

## NOTAS DE ALBERTO LUNA SOBRE EL PPP

Seria conveniente para los negocios, o aquellos que dispongan de dinero que proceder a cumplir con la obligacion?

Yo pienso que todo depende del Flujo de Caja que se tengan o planes de inversiones inmediatas. Los pequeños empresarios podrian aprovechar este recurso siempre y cuando se aplique con objetividad, procurando obtner siempre ganancia en la inversion. No puede emplearse para gastos corrientes del negocio. Seria mi criterio.

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#### **1. Employers who have received a PPP loan may defer deposit and payment of the employer's share of Social Security tax**

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The Paycheck Protection Program Flexibility Act, enacted on June 5, 2020, amends section 2302 of the CARES Act. It strikes the rule that would have prevented an employer from deferring the deposit and payment of the employer's share of Social Security tax after the employer receives a decision that its PPP loan was forgiven by the lender.

Therefore, an employer that receives a PPP loan is entitled to defer the payment and deposit of the employer's share of Social Security tax, even if the loan is forgiven.

Prior to the enactment of the PPP Flexibility Act, an employer that received a PPP loan was not permitted to defer deposit and payment of the employer's share of Social Security tax after the receipt of the lender's decision forgiving all or a portion of the employer's PPP loan.

Find more information on the [Deferral of employment tax deposits and payments through December 31, 2020 webpage](#) on IRS.gov.