

FFCRA Update

August 28, 2020

99. My child's school is giving me a choice between having my child attend in person or participate in a remote learning program for the fall. I signed up for the remote learning alternative because, for example, I worry that my child might contract COVID-19 and bring it home to the family. Since my child will be at home, may I take paid leave under the FFCRA in these circumstances? (added 08/27/2020)

No, you are not eligible to take paid leave under the FFCRA because your child's school is not "closed" due to COVID-19 related reasons; it is open for your child to attend. FFCRA leave is not available to take care of a child whose school is open for in-person attendance. If your child is home not because his or her school is closed, but because you have chosen for the child to remain home, you are not entitled to FFCRA paid leave. However, if, because of COVID-19, your child is under a quarantine order or has been advised by a health care provider to self-isolate or self-quarantine, you may be eligible to take paid leave to care for him or her. See [FAQ 63](#).

Also, as explained more fully in [FAQ 98](#), if your child's school is operating on an alternate day (or other hybrid-attendance) basis, you may be eligible to take paid leave under the FFCRA on each of your child's remote-learning days because the school is effectively "closed" to your child on those days.



PPP Loan Forgiveness

New Interim Final Rule

Issued 8/24/2020

SBA has finally clarified the definition of an owner-employee

Are any individuals with an ownership stake in a PPP borrower exempt from application of the PPP owner-employee compensation rule when determining the amount of their compensation that is eligible for loan forgiveness?

Yes, owner-employees with less than a 5 percent ownership stake in a C- or S-Corporation are not subject to the owner-employee compensation rule. The Administrator, in consultation with the Secretary, has now determined that an owner-employee in a C- or S-Corporation who has less than a 5 percent ownership stake will not be subject to the owner-employee compensation rule. This exemption is intended to cover owner-employees who have no meaningful ability to influence decisions over how loan proceeds are allocated.

<https://home.treasury.gov/system/files/136/PPP--IFR--Treatment-Owners-Forgiveness-Certain-Nonpayroll-Costs.pdf>



Eligibility of Certain Nonpayroll Costs for Loan Forgiveness

Are amounts attributable to the business operation of a tenant or sub-tenant of the PPP borrower or, in the context of home-based businesses, household expenses, eligible for forgiveness?

No, the amount of loan forgiveness requested for nonpayroll costs may not include any amount attributable to the business operation of a tenant or sub-tenant of the PPP borrower or, for home-based businesses, household expenses.

***Home business:** A borrower works out of his or her home. When determining the amount of nonpayroll costs that are eligible for loan forgiveness, the borrower may include only the share of covered expenses that were deductible on the borrower's 2019 tax filings

<https://home.treasury.gov/system/files/136/PPP--IFR--Treatment-Owners-Forgiveness-Certain-Nonpayroll-Costs.pdf>



Eligibility of Certain Nonpayroll Costs for Loan Forgiveness

Are rent payments to a related party eligible for loan forgiveness?

Yes, as long as (1) the amount of loan forgiveness requested for rent or lease payments to a related party is no more than the amount of mortgage interest owed on the property during the Covered Period that is attributable to the space being rented by the business, and (2) the lease and the mortgage were entered into prior to February 15, 2020.

Any ownership in common between the business and the property owner is a related party for these purposes. The borrower must provide its lender with mortgage interest documentation to substantiate these payments. While rent or lease payments to a related party may be eligible for forgiveness, mortgage interest payments to a related party are not eligible for forgiveness. PPP loans are intended to help businesses cover certain nonpayroll obligations that are owed to third parties, not payments to a business's owner that occur because of how the business is structured.



