiencing similar conditions as specified by the U.S. Department of Health and Human Services.

An employee is eligible for paid sick leave, regardless of length of employment.

The eligible employer is entitled to a fully refundable tax credit equal to the required paid sick leave wages. Eligible employers can also get an additional credit for the employer's share of Medicare tax imposed on the qualified sick leave wages and the cost of maintaining health insurance coverage for the employee during the sick leave period. The employer is not subject to the employer portion of Social Security tax on those wages.

Paid family and medical leave requirement and credit

In addition to the paid sick leave credit, an employee who is unable to work or telework because of a need to care for a child whose school or place of care is closed or whose child-care provider is unavailable due to COVID-19, is entitled to paid family and medical leave equal to 2/3 of the employee's regular pay, up to $200 per day and $10,000 in total. Up to 10 weeks of qualifying leave can be counted toward the paid family leave credit.

An employee qualifies for paid family and medical leave if they've been on an employer's payroll for 30 calendar days or more.

The eligible employer is entitled to a fully refundable tax credit equal to the required paid family leave wages. Eligible employers can also get an additional credit for the employer's share of Medicare tax imposed on those wages and its cost of maintaining health insurance coverage for the employee during the family leave period. The eligible employer isn't subject to the employer portion of Social Security tax on those wages.

Example. An employee's child-care provider is unavailable indefinitely due to the COVID-19 outbreak, leaving the employee unable to work or telework because of the need to care for their child. For up to the first 80 hours of any period of leave to care for their child, the employee is entitled to qualified sick leave wages, up to $200 per day and $2,000 in total. After that, the employee is entitled to qualified family leave wages for up to 10 weeks of additional leave needed, up to $200 per day and $10,000 in total.

How to claim the credits

Beginning with the second calendar quarter of 2020, to claim the credit, employers should report their total qualified wages and the related health insurance costs for each quarter on their quarterly employment tax returns, usually Form 941, Employer's Quarterly Federal Tax Return.

They can receive the benefit of the credit even before filing by reducing their federal employment tax deposits by the amount of the credit. They will account for the reduction in deposits due to the Employee Retention Credit on the Form 941.

If employers do not have enough federal employment taxes to cover the amount of the credit, after they have deferred deposits of employer social security taxes under the CARES Act as discussed in the frequently asked questions, they may request an advance payment of the credit from the IRS by submitting Form 7200, Advance Payment of Employer Credits Due to COVID-19. They may fax their completed forms to 855-248-0552.

Examples: An eligible employer is entitled to a credit of $5,000 for paying qualified sick leave wages and qualified family leave wages (and allocable health plan expenses) and is otherwise required to deposit $8,000 in federal employment taxes withheld from all of its employees for wage payments made during the same quarter as the $5,000 in qualified leave wages. The employer may keep up to $5,000 of the $8,000 of taxes it was going to deposit, and it will not owe a penalty (PDF) for keeping the $5,000. The eligible employer will claim the credit and reflect the reduced liability for the $5,000 when it files Form 941.

An eligible employer is entitled to a credit of $10,000 for paying qualified leave wages (and allocable qualified health plan expenses) and is otherwise required to deposit $8,000 in federal employment taxes withheld from all of its employees on wage payments made during the same quarter. The employer can keep the entire $8,000 of taxes that it was otherwise required to deposit without penalties as a portion of the credits it is otherwise entitled to claim on Form 941. The employer may file a request for an advance credit for the remaining $2,000 by completing Form 7200.

Keep records to substantiate claims

Eligible employers claiming the credits must keep records and documentation supporting each employee's leave. The COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs has more information about the documents needed to support the employee's leave and the employer's credit.

An employer should keep all employment tax records for at least four years.

Deferral of employment tax deposits

The Coronavirus, Aid, Relief and Economic Security Act (CARES Act) allows employers to defer the deposit and payment of the employer's share of Social Security taxes and self-employed individuals to defer payment of certain self-employment taxes.

Employers may defer deposits of the employer's share of Social Security tax due during the "payroll tax deferral period" and payments of the tax imposed on wages paid during that period. The payroll tax deferral period begins on March 27, 2020 and ends December 31, 2020.

There are sever FAQs posted on IRS.gov that address the deferral of employment tax deposits.

The IRS also issued **guidance** implementing the Presidential Memorandum issued on August 8, 2020, allowing employers to defer withholding and payment of the employee's portion of the Social Security tax if the employee's wages are below a certain amount.

Notice 2020-65, posted today on IRS.gov, makes relief available for employers and generally applies to wages paid starting September 1, 2020, through December 31, 2020.

The employee Social Security tax deferral may apply to payments of taxable wages to an employee that are less than $4,000 during a bi-weekly pay period, with each pay period considered separately. No deferral is available for any payment to an employee of taxable wages of $4,000 or above for a bi-weekly pay period.

Tax Withholding Estimator, available for self-employed taxpayers

Here is information for your use if you are self-employed or information you can share with your employees:

Income tax withholding is generally based on a worker's expected filing status and standard deduction. Employers generally use withholding tables to determine how much tax to withhold and send to the IRS. Those who are not subject to withholding should make quarterly estimated tax payments during the year.

The improved and mobile-friendly withholding estimator offers retirees, employees and self-employed individuals a user-friendly way to check their withholding. It also has features specially tailored to the unique needs of those receiving pension payments and Social Security benefits.

People with more than one job and families where both spouses work may need to adjust their withholding to avoid having too little withheld. Not paying enough during the year, either through withholding or by making timely estimated tax payments, may mean paying a penalty.

Materials Your Organization Can Use to Help Spread the Word

The IRS is asking for your help to share information about the relief granted to individuals and small and midsize businesses.

The IRS has created information and an e-poster that you can use, share and adapt in your communications. We have material suitable for emails, newsletters, web sites and other channels you may use to reach people in your community.

General Employer Credit information and resources

- Relief for businesses and tax-exempt entities, including dozens of Frequently Asked Questions on eligibility, amounts, emerging issues and other topics. The IRS updates these regularly.

- IRS social media accounts
  - Twitter: @IRSnews or @IRSenEspanol
  - IRS on Facebook
  - IRS on Instagram
  - IRS on LinkedIn

Outreach materials:

Ready-to-use articles: These articles can be used as a drop-in article for your website, in electronic products, publications or other content you use.

New employer credit available for paid family leave

Eligible employers can receive a refundable credit for required leave provided to employees who are unable to work or telework because they're caring for someone with COVID-19, caring for a child whose school or place of care is closed, or childcare is unavailable due to COVID-19.

Employers are entitled to a sick leave credit for up to 80 hours limited to 2/3 of employee's regular pay or up to $200 per day, but no more than $2,000 per employee in total, plus related health care costs.

Eligible employers can claim tax credits for leave taken from April 1, 2020 - December 31, 2020, on Form 941 or Form 7200 for an advance credit.

