

## IRM PROCEDURAL UPDATE

**DATE: 07/05/2024**

**NUMBER: ts-21-0724-0826**

**SUBJECT: Discontinuance of Publication 51 and 80**

**AFFECTED IRM(s)/SUBSECTION(s): 21.7.2**

**CHANGE(s):**

**IRM 21.7.2.3.1 Deleted (1), deleted (4), and revised existing (2) to address discontinuance of Publication 51 and Publication 80. Remaining paragraphs renumbered as appropriate.**

(1) See the following publications for classes of employment and types of payments subject to social security and Medicare taxes:

- Publication 15, *(Circular E), Employer's Tax Guide*
- Publication 15-A, *Employer's Supplemental Tax Guide*
- Publication 15-B, *Employer's Tax Guide to Fringe Benefits*
- Publication 15-T, *Federal Income Tax Withholding Methods*

**Note:** Prior to tax year 2024, the IRS also issued (annually) Publication 51, *(Circular A), Agricultural Employer's Tax Guide*, and Publication 80, *(Circular SS), Federal Tax Guide for Employers in the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands*. Information on topics previously discussed in those publications are now found in Publication 15.

(2) See Publication 926, *Household Employer's Tax Guide*, for information on household employment taxes.

**IRM 21.7.2.3.4(6) Deleted second bullet due to discontinuance of Publication 51.**

(6) For more information on deposits and penalties, see:

- Publication 15 *(Circular E), Employer's Tax Guide*
- IRM 20.1.4, *Failure to Deposit Penalty*