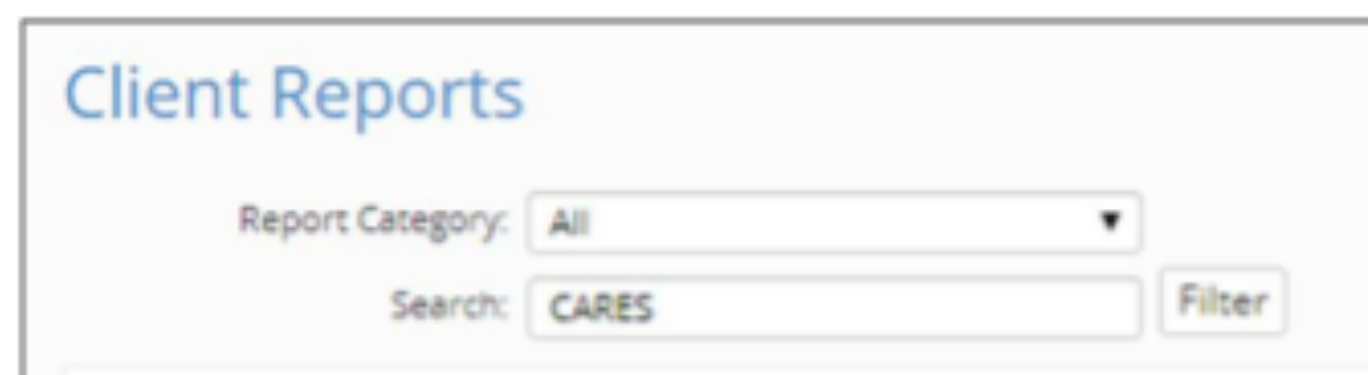
PPP Forgiveness Report



PPP Forgiveness Report

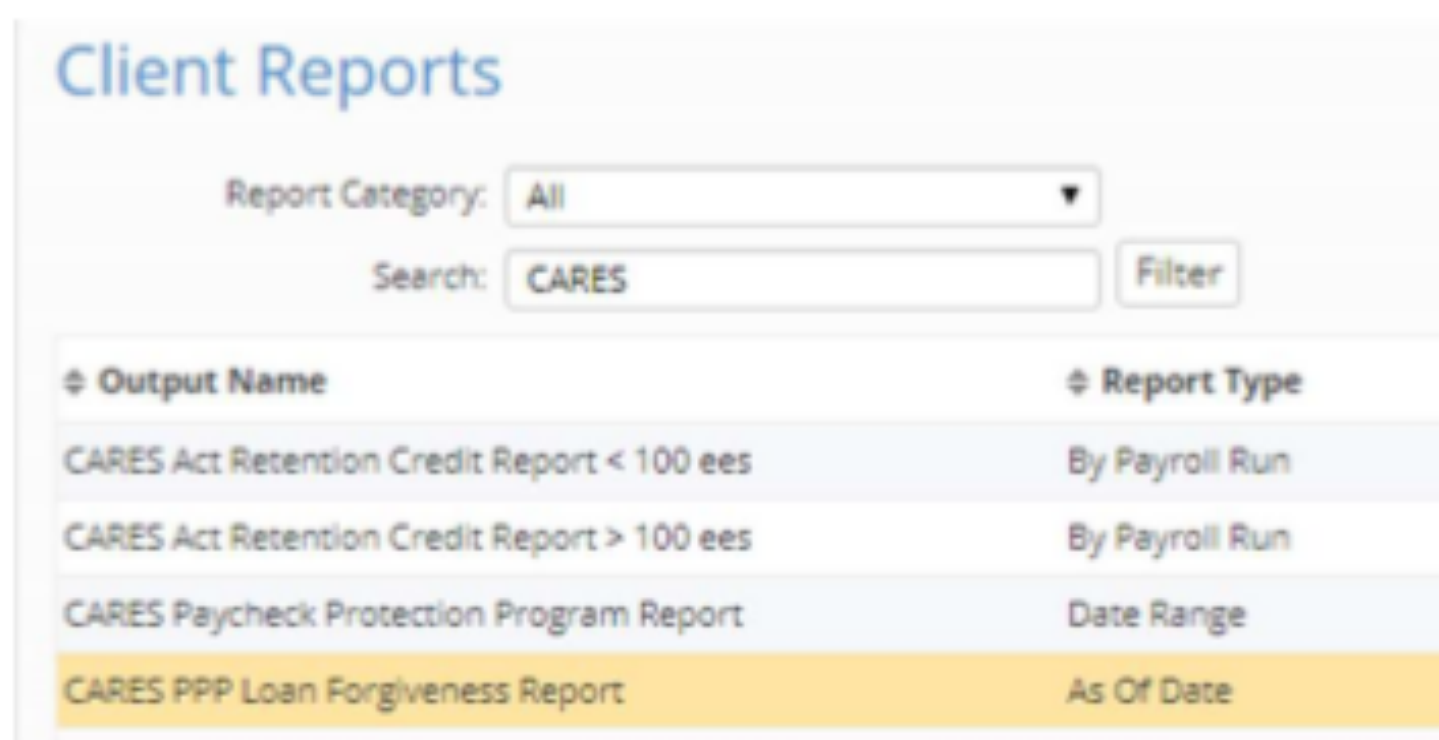
Client Reports

Navigate to Reporting > Client Reports. In the **Search** box, key in “CARES” and click on **Filter**.



A screenshot of the 'Client Reports' search interface. It features a title 'Client Reports' in blue. Below the title, there is a 'Report Category' dropdown menu set to 'All'. To the right of the dropdown is a 'Search' input field containing the text 'CARES'. To the right of the search field is a 'Filter' button.

Select the “CARES PPP Loan Forgiveness Report.”



A screenshot of the 'Client Reports' results table. The table has two columns: 'Output Name' and 'Report Type'. The first three rows are filtered results for 'CARES'. The fourth row, 'CARES PPP Loan Forgiveness Report', is highlighted in yellow.

Output Name	Report Type
CARES Act Retention Credit Report < 100 ees	By Payroll Run
CARES Act Retention Credit Report > 100 ees	By Payroll Run
CARES Paycheck Protection Program Report	Date Range
CARES PPP Loan Forgiveness Report	As Of Date



PPP Forgiveness Report

Let the report run with the default filtering, Grouping and options with the exceptions of the following:

- Select legal company if you have more than 1
- Change the covered period if you are choosing 24 weeks
- Change the format to excel. The default is now pdf to meet the expectations of some lenders.
- Keep in mind the pdf format only generates the Schedule A worksheet, Table 1 and Table 2

The screenshot shows the 'Generate Report' interface with the following sections and settings:

- Filtering:**
 - Legal Company: [Dropdown menu]
 - Include Term'd Companies: ☐
- Grouping:**
 - Include Pay Group Breakdown: ☐
 - Organization Level 1: [Dropdown menu]
 - Organization Level 2: [Dropdown menu]
- Options:**
 - Covered Period Duration: 8 weeks
 - Weekly FTE Hours Threshold: [Input field]
 - Seasonal Period Begin Date: [Calendar icon]
 - Wkly/Biweekly Coverage Option: Alternative Payroll Covered Period - start with the pay s
 - Mth/Semi-Mthly Coverage Opt...: Covered Period
 - Incurred Or Paid Option: Include all payrolls paid or incurred during the Coverec
 - Incurred Pay Period Option: Include ONLY Days incurred within the Loan Period for
 - Format: PDF

PPP Forgiveness Report

Once your selections are made:

1. Click on Generate Report.
2. Once generated, click “Go to My Reports Queue.”
3. Click on the report generated.
4. Click “View Report”

My Reports Queue							ISolved University
Client ID	Report Name	Status	Report Requested	Generate Begin	Generate End	Purge Date	View Report
PPP1234	CARES PPP Loan Forgiveness Report	GENERATED	5/28/2020 9:12:38 PM	5/28/2020 9:12:52 PM	5/28/2020 9:13:14 PM	5/31/2020 9:13:14 PM	View Report

PPP Forgiveness Report

Owner-employees that do not have 2019 earnings history in iSolved to perform the comparison of 2019 compensation to the owner maximums, will have the loan period wages reported up to the appropriate maximum limit on Line 9 of the Schedule A based on the 8- or 24-week loan period

8-week maximum - \$15,385

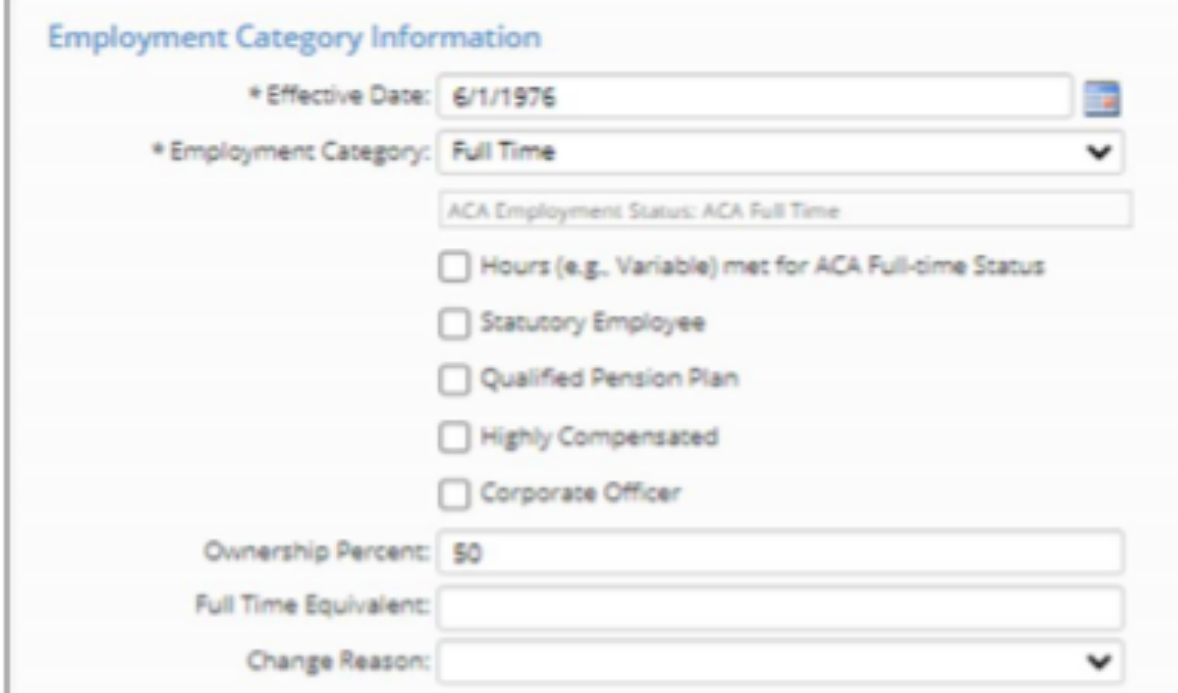
24-week maximum - \$20,833

C-corp owner-employees > compensation + employer contribution to healthcare and retirement

S-corp owner-employees > compensation + employer contribution to retirement

In order to indicate ownership for an employee(s), navigate to Employee Management > Employee Maintenance > Employment.

1. Select the employee owner.
2. Click on the **Edit** icon.
3. In the **Ownership Percent** field, enter the employee's percent of ownership.
4. Click on the **Save** icon.
5. Repeat process for all owners until combined percent equals 100%.



The screenshot shows the 'Employment Category Information' form. It includes the following fields and options:

- * Effective Date: 6/1/1976
- * Employment Category: Full Time (dropdown menu)
- ACA Employment Status: ACA Full Time
- ☐ Hours (e.g., Variable) met for ACA Full-time Status
- ☐ Statutory Employee
- ☐ Qualified Pension Plan
- ☐ Highly Compensated
- ☐ Corporate Officer
- Ownership Percent: 50
- Full Time Equivalent: (empty field)
- Change Reason: (dropdown menu)



PPP Forgiveness Report

FTE Reduction Exceptions

The Small Business Administration has determined that specific exceptions for FTE reduction are:

- Employee terminated for cause during loan period
- Employee declined to be rehired during loan period
- Employee requested reduced hours during loan period

In order to track those employees that qualify, you can create a Miscellaneous Field to indicate that one of the exceptions apply.