For more information, visit the New Employer Tax Credits page on IRS.gov.

New employer credit available for paid sick leave

Eligible employers can receive a refundable tax credit that reimburses them the cost of providing required paid sick leave to employees unable to work or telework due to:

- A COVID-19 quarantine order.
- Advice from a health care provider to self-quarantine.
- Experiencing COVID-19 symptoms and seeking medical diagnosis.

Employers are entitled to a sick leave credit of up to 80 hours, a maximum of $511 per day, but no more than $5,110 per employee in total, plus related health care costs.

Eligible employers can claim tax credits for leave taken from April 1, 2020 - December 31, 2020, on Form 941 or Form 7200 for an advance credit.

For more information check out the New Employer Tax Credits page on IRS.gov.

Employee retention credit for businesses affected by COVID-19

The employee retention credit encourages businesses to keep employees on their payroll.

Eligible employers can claim this refundable tax credit for 50% of up to $10,000 in wages, including related health care costs. The maximum credit is $5,000 per employee. It can be applied against certain employment taxes.

Employers can claim the credit for qualified wages paid between March 13, 2020 and December 31, 2020, on Form 941 or submit Form 7200 for an advance credit.

The credit is available to all eligible employers regardless of size, including tax-exempt organizations. There are two exceptions: federal, state and local government entities and their agencies, and businesses that take small business interruption loans.

For more information, visit the New Employer Tax Credits page on IRS.gov.

Poster for the employer credits: This poster can be shared through email or print for internal use or share with stakeholders. It is available in English and Spanish.

- Publication 5419 - New COVID-19 Employer Tax Credits
- Nuevos créditos tributarios por COVID-19 para empleadores

IRS www.irs.gov/coronavirus

New COVID-19 Employer Tax Credits

The Employee Retention Credit

The Employee Retention Credit is designed to encourage employers to keep employees on their payroll. The refundable tax credit is 50% of up to $10,000 in qualified wages paid to an employee by an eligible employer experiencing economic hardship related to COVID-19. This credit is for wages paid from 3/13/2020 through 12/31/2020.

The credit is generally available to all employers regardless of size, including tax-exempt organizations.

2 EXCEPTIONS

- Federal, state and local governments and their agencies or instrumentalities are not eligible.
- Businesses that receive a Small Business Interruption Loan under the Paycheck Protection Program are not eligible.

Eligible employers must fall into one of two categories:

1. The employer's business is fully or partially suspended by government order due to COVID-19 during the calendar quarter.
2. The employer has a significant decline in gross receipts. This begins with the first quarter in 2020 when an employer's gross receipts are below 50% of the same quarter in 2019.

Qualified wages paid by an eligible employer from 03/13/2020 through 12/31/2020 include related qualified health plan expenses and vary based on the average number of a business' employees in 2019.

100 or fewer employees

If the employer averaged 100 or fewer full-time employees in 2019, the credit is based on qualified wages paid to all employees,whether they worked or not. Even if the employees worked full time and were paid for full-time work, the employer still receives the credit.

More than 100 employees

If the employer averaged more than 100 full-time employees in 2019, then the credit is allowed only for qualified wages paid to employees for time they're not providing services during the calendar quarter.

An employer cannot use the same wages for the Employee Retention Credit and the credits for paid sick and family leave.

Publication 5419 (Rev. 6-2020) Catalog Number 74564L Department of the Treasury **Internal Revenue Service** www.irs.gov

Leave Credits

The paid sick leave credit and paid family leave credit are available for eligible employers who pay qualified sick leave wages and/or qualified family leave wages from 4/1/2020 through 12/31/2020, and who have fewer than 500 employees.

Type of Credit	IF an employee is unable to work because:	Then
Paid Sick Leave Credit	• They're subject to a COVID-19 quarantine or isolation order. • They're advised to self-quarantine because of COVID-19. • They have COVID-19 symptoms and are seeking a medical diagnosis.	The credit is at the employee's regular rate of pay, up to $511 per day and $5,110 in total up to 80 hours. The employer is also eligible for credits for qualified health plan expenses for the employee and the employer's portion of Medicare tax expenses related to the qualified wages.
Paid Sick Leave Credit	• They're caring for someone who is subject to a COVID-19 quarantine or isolation order, or for someone who is advised to self-quarantine because of COVID-19. • They're caring for a child whose school or place of care is closed due to COVID-19. • They're caring for a child whose child care provider is unavailable due to COVID-19.	The credit is for two-thirds of the employee's regular rate of pay, up to $200 per day and $2,000 in total, for up to 80 hours. The employer is also eligible for credits for qualified health plan expenses for the employee and the employer's portion of Medicare tax related to the qualified wages.
Paid Family Leave Credit	• They're caring for a child whose school or place of care is closed due to COVID-19 • They're caring for a child whose child care provider is unavailable due to COVID-19.	• This credit is equal to two-thirds of the employee's regular rate of pay, capped at $200 per day or $10,000 in total. • Up to 10 weeks of qualifying leave can be counted toward the Family Leave Credit. This can be combined with the sick leave credit, so an employer could be entitled to a credit for pay for up to 12 weeks – 2 weeks of sick leave and 10 weeks of family leave. • The employer is also eligible for credits for qualified health plan expenses for the employee and the employer's portion of Medicare tax related to the qualified wages.

For more details, see: www.irs.gov/coronavirus/new-employer-tax-credits

www.irs.gov/coronavirus

Nuevos créditos tributarios por COVID-19 para empleadores

Crédito de retención de empleados

TEl Crédito de retención de empleados está diseñado para alentar a los empleadores a mantener a los empleados en su nómina. El crédito tributario reembolsable es 50 por ciento de hasta $10,000 en salarios calificados pagados a un empleado por un empleador elegible que experimenta dificultades económicas relacionadas con COVID-19. Este crédito es para los salarios pagados desde el 13 de marzo de 2020 hasta el 31 de diciembre de 2020.

El crédito está generalmente disponible para todos los empleadores independientemente de su tamaño, incluidas las organizaciones exentas de impuestos.

2 EXCEPCIONES

- Las agencias gubernamentales, federales, estatales y locales y sus instrumentalidades no son elegibles.
- Las empresas que reciben un Préstamo de Interrupción de Pequeñas Empresas bajo el Programa de Protección de Cheques de Pago no son elegibles.

Los empleadores elegibles deben pertenecer a una de dos categorías:

1. El negocio del empleador es suspendido total, o parcialmente por orden del gobierno debido a COVID-19durante el trimestre calendario.
2. El empleador tiene una disminución significativa en los,ingresos brutos. Esto comienza con el primer trimestre de 2020 cuando los ingresos brutos de un empleador están por debajo del 50 por ciento del mismo trimestre en 2019.

