



MARION COUNTY BOARD OF COMMISSIONERS

Management Update Minutes

Monday, August 31, 2020, 9:00 a.m.

Courthouse Square, 555 Court St. NE, Salem
5th Floor, Suite 5231, Commissioners Boardroom

ATTENDANCE:

Commissioners Colm Willis, Sam Brentano and Kevin Cameron, Jan Fritz, Jane Vetto, Jeff White, Tamra Goettsch, Barb Young, Lisa Trauernicht, Chad Ball, and Kristy Witherell as recorder.

Jan Fritz called the meeting to order at 9:00 a.m.

INFORMATIONAL:

Review Proposed Employee Social Security Payroll Tax Deferral

- Jeff White

Summary of presentation:

- On August 8, 2020, President Trump signed a series of memos to have employers defer the employee share of social security taxes for those who make less than \$4,000 every two weeks;
- The effective date is September 1, 2020;
- The taxes will be deferred, not waived;
- Beginning January 1, 2021, there will be a repayment requirement:
 - The president is hoping to have the U.S. Department of Treasury waive the repayment plan.
- The memo does not provide guidance, it does direct the U.S. Department of Treasury to issue guidance on how to implement the president's memo;
- Most employers have been debating whether or not the memo is legally enforceable:
 - If it is an opt-in or opt-out;
 - If employees have the choice to opt-in; and
 - What the terms of the repayment are.
- The county's Information Technology (IT) staff is not able to reprogram Oracle in order to have the program not pull social security taxes from paychecks;
- IT has talked to Oracle and they have indicated that they are working on a patch to make it possible;
- Late Friday, the U.S. Department of Treasury and the IRS did come out with some guidance:
 - Suggests that employees would pay back the deferral from January through April 2021.
- The tax deferral is optional for employers;

- Michelle Shelton spoke with MCEA union leadership and they stated that their employees are not interested in the deferment; and
- It is staff's recommendation not to implement the tax deferment at this time.

Board discussion:

- If the repayment is forgiven, then the commissioners would like to figure out how the county could do the tax deferment plan and have it be retroactive for employees;
- There will not be a decision on waiving the repayment until after the election;
- There was a deferral option to employers, but the county decided to forego it due to not knowing the repayment terms; and
- The county is not aware of any entity that is participating in the tax deferment plan.

COVID-19 Update:

Summary of presentation:

Tamra Goettsch:

- Requesting an extension of Ms. Goettsch's and Ms. Potter's authority to waive late fees for dog licensing due to COVID-19;
- There are delays in veterinarian appointments, which delays rabies vaccinations;
- The dog shelter cannot renew dog licenses without an active rabies certificate;
- Asking for the extension to go through October 31, 2020; and
- It is currently on the consent calendar for Board Session this Wednesday.

Board discussion:

- Dog licensing is down in Marion County;
- There is an increase for walk-ins for licensing at the Community Services Department;
- The commissioners would like the Dog Shelter put out a press release regarding the extension of waiving late fees; and
- There are fewer dogs in the shelter:
 - There is an increase of fostering dogs.

Meeting adjourned at 9:32 a.m.

COMPLETED BY: **Kristy Witherell**

Reviewed by: *Joanna Ritchie*