

Publications

# IRS Clarifies Process for FICA Refunds

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**SERVICES**

The IRS recently issued Revenue Procedure 2017-28 regarding the process employers must take in order to claim FICA (and Railroad Retirement Tax Act (RRTA)) refunds. This Guidance is intended as a compilation of existing rules, gathered together in one place to facilitate compliance. The Guidance largely tracks Notice 2015-15, where the proposed revenue procedure was first introduced, and is effective for employee consents requested on or after June 5, 2017 (or earlier, as elected). Perhaps most interesting is the electronic signature and delivery methods adopted for this purpose, which may in the future extend beyond the FICA regulations. Please see the attached memo for further information.