Los salarios calificados pagados por un empleador elegible desde el 13 de marzo de 2020 hasta el 31 de diciembre de 2020 incluyen los gastos relacionados con el plan de salud calificado y varían según el número promedio de empleados de una empresa en 2019

100 empleados o menos

Si el empleador promedió 100 empleados o menos a tiempo completo en 2019, el crédito se basa en salarios calificados pagados a todos los empleados, independientemente de si trabajaron o no. Incluso si los empleados trabajaron a tiempo completo y se les pagó por trabajo a tiempo completo, el empleador todavía recibe el crédito.

Más de 100

Si el empleador promedió más de 100 empleados a tiempo completo en 2019, entonces el crédito solo se permite por salarios calificados pagados a los empleados por el tiempo que no proporcionan servicios durante el trimestre calendario.

Un empleador no puede usar los mismos salarios para el crédito de retención de empleados y los créditos por licencia familiar y por enfermedad pagada.

Publication 5419 (SP) (6-2020) Catalog Number 74678A Department of the Treasury **Internal Revenue Service** www.irs.gov

Créditos por licencia

El crédito por licencia por enfermedad pagada y el crédito por licencia familiar pagada están disponibles para empleadores elegibles que pagan salarios calificados por licencia por enfermedad y/o salarios de licencia familiar calificados desde el 1ro de abril de 2020 al 31

Tipo de crédito	Si un empleado no puede trabajar porque:	Entonces
Crédito por licencia por enfermedad pagada	• Está sujeto a una cuarentena de COVID-19 o una orden de aislamiento. • Se aconseja que se ponga en cuarentena debido a COVID-19. • Tiene síntomas de COVID-19 y busca un diagnóstico médico.	El crédito es a la tasa regular de pago del empleado, hasta $511 por día y $5,110 en total hasta 80 horas. El empleador también es elegible para créditos para gastos calificados del plan de salud y la porción del empleador de gastos tributarios de Medicare relacionados a los salarios calificados.
Crédito por licencia por enfermedad pagada	• Cuida a alguien que está sujeto a una orden de cuarentena o aislamiento de COVID-19, o a alguien a quien se le aconseja que se ponga en cuarentena debido a COVID-19. • Cuida a un niño cuya escuela o lugar de cuidado está cerrado debido a COVID-19. • Cuida a un niño cuyo proveedor de cuidado infantil no está disponible debido a COVID-19.	El crédito es para dos tercios de la tasa regular de pago del empleado, hasta $200 por día y $2,000 en total, por hasta 80 horas. El empleador también es elegible para créditos para gastos calificados del plan de salud para el empleado y la porción del empleador de impuestos de Medicare relacionados a los salarios calificados.
Crédito por licencia familiar pagada	• Cuida a un niño cuya escuela o lugar de cuidado está cerrado debido a COVID-19. • Cuida a un niño cuyo proveedor de cuidado infantil no está disponible debido a COVID-19.	• Este crédito es igual a dos tercios de la tasa regular de pago del empleado, con un límite de $200 por día o $10,000 en total. • Se pueden contar hasta 10 semanas de licencia calificada para el crédito de licencia familiar. Esto se puede combinar con el crédito de licencia por enfermedad, por lo que un empleador podría tener derecho a un crédito por el pago de hasta 12 semanas - 2 semanas de licencia por enfermedad y 10 semanas de licencia familiar. • El empleador también es elegible para créditos para gastos calificados del plan de salud para el empleado y la porción del empleador de impuestos de Medicare relacionados a los salarios calificados.

Para más detalles, visite: www.irs.gov/coronavirus/new-employer-tax-credits

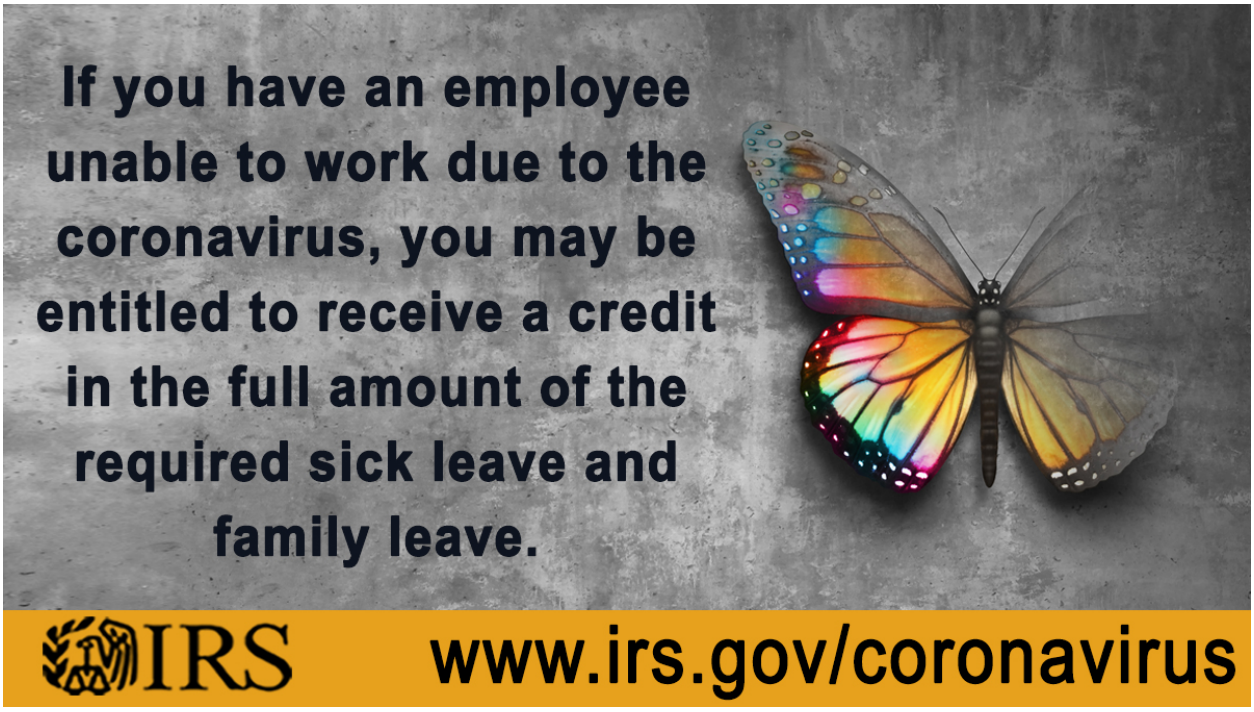
Social media content and images (English/Spanish): These social media posts can be used on any of your organization's platforms. The IRS also encourages you to follow IRS news on Twitter, Instagram, Facebook and LinkedIn and share information related to Economic Impact Payments.