Navigate to Client Management > Tables > Misc. Field Categories.

1. Click on the **Add New** icon.
2. The **Category Title** is discretionary.
3. *Do not* check "Data Set Field."
4. Click on **Save**.

Once the Category is created, navigate to Client Management > Tables > Misc. Employee Fields.

1. Click on the **Add New** icon.
2. For **Field Code**, enter "CAREFTEX."
3. For **Field Title**, enter "CARES FTE Reduction Exception."
4. For **Category**, use one created under Misc. Field Categories.
5. Enter "1" for **Display Order**.
6. Select "True/False" for **Data Type**.
7. Allow access to Employee, Manager or Supervisor (if applicable).
8. Click on the **Save** icon.

Misc Employee Fields

+ Add New Edit Delete Refresh Save Cancel

Miscellaneous Employee Fields

Field Code: CAREFTEX

* Field Title: CARES FTE Reduction Exception

* Category: CARES fields

* Display Order: 1

* Data Type: True / False

☐ Allow Employee Access

☐ Allow Manager Access

☐ Allow Supervisor Access

☐ Is Inactive

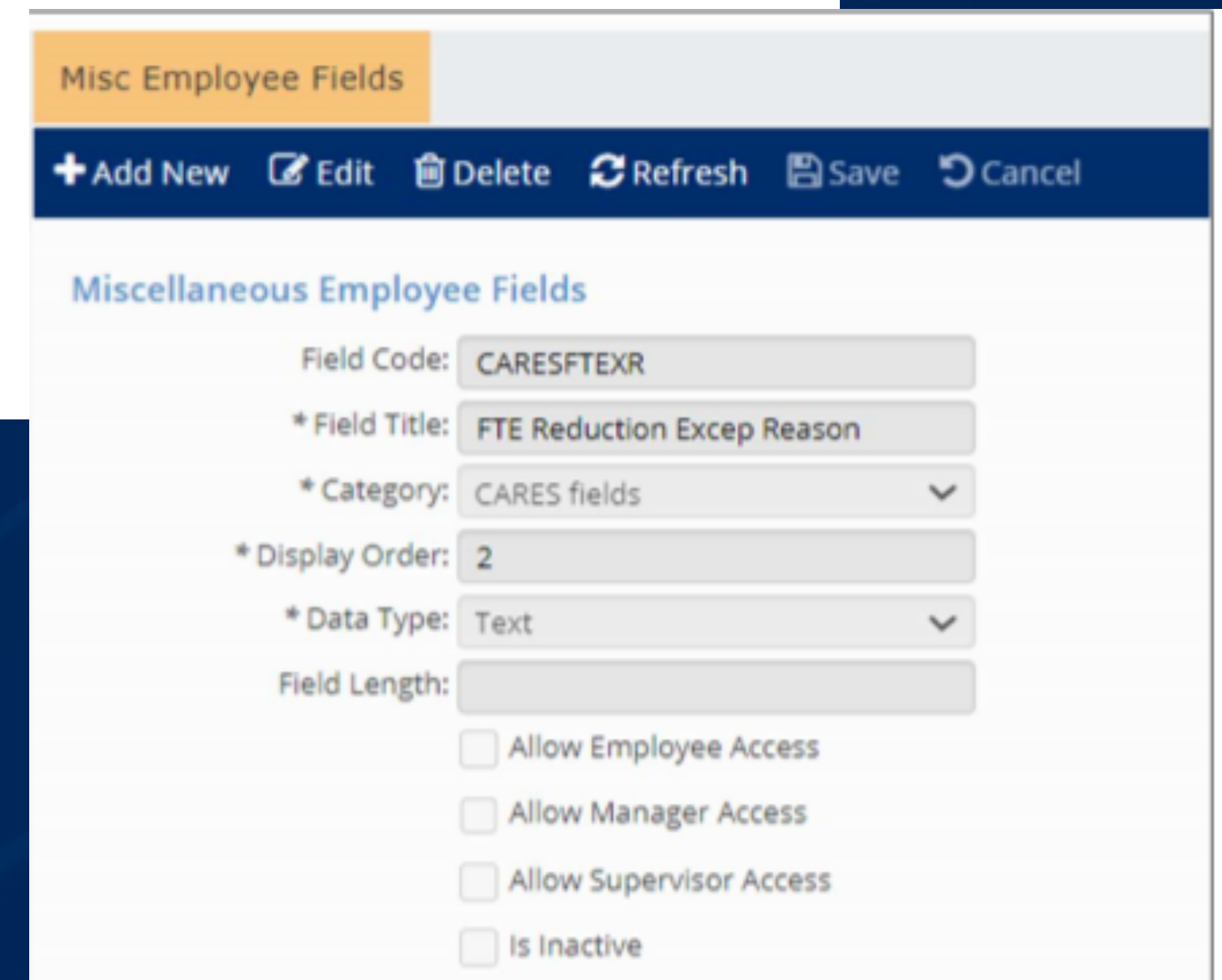
6. The Six FTE Reduction Exceptions

- For any employees during the ... Covered Period
 1. The Borrower made a good-faith, written offer to rehire an employee, which was rejected by the employee
 2. Were fired for cause
 3. Voluntarily resigned
 4. Voluntarily requested and received a reduction of their hours
 5. Borrower made a good faith, written offer to restore any reduction in hours at the same salary or wages, but the employee rejected
 6. Borrower was unable to hire similarly qualified employees for unfilled positions by December 31, 2020
- Any FTE reductions in these cases do not reduce the Borrower's loan forgiveness.

