

Modified SSI Cafeteria Plan Worksheet
September – December 2020 Payroll Tax Deferral

Eligible Individual

SSN

Employee Name (if different)

Employer Name

Pay Period Ending Date _____

Date Wages Paid _____

1. _____ X 0.0145 = _____
 Gross wages (from pay slip) Medicare tax rate* Expected Medicare tax

*Social Security tax should show a zero amount during the payroll tax deferral period. If Social Security tax is being deducted, DO NOT use this worksheet. Instead use the worksheet found in SI 00820.102G.

2. _____
 Actual Medicare tax (from pay slip)

Is the actual tax amount in line 2 the same as (or within a few cents of) the expected tax amount in line 1?

- If yes, and no other indications of a cafeteria plan exist per SI 00820.102B.5, post the gross wages as indicated on the pay slip.
- If no, and the actual tax in line 2 is LESS than the expected tax in line 1, compute the countable wages as follows:

3. _____ X 68.9655 = _____
 Medicare Tax (from pay slip) Multiplier Countable wages**

**Due to rounding, this calculation may be off by a few cents. Always post the most accurate figure you have available. Example: If the pay slip shows "FICA Wages" or equivalent, use that figure. If you can more accurately determine the individual cafeteria plan deductions and subtract those from the gross wage, use that figure.

Note: If you are aware of any reason other than a cafeteria plan involvement that may cause the FICA wages to differ from gross wages on the pay slip (e.g. non-covered earnings), develop and document the reason and determine countable wages accordingly.