- Eligible employers can reduce federal employment tax deposits in anticipation of the #IRS Employee Retention Credit. Learn more about this #COVIDreliefIRS at: https://go.usa.gov/xfBdD

- If your business has experienced a decrease in operations as a result of COVID-19, you can request an advance of the Employee Retention Credit from #IRS. Learn more at: https://go.usa.gov/xfBdD #COVIDreliefIRS

- The refundable Employee Retention Credit applies against certain employment taxes on wages paid to employees. Learn whether this #COVIDreliefIRS can help your business: https://go.usa.gov/xfBdD #IRS

- #IRS employee retention credit is available to all qualified employers, regardless of size, including tax-exempt organizations. Learn more: https://go.usa.gov/xvGRk #COVIDreliefIRS


If you have an employee unable to work due to the coronavirus, you may be entitled to receive a credit in the full amount of the required sick leave and family leave.
IRS
www.irs.gov/coronavirus

IRS
0.00
Is your business running short in 2020?
The Employee Retention Credit may help.
www.irs.gov/coronavirus

Spread kindness while social distancing
Help us reach people who don't file taxes but could qualify for an Economic Impact Payment
www.irs.gov/nonfilereip
IRS
Dreaming of filling up your cart?
If you don't normally file taxes, you may still be due an Economic Impact Payment of $1200
IRS
www.irs.gov/nonfilereip

Tax Tips: These are brief, concise tips in plain language covering a wide range of topics in English and Spanish.

Common errors to avoid when filing for advance payment of employer credits

Employers who are filing Form 7200, Advance Payment of Employer Credits Due to COVID-19 should read the instructions carefully and take their time when completing this form to avoid mistakes.

Using a reputable tax preparer – including certified public accountants, enrolled agents or other knowledgeable tax professionals – can also help avoid errors. Mistakes can result in a processing delay, which means it may take longer to get the advanced payment.

Here are some common errors to avoid when filling out Form 7200:

- **Missing or inaccurate Employer Identification Number**. Each EIN should be exact. Taxpayers must complete this box.
- **Check only one box for the applicable calendar quarter**. Only one box should be checked for the correct quarter.
- **Check only one box for Part 1, Line A**.
- **Make sure to complete Part 1, Line B**. In Part 1, Line B check either Yes or No.
- **Complete Part II, Lines 1-8 using actual dollar amounts**. Part II should be completed using dollar amounts, not the number of eligible employees. All lines in Part II should be completed with an actual dollar amount.
- **Check the math**. Taxpayers should make sure they check the math on lines 4, 7 and 8.
- **Sign the form.** Taxpayers should remember to sign the form. Failure to sign the form will result in an automatic rejection.

More information:

- Form and Instructions for 7200
- Coronavirus tax relief
- Employer credits
- COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses FAQs

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Errores comunes a evitar al presentar el anticipo de pago de créditos del empleador

Los empleadores que presentan el Formulario 7200 (SP), Anticipo de Pago de Créditos del Empleador Debido al COVID-19 deben leer las instrucciones cuidadosamente y tomar su tiempo al completar este formulario para evitar errores.

El uso de un preparador de impuestos (en inglés) de buena reputación, incluyendo los contadores públicos certificados, agentes inscritos (en inglés) u otros profesionales de impuestos informados, también puede ayudar a evitar errores. Los errores pueden dar lugar a una demora en el procesamiento, lo que significa que puede tardar más tiempo en obtener el pago anticipado.

A continuación, están algunos errores comunes que se deben evitar al llenar el Formulario 7200

- **Número de Identificación del Empleador incorrecto o ausente.** Cada EIN debe ser exacto. Los contribuyentes deben completar esta casilla.
- **Marque solo una casilla para el trimestre calendario aplicable.** Solo se debe marcar una casilla para el trimestre correcto.
- **Marque solo una casilla para la Parte 1, Línea A.**
- **Asegúrese de completar la Parte 1, Línea B. En la Parte 1, Línea B marque Sí o No.**
- **Completar la Parte II, Líneas 1-8 usando montos reales en dólares.** La Parte II debe completarse usando montos en dólares, no en número de empleados elegibles. Todas las líneas de la Parte II deben completarse con un monto real en dólares.
- **Verifique los cálculos matemáticos.** Los contribuyentes deben asegurarse de revisar los cálculos matemáticos en las líneas 4, 7 y 8.
- **Firme el formulario.** Los contribuyentes deben recordar firmar el formulario. Si no se firma el formulario, habra un rechazo automático.

Más información:

- Formulario e Instrucciones para 7200
- Alivio tributario de coronavirus
- Créditos del empleador
- Preguntas frecuentes (en inglés)

Employee retention credit available for businesses affected by COVID-19

The employee retention credit is designed to encourage businesses to keep employees on their payroll. The amount of the credit is 50% of qualified wages paid up to an annual limit of $10,000, which equals a maximum credit amount of $5,000 for each employee for the year.

Who is eligible for the credit?

The credit is available to all employers regardless of size, including tax-exempt organizations. Federal agencies, state and local governments and businesses that receive Paycheck Protection Program loans do not qualify.

Eligible employers are employers who operate a trade or business and has experienced one of these:

- Fully or partially suspended operations because of a government order due to COVID-19
- A significant decline in gross receipts in a calendar quarter when compared to 2019

How is the credit figured?

- The amount of the credit is half of qualifying wages paid up to $10,000 for all calendar quarters. The maximum credit for any employee is $5,000 for the year.
- Wages paid between March 12, 2020, and January 1, 2021 are eligible.
- Wages are not limited to cash payments. They also include a portion of employer-provided health care costs.

Which wages qualify?

Qualified wages are based on the business's average number of full-time employees in 2019.

- Small employers, those that had 100 or fewer employees, may receive the credit for wages paid to employees whether or not they are providing services to the employer.
- Large employers, those that had more than 100 employees, may only receive the credit for wages paid to employees for time the employees are not providing services to the employer.

If an employer is eligible due to a full or partial suspension of operations, only wages paid while operations are suspended count as qualified wages.

How do eligible employers get the credit?

Employers must report their qualified wages on their federal employment tax returns, usually Form 941, Employer's Quarterly Federal Tax Return (PDF).

They can reduce their required deposits of payroll taxes withheld from employees' wages by the amount of the credit. They can also request an advance of the employee retention credit by submitting Form 7200 (PDF). Eligible employers may use the employee retention credit with other relief such as, payroll tax deferral which may affect deposits and advances.

More Information:

- Coronavirus page of IRS.gov.
- About Form 7200

Crédito de retención de empleados disponible para negocios afectados por COVID-19

El crédito de retención de empleados (en inglés) está diseñado para alentar a las empresas a mantener a los empleados en su nómina. La cantidad del crédito es del 50 por ciento de los salarios pagados hasta un límite anual de $10,000, lo que equivale a un monto máximo de crédito de $5,000 por cada empleado durante el año.

¿Quién es elegible para el crédito?

El crédito está disponible para todos los empleadores, independientemente del tamaño del negocio, incluyendo organizaciones exentas de impuestos. Las agencias federales, estatales y locales y negocios que reciben préstamos del programa de protección de pago de cheques no califican.

