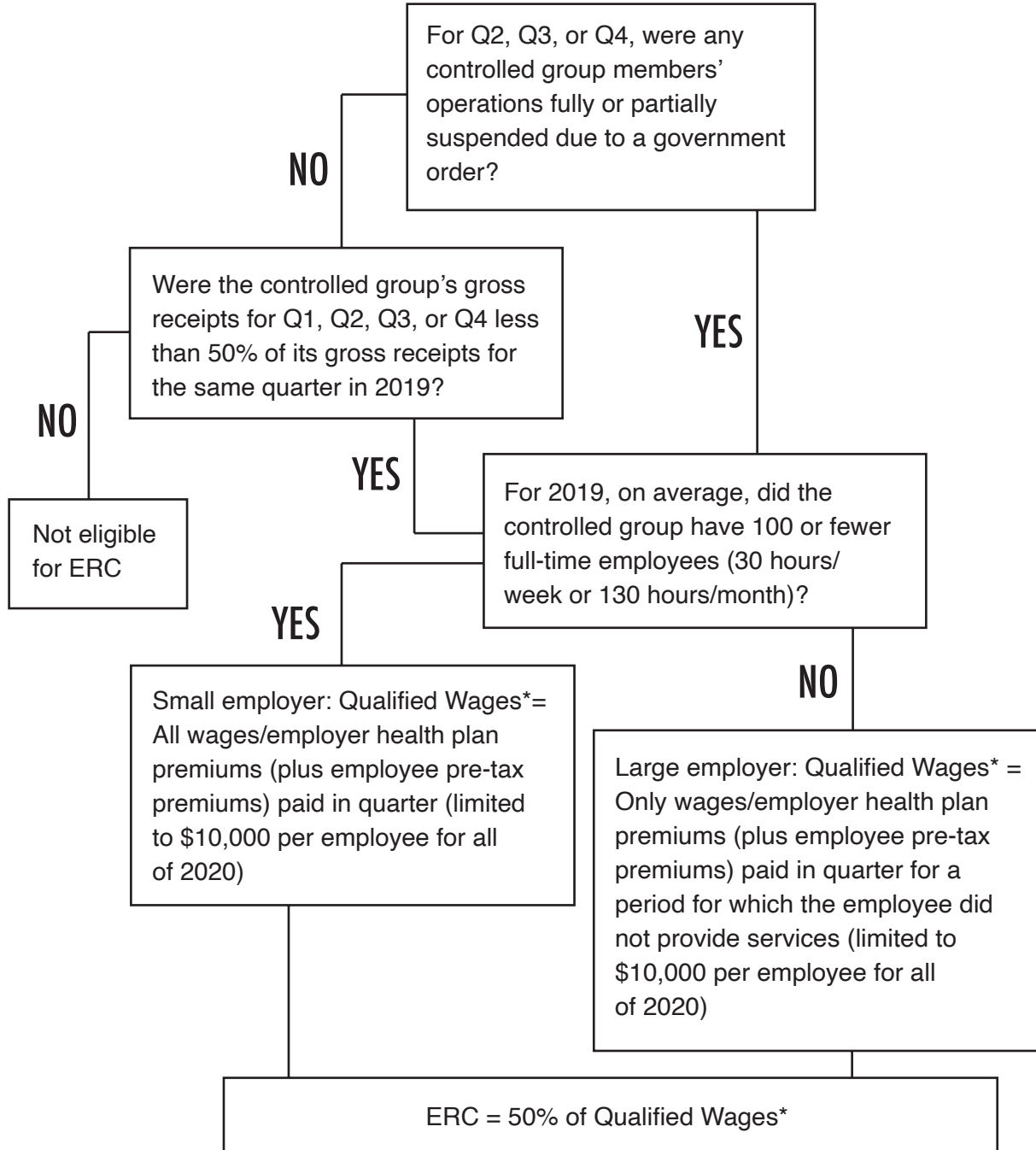


2020 ERC DECISION TREE

The Employee Retention Credit (ERC) offers relief to certain employers affected by COVID-19 in 2020, in the form of a fully refundable federal payroll tax credit. Use the decision tree below to assess your eligibility and how much credit you may be eligible for. (Note that these credits are now available to employers that received Paycheck Protection Program (PPP) loans, subject to certain restrictions.)



