



Paycheck Protection Program Payroll Costs

Include:

- a. Salary, wage, commission or similar compensation
- b. Payment of cash tip or equivalent
- c. Payment for vacation, parental, family, medical or sick leave
- d. Allowance for dismissal or separation
- e. Payment required for the provisions of group health care benefits, including insurance premiums
- f. Payment of any retirement benefit
- g. Payment of state or local tax assessed on the compensation of employees
- h. Sum of payments of any compensation to or income of a sole proprietor or independent contractor that is a wage, commission, income, net earnings from self-employment, or similar compensation and that is in an amount that is not more than \$100,000 in 1 year, as prorated

Exclude:

- a. The compensation of an individual employee in excess of annual salary of \$100,000 as prorated
- b. Taxes imposed or withheld under chapters 21, 22 or 24 of the Internal Revenue Code of 1986
- c. Any compensation of an employee who principal place of residence is outside of the United States
- d. Qualified sick leave wages for which a credit is allowed under section 7001 of the Families First Coronavirus Response Act (Public Law 115-127)
- e. Qualified family leave wages for which a credit is allowed under section 7003 of the Families First Coronavirus Response Act (Public Law 116-127)