

PRESS RELEASE

For Immediate Release

Polaris Payroll

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Polaris Payroll Completes and Releases Federal Tax Act 2010 Payroll Requirements

Polaris Completes Development of New Tax Rule Features Relating to OASDI (Social Security) in Record Time

(Apex, NC – December 28, 2010) – Polaris Payroll™, a provider of SaaS On-Demand Payroll Processing and Human Resource solutions to Payroll Service Bureaus (PSB) of all sizes, continues to leverage its Software as a Service (“SaaS”) On-Demand technology platform by announcing the completion of the Federal Tax Act of 2010 requirements relating to employee withholding provisions for OASDI (Social Security Tax) in time for all new January 2011 payroll starts.

On December 17, 2010, after passage by the House and Senate, President Obama signed into law the “Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010” (“Tax Act”). The Tax Act extends the Bush tax cuts for two more years, allows a 2% cut in payroll tax and self-employment tax for 2011, provides for a two-year patch on the Alternative Minimum Tax problem, extends the child tax credit and higher education tax credits, allows immediate write-off of new equipment and machinery purchases, extends a number of tax benefits scheduled to expire, provides for a temporary extension of unemployment insurance benefits, and provides relief in the estate and gift tax area.

Even though the government allowed more time to complete the changes, it was an important accomplishment to turn around the new Tax Act accommodations so that Polaris’ licensees did not have to go back and retroactively adjust each employee’s tax deductions.

About Polaris Payroll™:

Empay Systems, LLC (Polaris Payroll) is a software development company that has designed and developed Software as a Service (SaaS) enterprise level solutions that are deployed in a Cloud Environment. Polaris Payroll™ provides SaaS On-Demand Payroll Processing and Human Resource solutions that allow Payroll Service Bureaus (PSB) of all sizes to access new markets, increase market share, and add high-margin revenue while providing their customers with the most agile and innovative features that will drive customer retention to record levels. The company was founded in 2004 and is headquartered in Durham, North Carolina. For more information, visit <http://www.polarispayroll.com>.

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