**The same wages cannot be used as both ERC Qualified Wages and to obtain PPP loan forgiveness.*

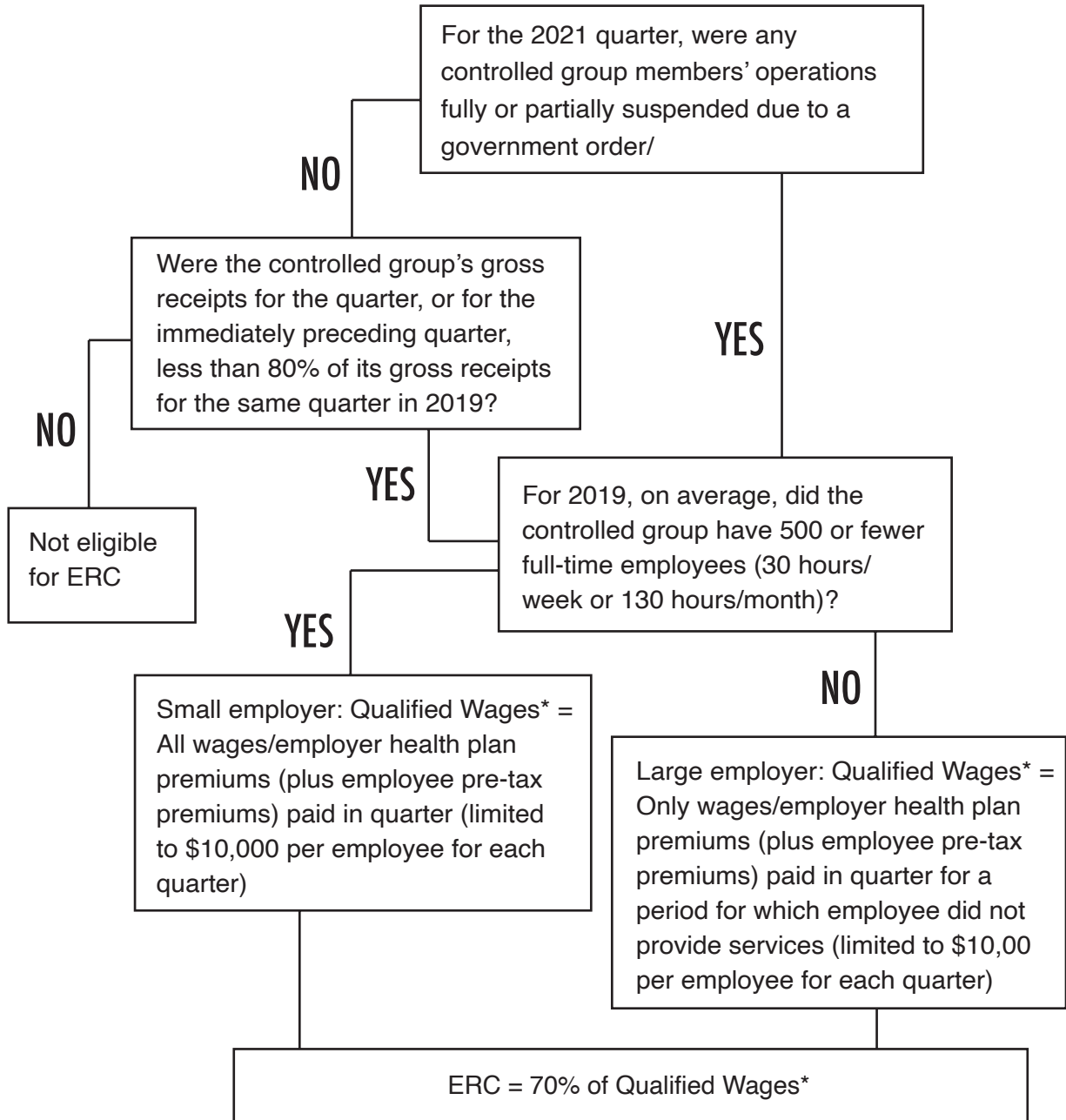
Contact

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2021 ERC DECISION TREE

The Employee Retention Credit (ERC) offered relief to certain employers affected by COVID-19 in 2020, in the form of a fully refundable federal payroll tax credit. It was later extended to the first three quarters of 2021, with certain changes - most notably the fact that Paycheck Protection Program (PPP) loan recipients can now claim these credits, subjects to certain restrictions. Use the decision tree below to assess your eligibility and how much credit you may be eligible for.



* The same wages cannot be used as both ERC Qualified Wages and to obtain PPP loan forgiveness

** Note that for Q3 and Q4 only, additional ERC eligibility opportunities have been added for “recovery startup businesses” and “severely financially distressed employers”

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