PPP Forgiveness Report

Additionally, add a field for the exception description. Navigate to Client Management > Tables > Misc. Employee Fields.

1. Click on the **Add New** icon.
2. For **Field Code**, enter "CARESFTEXR."
3. For **Field Title**, enter "FTE Reduction Excep Reason."
4. For **Category**, use one created under Misc. Field Categories.
5. Enter "2" for **Display Order**.
6. Select "Text" for **Data Type**.
7. The **Field Length** setting is optional.
8. Allow Employee, Manager or Supervisor (if applicable).
9. Click on the **Save** icon.



Misc Employee Fields

+ Add New Edit Delete Refresh Save Cancel

Miscellaneous Employee Fields

Field Code: CARESFTEXR

* Field Title: FTE Reduction Excep Reason

* Category: CARES fields

* Display Order: 2

* Data Type: Text

Field Length:

☐ Allow Employee Access

☐ Allow Manager Access

☐ Allow Supervisor Access

☐ Is Inactive



PPP Forgiveness Report

An additional Miscellaneous Field at the client level can be added to allow users to override the FTE Exception Average FTE if they choose.

- This can be used if the user wishes to override the value that is being populated on Table 1 from the FTE Average chosen comparison period
- If no value is entered, the FTE Average from the chosen comparison period will be populated in Table 1
- Will be one decimal numeric field
- If override of greater than 1 is entered, 1 will be populated
- **Note:** The value shown in the Loan Period Details Tab for the FTE Average on FTE Exceptions will show the value from the chosen comparison period, not the override value – that will only be shown in Table 1

1. Click on the **Add New** icon.
2. For **Field Code**, enter "CARESFTEXO."
3. For **Field Title**, enter "CARES FTE Override."
4. For **Category**, use one created under Misc. Field Categories.
5. Enter "3" for **Display Order**.
6. Select "Numeric" for **Data Type**.
7. The **Decimal Places** = "1"; If override is greater than one, "1" will be populated
8. Allow Employee, Manager or Supervisor (if applicable).
9. Click on the **Save** icon.

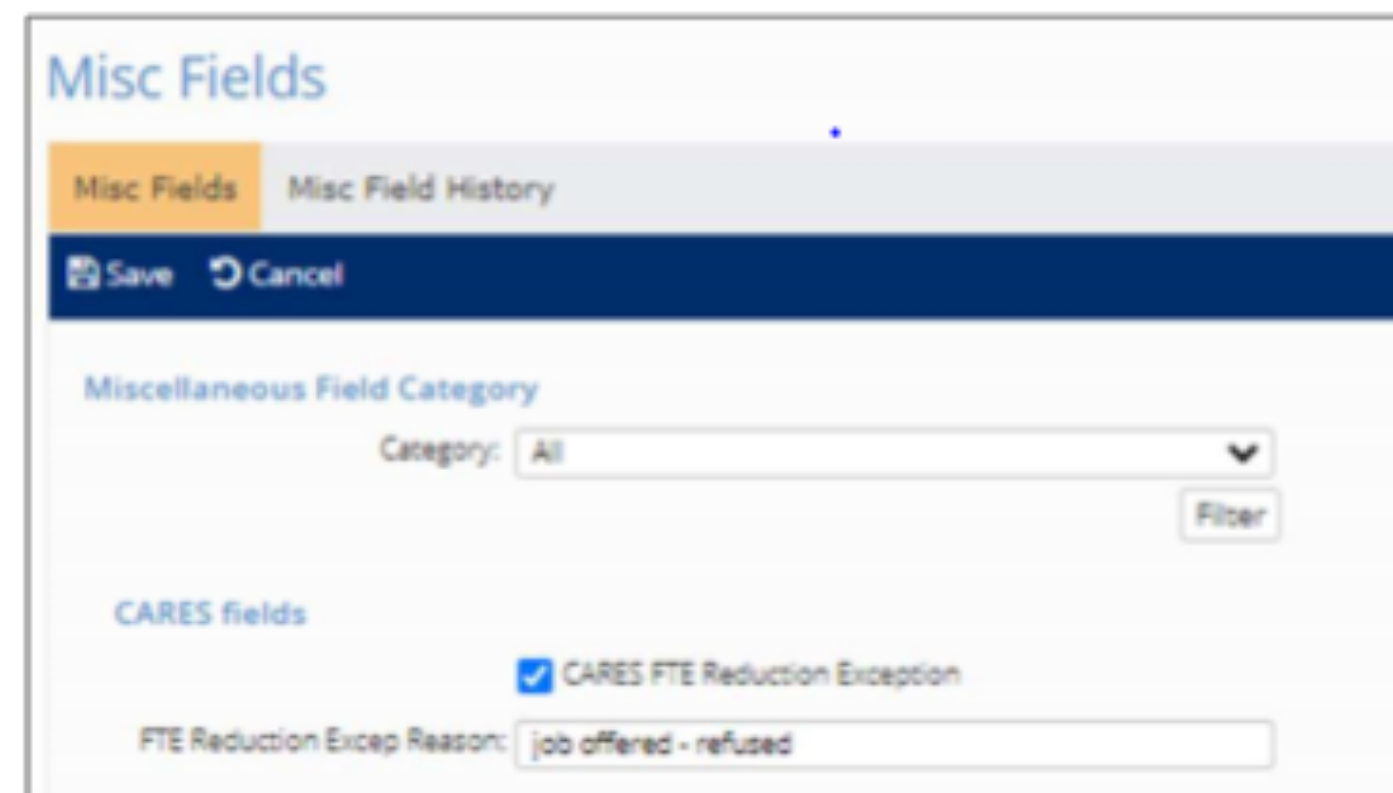
The screenshot shows a web interface for 'Misc Employee Fields'. At the top, there's a tab labeled 'Misc Employee Fields'. Below it is a toolbar with icons for '+ Add New', 'Edit', 'Delete', 'Refresh', 'Save', and 'Cancel'. The main section is titled 'Miscellaneous Employee Fields'. It contains several input fields: 'Field Code' with the value 'CARESFTEXO', '* Field Title' with 'CARES FTE Override', '* Category' with a dropdown menu showing 'CARES PPP', '* Display Order' with '3', '* Data Type' with a dropdown menu showing 'Numeric', and 'Decimal Places' with '1'. At the bottom, there are four checkboxes: 'Allow Employee Access', 'Allow Manager Access', 'Allow Supervisor Access', and 'Is Inactive', all of which are currently unchecked.