Los empleadores elegibles son empleadores que operan un comercio o negocio y han experimentado uno de los siguientes:

- Operaciones suspendidas total o parcialmente debido a una orden del gobierno debido a COVID-19
- Una disminución significativa en los ingresos brutos en un trimestre calendario en comparación al 2019

¿Cómo se calcula el crédito?

- El monto del crédito es la mitad de los salarios calificados pagados hasta $10,000 por todos los trimestres calendarios. El crédito máximo para cualquier empleado es de $5,000
- Los salarios pagados entre el 12 de marzo de 2020 y antes del 1ro de enero de 2021 son elegibles.
- Los salarios no se limitan a pagos en efectivo. También incluyen una parte de la atención médica brindada por el empleador.

¿Qué salarios califican?

Los salarios que califican se basan en el número promedio de empleados a tiempo completo de una empresa en 2019.

- Empleadores con menos de 100 empleados, pueden recibir el crédito por los salarios pagados a los empleados, independientemente de si trabajaron o no.
- Empleadores con más de 100 empleados podrían solo recibir el crédito por los salarios pagados a los empleados que no trabajaron durante el trimestre calendario.

Si un empleador es elegible debido a una suspensión total o parcial de operaciones, solo los salarios pagados durante el tiempo que el negocio estuvo cerrado cuentan como salarios calificados.

¿Cómo reciben los empleadores elegibles el crédito?

Los empleadores deben reportar sus salarios calificados total en sus declaraciones trimestrales de impuestos sobre la nómina, usualmente mediante el Formulario 941, Declaración de impuestos federales trimestrales del empleador (PDF, en inglés).

También pueden reducir los depósitos requeridos de impuestos sobre la nómina retenidos de los salarios de los empleados por el monto del crédito. También pueden solicitar un adelanto de los créditos del empleador al presentar el Formulario 7200 (SP) (PDF). Los empleados elegibles pueden usar el crédito de retención de empleados con otro alivio, como el aplazamiento del impuesto sobre la nómina que puede afectar los depósitos y anticipos.

Más información:

- Página sobre el Coronavirus en IRS.gov.
- Sobre el Formulario 7200 (SP)

Who qualifies for which new employer tax credit?

Many businesses affected by COVID-19 qualify for tax relief though credits or deferrals.

Here's a breakdown of which employers qualify for these new tax credits and the deferral of employment tax deposits and payments through December 31, 2020.

Credits for paid sick and family leave

Businesses and tax-exempt organizations that have less than 500 employees and provide one or both types of leave can claim the refundable credits. Self-employed people can also claim similar credits. Some public employers must provide paid sick leave and family leave but, aren't eligible for the credits.

Guidance from the Department of Labor has details on these leave requirements.

Employee Retention Credit

The Employee Retention Credit is available to employers of any size, including tax-exempt organizations. It also may be available to tribes, if they operate a trade or business. Self-employed people can't receive the credit for their own earnings but may be able to claim the credit for wages paid to their employees. Federal agencies, state and local governments and businesses that receive Paycheck Protection Program loans don't qualify.

Eligible employers are defined as those who operate a trade or business and experienced one of these:

- Fully or partially suspended operations because of a government order due to COVID-19
- A significant decline in gross receipts in a calendar quarter when compared to 2019

Deferral of employment tax deposits and payments

Employers may defer the deposit and payment of their share of Social Security tax and certain Railroad Retirement taxes.

More information:

- COVID-19-Related Tax Credits for Required Paid Leave Provided by Small and Midsize Businesses
- COVID-19-Related Tax Credits: Determining the Amount of the Tax Credit for Qualified Sick Leave Wages FAQs
- COVID-19-Related Tax Credits: Determining the Amount of the Tax Credit for Qualified Family Leave Wages FAQs
- FAQs: Employee Retention Credit under the CARES Act

¿Para cuál nuevo crédito tributario del empleador califica?

Muchas empresas afectadas por COVID-19 califican para alivio tributario a través de créditos o aplazamientos.

Estos son los empleadores que califican para estos nuevos créditos tributarios para empleadores y el aplazamiento de los depósitos y pagos tributarios de la nómina (en inglés) hasta el 31 de diciembre de 2020.

Créditos por licencia pagada familiar y por enfermedad

Las empresas y organizaciones exentas de impuestos que tienen menos de 500 empleados y proporcionan uno o ambos tipos de licencia pueden reclamar los créditos reembolsables. Los trabajadores por cuenta propia también pueden reclamar créditos similares. Algunos empleadores públicos deben proporcionar licencia por enfermedad pagada y licencia familiar, pero no son elegibles para los créditos.

Directrices del Departamento del Trabajo (en inglés) incluyen detalles acerca de estos requisitos de licencia.

Crédito de retención de empleados

El Crédito de retención de empleados está disponible para empleadores de cualquier tamaño, incluidas las organizaciones exentas de impuestos. También puede estar disponible para las tribus, si operan un comercio o negocio. Los trabajadores por cuenta propia no pueden recibir el crédito por sus propios ingresos, pero pueden reclamar el crédito por los salarios pagados a sus empleados. Las agencias federales, los gobiernos estatales y locales y las empresas que reciben préstamos del Programa de Protección de Cheques de Pago no califican.

Los empleadores elegibles se definen como aquellos que operan un comercio o negocio y experimentaron:

- Operaciones suspendidas total o parcialmente debido a órdenes gubernamentales por COVID-19

- Una disminución significativa de los ingresos brutos en un trimestre calendario en comparación con 2019

Aplazamiento de los depósitos y pagos tributarios de la nómina

Los empleadores pueden aplazar el depósito y el pago de su parte del impuesto del Seguro Social y ciertos impuestos sobre la jubilación ferroviaria.

Más información:

- Preguntas frecuentes sobre los créditos tributarios relacionados con COVID-19 para licencias pagadas requeridas proporcionadas por pequeñas y medianas empresas (en inglés)
- Preguntas frecuentes sobre los créditos tributarios relacionados con COVID-19 para la determinación del monto del crédito tributario sobre salarios calificados por licencia por enfermedad (en inglés)
- Preguntas frecuentes: Crédito de retención de empleados según la Ley CARES (en inglés)

News releases:

IR-2020-57: Treasury, IRS and Labor announce plan to implement Coronavirus-related paid leave for workers and tax credits for small and midsize businesses to swiftly recover the cost of providing Coronavirus-related leave

WASHINGTON — Today the U.S. Treasury Department, Internal Revenue Service (IRS), and the U.S. Department of Labor (Labor) announced that small and midsize employers can begin taking advantage of two new refundable payroll tax credits, designed to immediately and fully reimburse them, dollar-for-dollar, for the cost of providing Coronavirus-related leave to their employees. This relief to employees and small and midsize businesses is provided under the Families First Coronavirus Response Act (Act), signed by President Trump on March 18, 2020.

