



CIRCULAR INFORMATIVA 2012-01

12 de enero de 2012

DIRECTOR DE FINANZAS Y OFICIAL DE NOMINA

Lcdo. Luis Roberto Rivera Cruz
Comisionado

ENMIENDA A CIRCULAR INFORMATIVA 2011- 39 - LÍMITE MÁXIMO DE SUELDO TRIBUTABLE ANUAL PARA EFECTOS DE SEGURO SOCIAL FEDERAL -2012

En la Circular Informativa 2011-39, se estableció el procedimiento para modificar el Límite Máximo de Sueldo Tributable Anual para Efectos de Seguro Social Federal para el año 2012.

El 23 de diciembre del 2011, la Administración de Seguro Social Federal emitió la Circular IR-2011-124 (Anejo). Esta establece la aprobación de la extensión temporera de la reducción del dos porcientos (2%) de la tasa de impuesto sobre descuentos de nómina hasta el **29 de febrero de 2012**.

Dicha tasa (4.2%), debe aplicarse tan pronto como sea posible no más tarde del **31 de enero de 2012**. De haberse retenido una cantidad en exceso durante el mes de enero de 2012, esta deberá ser ajustada lo antes posible pero no más tarde del **31 de marzo de 2012**.

A partir del **1 de marzo de 2012** el porcentaje retención será el seis punto dos por ciento (6.2%). El procedimiento a seguir para aplicar dicho porcentaje, permanecerá igual a lo establecido en la Circular Informativa 2011-39. Estos cambios están sujetos a las decisiones a ser tomadas en el

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Congreso de los Estados Unidos, de surgir algún cambio adicional se estará notificando a la brevedad posible.

De tener alguna duda, favor comunicarse al Área de Sistemas de Información al (787) 754-1600.

Anejo





Payroll Tax Cut Temporarily Extended into 2012

IR-2011-124, Dec. 23, 2011

WASHINGTON — Nearly 160 million workers will benefit from the extension of the reduced payroll tax rate that has been in effect for 2011. The Temporary Payroll Tax Cut Continuation Act of 2011 temporarily extends the two percentage point payroll tax cut for employees, continuing the reduction of their Social Security tax withholding rate from 6.2 percent to 4.2 percent of wages paid through Feb. 29, 2012. This reduced Social Security withholding will have no effect on employees' future Social Security benefits.

Employers should implement the new payroll tax rate as soon as possible in 2012 but not later than Jan. 31, 2012. For any Social Security tax over-withheld during January, employers should make an offsetting adjustment in workers' pay as soon as possible but not later than March 31, 2012.

Employers and payroll companies will handle the withholding changes, so workers should not need to take any additional action.

Under the terms negotiated by Congress, the law also includes a new "recapture" provision, which applies only to those employees who receive more than \$18,350 in wages during the two-month period (the Social Security wage base for 2012 is \$110,100, and \$18,350 represents two months of the full-year amount). This provision imposes an additional income tax on these higher-income employees in an amount equal to 2 percent of the amount of wages they receive during the two-month period in excess of \$18,350 (and not greater than \$110,100).

This additional recapture tax is an add-on to income tax liability that the employee would otherwise pay for 2012 and is not subject to reduction by credits or deductions. The recapture tax would be payable in 2013 when the employee files his or her income tax return for the 2012 tax year. With the possibility of a full-year extension of the payroll tax cut being discussed for 2012, the IRS will closely monitor the situation in case future legislation changes the recapture provision.

The IRS will issue additional guidance as needed to implement the provisions of this new two-month extension, including revised employment tax forms and instructions and information for employees who may be subject to the new "recapture" provision. For most employers, the quarterly employment tax return for the quarter ending March 31, 2012, is due April 30, 2012.

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