- The client miscellaneous fields need to be set up as follows:
 - CARESFTELN - Loan Period FTE override
 - CARESFTE19 - 2019 Comparison Period FTE override
 - CARESFTE20 - 2020 Comparison Period FTE override
 - CARESFTESN - Seasonal Comparison Period FTE override
- Once the miscellaneous fields are set up at the client level, overrides can be entered for affected employees

PPP Forgiveness Report

When the employee is identified that qualifies for the FTE Reduction Exception, navigate to Employee Management > Employee Maintenance > Misc. Fields.

1. Click on “CARES FTE Reduction Exception” to mark as *true*.
2. In the **FTE Reduction Excep Reason** field, enter text for reason for exception.
3. Click on the **Save** icon.



The screenshot shows a web-based form titled "Misc Fields". At the top, there are two tabs: "Misc Fields" (active) and "Misc Field History". Below the tabs is a dark blue bar with "Save" and "Cancel" buttons. The form contains a section for "Miscellaneous Field Category" with a dropdown menu set to "All" and a "Filter" button. Below this is a section titled "CARES fields" which includes a checkbox labeled "CARES FTE Reduction Exception" that is checked. At the bottom, there is a text input field labeled "FTE Reduction Excep Reason:" containing the text "job offered - refused".

PPP Forgiveness Report

When the employee is identified that qualifies for the FTE Override, navigate to Employee Management > Employee Maintenance > Misc. Fields. This field is optional.

1. Click on "CARES FTE Override" and enter the FTE Average
2. Click on the **Save** icon.

The screenshot shows a web application interface for 'Misc Fields'. At the top, there are two tabs: 'Misc Fields' (active) and 'Misc Field History'. Below the tabs is a dark blue header bar with 'Save' and 'Cancel' buttons. The main content area is titled 'Miscellaneous Field Category' and contains a 'Category:' dropdown menu set to 'All' with a 'Filter' button to its right. Below this is a section titled 'FTE Override' which contains four input fields: 'Loan Period FTE Override' (with the value '1.0'), '2019 Comparison FTE Override', '2020 Comparison FTE Override', and 'Seasonal Comparison FTE Override'.

Misc Fields	
Misc Field History	
Save Cancel	
Miscellaneous Field Category	
Category:	All Filter
FTE Override	
Loan Period FTE Override:	1.0
2019 Comparison FTE Override:	
2020 Comparison FTE Override:	
	Seasonal Comparison FTE Override:

PPP Forgiveness Report

CARES PPP Loan Forgiveness Report

The report includes nine tabs. The tabs are titled:

- Summary
- Schedule A
- Worksheet Table 1
- Worksheet Table 2
- Employee Wage Details
- 2019 Hours Feb 15 to June 30
- 2019 Seasonal Period (if selected on the report options)
- 2020 Hours Jan 1 to Feb 29
- Employee Loan Period Details

[illegible]

PPP Forgiveness Report

Schedule A

- Lines 1-13 from the Schedule A provided in the SBA instructions.
- Broken down by Pay Group (if applicable).
- Other tabs provide computation of figures used on Schedule A.