The Act will help the United States combat and defeat COVID-19 by giving all American businesses with fewer than 500 employees funds to provide employees with paid leave, either for the employee's own health needs or to care for family members. The legislation will enable employers to keep their workers on their payrolls, while at the same time ensuring that workers are not forced to choose between their paychecks and the public health measures needed to combat the virus.

Key Takeaways

- Paid Sick Leave for Workers

For COVID-19 related reasons, employees receive up to 80 hours of paid sick leave and expanded paid childcare leave when employees' children's schools are closed or child care providers are unavailable.

- Complete Coverage

Employers receive 100% reimbursement for paid leave pursuant to the Act.

- Health insurance costs are also included in the credit.
- Employers face no payroll tax liability.
- Self-employed individuals receive an equivalent credit.

- Fast Funds

Reimbursement will be quick and easy to obtain.

- An immediate dollar-for-dollar tax offset against payroll taxes will be provided
- Where a refund is owed, the IRS will send the refund as quickly as possible.

- Small Business Protection

Employers with fewer than 50 employees are eligible for an exemption from the requirements to provide leave to care for a child whose school is closed, or child care is unavailable in cases where the viability of the business is threatened.

- Easing Compliance
  - Requirements subject to 30-day non-enforcement period for good faith compliance efforts.

To take immediate advantage of the paid leave credits, businesses can retain and access funds that they would otherwise pay to the IRS in payroll taxes. If those amounts are not sufficient to cover the cost of paid leave, employers can seek an expedited advance from the IRS by submitting a streamlined claim form that will be released next week.

Background

The Act provided paid sick leave and expanded family and medical leave for COVID-19 related reasons and created the refundable paid sick leave credit and the paid child care leave credit for eligible employers. Eligible employers are businesses and tax-exempt organizations with fewer than 500 employees that are required to provide emergency paid sick leave and emergency paid family and medical leave under the Act. Eligible employers will be able to claim these credits based on qualifying leave they provide between the effective date and December 31, 2020. Equivalent credits are available to self-employed individuals based on similar circumstances.

Paid Leave

The Act provides that employees of eligible employers can receive two weeks (up to 80 hours) of paid sick leave at 100% of the employee's pay where the employee is unable to work because the employee is quarantined, and/or experiencing COVID-19 symptoms, and seeking a medical diagnosis. An employee who is unable to work because of a need to care for an individual subject to quarantine, to care for a child whose school is closed or child care provider is unavailable for reasons related to COVID-19, and/or the employee is experiencing substantially similar conditions as specified by the U.S. Department of Health and Human Services can receive two weeks (up to 80 hours) of paid sick leave at 2/3 the employee's pay. An employee who is unable to work due to a need to care for a child whose school is closed, or child care provider is unavailable for reasons related to COVID-19, may in some instances

receive up to an additional ten weeks of expanded paid family and medical leave at 2/3 the employee's pay.

Paid Sick Leave Credit

For an employee who is unable to work because of Coronavirus quarantine or self-quarantine or has Coronavirus symptoms and is seeking a medical diagnosis, eligible employers may receive a refundable sick leave credit for sick leave at the employee's regular rate of pay, up to $511 per day and $5,110 in the aggregate, for a total of 10 days.

For an employee who is caring for someone with Coronavirus, or is caring for a child because the child's school or child care facility is closed, or the child care provider is unavailable due to the Coronavirus, eligible employers may claim a credit for two-thirds of the employee's regular rate of pay, up to $200 per day and $2,000 in the aggregate, for up to 10 days. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.

Child Care Leave Credit

In addition to the sick leave credit, for an employee who is unable to work because of a need to care for a child whose school or child care facility is closed or whose child care provider is unavailable due to the Coronavirus, eligible employers may receive a refundable child care leave credit. This credit is equal to two-thirds of the employee's regular pay, capped at $200 per day or $10,000 in the aggregate. Up to 10 weeks of qualifying leave can be counted towards the child care leave credit. Eligible employers are entitled to an additional tax credit determined based on costs to maintain health insurance coverage for the eligible employee during the leave period.

Prompt Payment for the Cost of Providing Leave

When employers pay their employees, they are required to withhold from their employees' paychecks federal income taxes and the employees' share of Social Security and Medicare taxes. The employers then are required to deposit these federal taxes, along with their share of Social Security and Medicare taxes, with the IRS and file quarterly payroll tax returns (Form 941 series) with the IRS.

Under guidance that will be released next week, eligible employers who pay qualifying sick or child care leave will be able to retain an amount of the payroll taxes equal to the amount of qualifying sick and child care leave that they paid, rather than deposit them with the IRS.

The payroll taxes that are available for retention include withheld federal income taxes, the employee share of Social Security and Medicare taxes, and the employer share of Social Security and Medicare taxes with respect to all employees.

If there are not sufficient payroll taxes to cover the cost of qualified sick and childcare leave paid, employers will be able file a request for an accelerated payment from the IRS. The IRS expects to process these requests in two weeks or less. The details of this new, expedited procedure will be announced next week.

Examples

If an eligible employer paid $5,000 in sick leave and is otherwise required to deposit $8,000 in payroll taxes, including taxes withheld from all its employees, the employer could use up to

$5,000 of the $8,000 of taxes it was going to deposit for making qualified leave payments. The employer would only be required under the law to deposit the remaining $3,000 on its next regular deposit date.

If an eligible employer paid $10,000 in sick leave and was required to deposit $8,000 in taxes, the employer could use the entire $8,000 of taxes in order to make qualified leave payments and file a request for an accelerated credit for the remaining $2,000.

Equivalent child care leave and sick leave credit amounts are available to self-employed individuals under similar circumstances. These credits will be claimed on their income tax return and will reduce estimated tax payments.

Small Business Exemption

Small businesses with fewer than 50 employees will be eligible for an exemption from the leave requirements relating to school closings or childcare unavailability where the requirements would jeopardize the ability of the business to continue. The exemption will be available on the basis of simple and clear criteria that make it available in circumstances involving jeopardy to the viability of an employer's business as a going concern. Labor will provide emergency guidance and rulemaking to clearly articulate this standard.

Non-Enforcement Period

Labor will be issuing a temporary non-enforcement policy that provides a period of time for employers to come into compliance with the Act. Under this policy, Labor will not bring an enforcement action against any employer for violations of the Act so long as the employer has acted reasonably and in good faith to comply with the Act. Labor will instead focus on compliance assistance during the 30-day period.

For More Information

For more information about these credits and other relief, visit Coronavirus Tax Relief on IRS.gov. Information regarding the process to receive an advance payment of the credit will be posted next week.

