## RESOLUTION 20-14 RESOLUTION OPTING OUT OF THE PRESIDENTIAL DIRECTIVE TO DEFER THE PAYMENT OF EMPLOYEE SOCIAL SECURITY TAX

A resolution by EMMET County to opt out of the Presidential Directive to defer the payment of employee social security tax.

WHEREAS, a Presidential Directive to defer the payment of the social security tax has been signed on August 8, 2020 proving for the deferral of the employee's portion of social security taxes for certain employees for the period beginning September 1, 2020 through December 31, 2020.

WHEREAS, Emmet County feels that the opt-out is necessary because Emmet County Employees would have to pay the taxes later and Emmet County could be held liable for repaying for anyone who leaves county employment in the meantime.

**NOW, THEREFORE BE IT RESOLVED**, EMMET County is opting out of the presidential directive to defer the payment of employee social security tax.

HEREBY RESOLVED but the Board of Supervisors for EMMET County on this 15<sup>th</sup> day of September 2020.

9-22-20

Chair, Board of Supervisors

Attested:

anditor M. Sathoff