PPP Schedule A		
CBCA - Manor Books PayGroup: Semi-Monthly		
Line1	Enter Cash Compensation (Box 1) from PPP Schedule A Worksheet, Table 1:	45,517.01
Line2	Enter Average FTE (Box 2) from PPP Schedule A Worksheet, Table 1:	5.70
Line3	Enter Salary/Hourly Wage Reduction (Box 3) from PPP Schedule A Worksheet, Table 1:	795.93
Line4	Enter Cash Compensation (Box 4) from PPP Schedule A Worksheet, Table 2:	70,072.13
Line5	Enter Average FTE(Box 5) from PPP Schedule A Worksheet, Table 2:	4.90
Line6	Total amount paid by Borrower for employer contributions for employee health insurance:	2,239.10
Line7	Total amount paid by Borrower for employer contributions to employee retirement plans:	17.88
Line8	Total amount paid by Borrower for employer state and local taxes assessed on employee compensation:	586.98
Line9	Total amount paid to owner-employees/self-employed individual/general partners:	7,301.55
Line10	Payroll Costs (add lines 1, 4, 6, 7, 8, and 9):	125,734.65
Line11	Average FTE during the Borrower's chosen reference period:	8.90
Line12	Total Average FTE (add lines 2 and 5):	10.60
Line13	FTE Reduction Quotient (divide line 12 by line 11) or enter 1.0 if FTE Safe Harbor is met:	1.00
CBCA - Manor Books PayGroup: Weekly		
Line1	Enter Cash Compensation (Box 1) from PPP Schedule A Worksheet, Table 1:	43,287.50
Line2	Enter Average FTE (Box 2) from PPP Schedule A Worksheet, Table 1:	3.60
Line3	Enter Salary/Hourly Wage Reduction (Box 3) from PPP Schedule A Worksheet, Table 1:	0.00
Line4	Enter Cash Compensation (Box 4) from PPP Schedule A Worksheet, Table 2:	0.00
Line5	Enter Average FTE(Box 5) from PPP Schedule A Worksheet, Table 2:	0.00
Line6	Total amount paid by Borrower for employer contributions for employee health insurance:	1,440.00
Line7	Total amount paid by Borrower for employer contributions to employee retirement plans:	0.00
Line8	Total amount paid by Borrower for employer state and local taxes assessed on employee compensation:	1,351.46
Line9	Total amount paid to owner-employees/self-employed individual/general partners:	0.00
Line10	Payroll Costs (add lines 1, 4, 6, 7, 8, and 9):	46,078.96
Line11	Average FTE during the Borrower's chosen reference period:	0.00
Line12	Total Average FTE (add lines 2 and 5):	3.60
Line13	FTE Reduction Quotient (divide line 12 by line 11) or enter 1.0 if FTE Safe Harbor is met:	1.00



PPP Forgiveness Report

Worksheet Table 1

CBCA - Manor Books PayGroup: Semi-Monthly				
Employee's Name	Employee Identifier	Cash Compensation	Average FTE	Salary / Hourly Wage Reduction
Able Sr, Mark James	9978	7,562.50	1.0	0.00
Ackerman, Rick	8777	6,482.19	1.0	0.00
Archer III, Barry T	3213	12,199.44	1.0	0.00
Baxter, Judd	2154	6,187.50	1.0	0.00
Broker, Adam T	3431	5,408.32	0.0	0.00
Conner, Bill T	9998	1,659.56	0.0	0.00
Hargrove, Alvin J	8888	1,580.00	0.3	392.09
Henderson, Ben	8541	500.00	0.0	76.92
Hilton, Mary	5654	3,000.00	0.3	0.00
Johnson, Bill	7845	687.50	0.2	0.00
Williams, David	9999	250.00	0.0	326.92
FTE Reduction Exceptions:		Exception Reason		
Broker, Adam T	3431	Terminated for Cause	0.8	
Conner, Bill T	9998	Declined to be rehired	0.1	
Total FTE Reduction Exceptions:			0.9	
Totals:		Box 1 45,517.01	Box 2 5.7	Box 3 795.93



PPP Forgiveness Report

Worksheet Table 2

CBCA - Manor Books PayGroup: Semi-Monthly				
Employee's Name	Employee Identifier	Cash Compensation		Average FTE
Able, John	9999		15,385.00	1.0
Bailey, Elliott	9999		12,226.88	1.0
Doe, John	9966		11,690.25	1.0
Hancock, Jed	2345		15,385.00	1.0
Zoom, Zelda	9967		15,385.00	0.9
Totals:		Box 1	70,072.13	Box 2 4.9