IR-2020-57SP: Tesoro, IRS y Depto. del Trabajo anuncian plan para implementar licencias relacionadas con COVID-19 para trabajadores y créditos para pequeñas y medianas empresas para recuperar rápidamente costo de proporcionar licencias relacionadas con virus

WASHINGTON - El Departamento del Tesoro de los EE. UU., el Servicio de Impuestos Internos y el Departamento de Trabajo de los EE. UU. anunciaron hoy que los pequeños y medianos empleadores pueden comenzar a aprovechar dos nuevos créditos reembolsables de impuestos sobre la nómina, diseñados para reembolsarlos de inmediato por completo, dólar por dólar, y proporcionar ayuda con el costo de licencia relacionada con COVID-19 a sus empleados. Este alivio para los empleados y las pequeñas y medianas empresas se proporciona en virtud de la Ley de Familias Primero en Respuesta al Coronavirus, firmada por el presidente Trump el 18 de marzo de 2020.

La ley ayudará a los Estados Unidos a combatir y derrotar el COVID-19 al otorgar fondos a todas las empresas estadounidenses con menos de 500 empleados para proporcionarles

vacaciones pagadas, ya sea para sus propias necesidades de salud o para cuidar a sus familiares. La legislación permitirá a los empleadores mantener a sus trabajadores en sus nóminas, al mismo tiempo que asegura que los trabajadores no se vean obligados a elegir entre sus cheques de pago y las medidas de salud pública necesarias para combatir el virus.

Puntos clave

- Licencia pagada por enfermedad para trabajadores

Por razones relacionadas con el COVID-19, los empleados reciben hasta 80 horas de licencia pagada por enfermedad y licencia de cuidado infantil extendida cuando las escuelas de los hijos están cerradas o los proveedores de cuidado infantil no están disponibles.

- Cobertura completa
    - Los empleadores reciben un reembolso del 100% por licencias pagadas según la ley.
    - Los costos del seguro de salud también están incluidos en el crédito.
    - Los empleadores no están sujetos al pago de impuesto sobre la nómina
    - Los trabajadores independientes reciben un crédito equivalente.

- Fondos rápidos

  El reembolso será rápido y fácil de obtener.

    - Se proporcionará una compensación tributaria inmediata dólar por dólar para ayudar con los impuestos sobre la nómina.
    - Si le corresponde un reembolso, el IRS lo enviará lo más rápido posible.

- **Protección para pequeñas empresas**

Los empleadores con menos de 50 empleados son elegibles para una exención de los requisitos para dar permiso para cuidar a un niño cuya escuela está cerrada, o el cuidado infantil no está disponible en los casos en que la posibilidad del negocio se ve amenazada.

- Facilitar el cumplimiento
    - Requisitos sujetos a un período de incumplimiento de 30 días para los esfuerzos de cumplimiento de buena fe.

Para aprovechar de inmediato los créditos de licencia pagada, las empresas pueden retener y acceder a fondos que de otro modo pagarían al IRS en impuestos sobre la nómina. Si esos montos no son suficientes para cubrir el costo de la licencia pagada, los empleadores pueden solicitar un adelanto acelerado del IRS al presentar un formulario de reclamo simplificado; se publicará la próxima semana.

Trasfondo

La Ley proporcionó licencia por enfermedad pagada y licencia médica y familiar extendida por razones relacionadas con el COVID-19 y creó el crédito reembolsable de licencia por enfermedad pagada y el crédito de licencia por cuidado infantil pagado para empleadores elegibles. Los empleadores elegibles son empresas y organizaciones exentas de impuestos con menos de 500 empleados que están obligados a proporcionar de emergencia licencia por enfermedad pagada y licencia familiar y médica pagada bajo la ley. Los empleadores elegibles podrán reclamar estos créditos en función de la licencia calificada que brinden entre la fecha de vigencia y el 31 de diciembre de 2020. Los créditos equivalentes están disponibles para los trabajadores por cuenta propia en circunstancias similares.

Licencia pagada

La ley establece que los empleados de empleadores elegibles pueden recibir dos semanas (hasta 80 horas) de licencia por enfermedad remunerada al 100 por ciento del salario del empleado donde el empleado no puede trabajar porque está en cuarentena y/o experimenta síntomas de COVID-19 y busca un diagnóstico médico. Un empleado que no puede trabajar debido a la necesidad de cuidar a un individuo sujeto a cuarentena, a un niño cuya escuela está cerrada o el proveedor de cuidado infantil no está disponible por razones relacionadas con el COVID-19, y / o el empleado experimenta condiciones sustancialmente similares a las especificadas por el Departamento de Salud y Servicios Humanos de los EE. UU. pueden recibir dos semanas (hasta 80 horas) de licencia por enfermedad remunerada a dos tercios del salario del empleado. Un empleado que no puede trabajar debido a la necesidad de cuidar a un niño cuya escuela está cerrada, o el proveedor de cuidado infantil no está disponible por razones relacionadas con COVID-19, en algunos casos puede recibir hasta 10 semanas adicionales de familia remunerada ampliada y licencia médica a dos tercios del salario del empleado.

Crédito por licencia por enfermedad pagada

Para un empleado que no puede trabajar debido a la cuarentena o la cuarentena de Coronavirus o que tiene síntomas de Coronavirus y busca un diagnóstico médico, los empleadores elegibles pueden recibir un crédito reembolsable por baja por enfermedad por la tarifa regular de pago del empleado, hasta $511 por día y $5,110 en total, por un total de 10 días. Para un empleado que cuida a alguien con Coronavirus, o cuida a un niño porque la escuela del niño o el centro de cuidado infantil está cerrada, o el proveedor de cuidado infantil no está disponible debido al Coronavirus, los empleadores elegibles pueden reclamar un crédito por dos tercios de la tarifa de pago regular del empleado, hasta $200 por día y $2,000 en total, por hasta 10 días. Los empleadores elegibles tienen derecho a un crédito tributario adicional determinado en función de los costos para mantener la cobertura de seguro de salud para el empleado elegible durante el período de licencia.

Crédito de licencia de cuidado infantil

Además del crédito por baja por enfermedad, para un empleado que no puede trabajar debido a la necesidad de cuidar a un niño cuya escuela o centro de cuidado infantil está cerrado o cuyo proveedor de cuidado infantil no está disponible debido al Coronavirus, los empleadores elegibles pueden recibir un crédito de licencia reembolsable por cuidado de niños. Este crédito equivale a dos tercios del salario regular del empleado y está limitado a $200 por día o $10,000 en total. Se pueden contar hasta 10 semanas de licencia calificada para el crédito de licencia

de cuidado infantil. Los empleadores elegibles tienen derecho a un crédito tributario adicional determinado en función de los costos para mantener la cobertura de seguro de salud para el empleado elegible durante el período de licencia.

Pago inmediato por el costo de proporcionar licencia

Cuando los empleadores pagan a sus empleados, se les exige que retengan de los cheques de pago de sus empleados los impuestos federales sobre ingresos y la porción de los impuestos del Seguro Social y Medicare. Luego, los empleadores deben depositar al IRS estos impuestos federales, junto con su parte de los impuestos del Seguro Social y Medicare, y presentar declaraciones de impuestos de nómina trimestrales (serie Formulario 941 (en inglés)) con el IRS.

Bajo la guía que se dará a conocer la próxima semana, los empleadores elegibles que paguen un permiso por enfermedad o cuidado infantil calificado podrán retener una cantidad de los impuestos sobre la nómina igual al monto de permiso por enfermedad y cuidado infantil calificado que pagaron, en lugar de depositarlos al IRS. Los impuestos sobre la nómina disponibles para retención incluyen los impuestos federales sobre ingresos retenidos, la parte del empleado de los impuestos del Seguro Social y Medicare, y la parte del empleador de los impuestos del Seguro Social y Medicare que corresponde a todos los empleados. Si no hay suficientes impuestos sobre la nómina para cubrir el costo de la baja calificada por enfermedad y cuidado infantil, los empleadores podrán presentar una solicitud de un pago acelerado del IRS. El IRS espera procesar estas solicitudes en dos semanas o menos. Los detalles de este nuevo procedimiento acelerado se anunciarán la próxima semana.

Ejemplos

Si un empleador elegible pagó $5,000 en licencia por enfermedad y se le exige que deposite $8,000 en impuestos sobre la nómina, incluyendo los impuestos retenidos de todos sus empleados, el empleador podría usar hasta $5,000 de los $8,000 de impuestos que iba a depositar para realizar pagos calificados de licencia. La ley sólo requeriría al empleador que deposite los $3,000 restantes en su próxima fecha de depósito regular. Si un empleador elegible pagó $10,000 en licencia por enfermedad y se le exigió que depositara $8,000 en impuestos, el empleador podría usar la totalidad de los $8,000 de impuestos para realizar pagos calificados de licencia y presentar una solicitud de crédito acelerado por los $2,000 restantes. Los montos de créditos equivalentes de licencia por cuidado infantil y licencia por enfermedad están disponibles para personas que trabajan por cuenta propia en circunstancias similares. Estos créditos serán reclamados en su declaración de impuestos y reducirán los pagos de impuestos estimados.

Exención para pequeñas empresas

Las pequeñas empresas con menos de 50 empleados serán elegibles para una exención de los requisitos de licencia relacionados con el cierre de escuelas o la falta de disponibilidad de cuidado infantil donde los requisitos pondrían en peligro la capacidad de la empresa para continuar. La exención estará disponible sobre la base de criterios simples y claros que la hacen disponible en circunstancias que involucran un riesgo para la posibilidad del negocio de un empleador como una empresa en marcha. El departamento del trabajo proporcionará orientación de emergencia y elaboración de normas para articular claramente esta norma.

Período de no cumplimiento

El departamento del trabajo emitirá una política temporal de incumplimiento que provee un período de tiempo para que los empleadores cumplan con la ley. Según esta política, el departamento del trabajo no interpondrá una acción de cumplimiento contra ningún empleador por violaciones de la ley, siempre que el empleador haya actuado razonablemente y de buena fe para cumplir con la ley. En cambio, la mano de obra se centrará en la asistencia para el cumplimiento durante el período de 30 días.

Para más información

Para más información acerca de estos créditos y otras medidas de alivio, visite Alivio Tributario por el Coronavirus en IRS.gov. La información del proceso para recibir un anticipo del crédito se publicará la próxima semana.

More news for sharing:

IRS-2020-52: IRS: Employee Retention Credit available for many businesses financially impacted by COVID-19

IR-2020-62SP: IRS: crédito de retención de empleados disponible para muchas empresas afectadas financieramente por COVID-19

IR-2020-89: IRS: Three new credits are available to many businesses hit by COVID-19

IR-2020-89SP: IRS: Tres créditos nuevos disponibles para muchas empresas afectadas por COVID-19

IR-2020-144: Treasury, IRS issue guidance on reporting qualified sick and family leave wages paid

IR-2020-158: IRS is sending letters to those experiencing a delay with advance payment of employer credits

IR-2020-158SP: IRS envía cartas a quienes experimentan retraso con pagos anticipados de créditos del empleador

IR-2020-169: IRS provides guidance on recapturing excess employment tax credits

IR-2020-85: Economic Impact Payments continue to be sent, check IRS.gov for answers to common questions

IR-2020-83: Use IRS Non-Filers: Enter Payment Info Here tool to get Economic Impact Payment; many low-income, homeless qualify

IR-2020-195: Guidance issued to implement Presidential Memorandum deferring certain employee Social Security tax withholding

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Tax Withholding Estimator: Individuals can use this tool to determine the correct amount of tax to withhold from their paychecks. You can share this information with your employees.

The Tax Withholding Estimator is a tool on IRS.gov designed to help you determine how to have the right amount of tax withheld from your paychecks. When you use the Tax Withholding Estimator, it will help you determine if you need to adjust your withholding and submit a new Form W-4 to your employer.

For employees, withholding is the amount of federal income tax withheld from your paycheck. The amount of income tax your employer withholds from your regular pay depends on two things:

- The amount you earn.
- The information you give your employer on Form W–4.

For help with your withholding, you may use the Tax Withholding Estimator. You can use the Tax Withholding Estimator to estimate your 2020 income tax. The Tax Withholding Estimator compares that estimate to your current tax withholding and can help you decide if you need to change your withholding with your employer.

More details about the Tax Withholding Estimator and the new 2020 withholding tables can be found on the Frequently Asked Question pages:

- Tax Withholding Estimator FAQs
- FAQs on the 2020 Form W-4

The IRS encourages everyone to use the Tax Withholding Estimator to perform a "paycheck checkup." This will help you make sure you have the right amount of tax withheld from your paycheck.

There are several reasons to check your withholding:

- Checking your withholding can help protect against having too little tax withheld and facing an unexpected tax bill or penalty at tax time next year.
- At the same time, you may prefer to have less tax withheld up front, so you receive more in your paychecks and get a smaller refund at tax time.

If you changed your withholding for 2019, the IRS reminds you to be sure to recheck your withholding at the start of 2020. A mid-year withholding change in 2019 may have a different full-year impact in 2020. So, if you do not file a new Form W-4 for 2020, your withholding might be higher or lower than you intend.

Also, if you had a major life change, such as marriage, the birth of a child, adoption or bought a home.

If you have additional questions about your withholding, consult your employer or tax advisor

Form W-4, Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

You should generally increase your withholding if:

- you hold more than one job at a time or you and your spouse both have jobs (Step 2) or
- you have income from sources other than jobs or self-employment that is not subject to withholding (Step 4(a)).

If you do not make adjustments to your withholding for these situations, you will very likely owe additional tax when filing your tax return, and you may owe penalties. For income from sources other than jobs, you can pay estimated tax instead of having extra withholding.

You should generally decrease your withholding if:

- you are eligible for income tax credits such as the child tax credit or credit for other dependents (Step 3), and/or
- you are eligible for deductions other than the basic standard deduction, such as itemized deductions, the deduction for IRA contributions, or the deduction for student loan interest (Step 4(b)).