PPP Forgiveness Report

Employee Wage Details Tab

Company Code	Company Name	Pay Group	Number	Employee Name	Status	Hire Date	Date	Category	Wage Reduction	Exclude Reason
CBCA	Manor Books	BW-BPAYTest	102663	Ackerman, Rick	Active	5/1/2000		Full Time		
CBCA	Manor Books	BW-BPAYTest	10005	Hamilton, Joe	Active	8/27/2016		Temporary		
CBCA	Manor Books	BW-BPAYTest	102666	Hilton, Mary	Active	7/6/2019		Full Time		
CBCA	Manor Books	BW-BPAYTest	109	Terrone, James	Active	7/7/2008		Full Time		
CBCA	Manor Books	BW-BPAYTest	104	Williams, David	Active	6/4/2007		Full Time		
CBCA	Manor Books	BW-BPAYTest								
CBCA	Manor Books	Semi-Monthly	102	Abernathy, Mark K	Active	3/10/1987		Part Time	Yes	Employee Owner
CBCA	Manor Books	Semi-Monthly	101	Able Sr, Mark James	Active	9/1/2013		Full Time		
CBCA	Manor Books	Semi-Monthly	110	Able, John	Active	9/1/2013		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	102663	Ackerman, Rick	Active	5/1/2000		Full Time		
CBCA	Manor Books	Semi-Monthly	10005	Archer B, Barry T	Active	9/11/2014		Temporary		
CBCA	Manor Books	Semi-Monthly	105	Bailey, Elbert	Active	8/5/2005		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	102667	Baxter, Judd	Active	12/18/2019		Full Time		
CBCA	Manor Books	Semi-Monthly	122	Broder, Adam T	Active	6/3/2014		Full Time		
CBCA	Manor Books	Semi-Monthly	1867	Conner, Bill T	Active	2/25/2013		Full Time		
CBCA	Manor Books	Semi-Monthly	111	Cox, John	Active	2/22/2005		Part Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	113	Hancock, Jed	Active	5/1/2011		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	102665	Hargrave, Alvin J	Active	4/13/2019		Full Time		
CBCA	Manor Books	Semi-Monthly	102664	Henderson, Ben	Inactive	8/2/2017		Full Time		
CBCA	Manor Books	Semi-Monthly	102666	Hilton, Mary	Active	7/6/2019		Full Time		
CBCA	Manor Books	Semi-Monthly	116	J, Paines-vile Concord	Terminated	9/1/2011	10/06/2018	Full Time	Yes	Employee Terminated Prior to Loan Period
CBCA	Manor Books	Semi-Monthly	10006	Johnson, Bill	Active	5/1/2013		Part Time		
CBCA	Manor Books	Semi-Monthly	10004	Karl, Brent P	Terminated	9/11/2014	6/30/2017	Part Time	Yes	Employee Terminated Prior to Loan Period
CBCA	Manor Books	Semi-Monthly	104	Williams, David	Active	6/4/2007		Full Time		
CBCA	Manor Books	Semi-Monthly	112	Zook, Zella	Active	7/6/2006		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly								

Q1 2020				Loan Period				Average Annual Wage Method				Q1 Average Weekly Hours: Calculate the Average hours worked in Q1 (Q1 Hours / 4 weeks)			
Hours	Wages	Hourly Wage	Annualized Wage	Average FTE	Hours	Wages		Hourly Wage	Annualized Wage	Wage Reduction Calculation Method	Percent of Q1 Wage	Hourly Wage Calc or Annual Wage Calc	Q1 Average Weekly Hours	Wage Reduction	Salary/Weekly
0.00	2,500.00	0.0000	10,000.00	0	0.00	0.00	0.00	0	0.00	Average Annual Salary		1,500.00			1,500.00
80.00	2,250.00	28.1250	9,000.00	0	0.00	0.00	0.00	0	0.00	Hourly Wage		21.00	6.67		1,050.36
80.00	2,915.59	36.4449	11,662.36	0	0.00	0.00	0.00	0	0.00	Hourly Wage		27.33	6.67		1,450.32
0.00	14,480.42	0.0000	57,321.68	0	0.00	0.00	0.00	0	0.00	Average Annual Salary		43,441.28			6,683.27
0.00	1,250.00	0.0000	5,000.00	0	0.00	0.00	0.00	0	0.00	Average Annual Salary		3,750.00			576.92
999.00	23,396.01		93,584.04	0	0.00	0.00			0.00						10,997.72
433.35	10,063.30	30.1911	52,333.20	1	236.34	7,301.55	30.635	47,440.00							
433.35	10,750.00	31.7235	55,000.00	1	236.34	7,562.50	31.7239	49,356.25	Hourly Wage	100.00%					
433.35	86,666.65	193.5923	346,666.60	1	236.34	47,666.66	193.5944	309,833.29							
433.35	11,765.80	27.7830	47,143.20	1	236.34	6,482.19	27.7872	42,104.24	Hourly Wage	100.00%					
433.35	22,890.00	51.1845	60,723.20	1	236.34	12,095.44	51.1895	73,296.36	Hourly Wage	100.00%					
433.35	22,230.70	51.2996	60,322.80	1	236.34	12,226.86	51.3012	73,474.72							
433.30	11,250.00	25.9635	45,000.00	1	236.32	6,781.50	25.963	40,278.75	Hourly Wage	100.00%					
400.00	9,833.30	24.5832	39,333.20	0	220.00	5,406.32	24.5833	35,354.00	Hourly Wage	100.00%					
0.00	500.00	0.0000	2,000.00	0	60.00	1,653.56	27.5593	10,787.50	Average Annual Salary	539.36%					
433.35	21,255.00	43.0481	65,020.00	1	236.34	11,630.25	43.0486	75,966.42							
433.35	92,250.00	212.6784	369,000.00	1	236.34	50,737.50	212.6787	329,793.75							
38.25	4,272.86	111.7088	17,091.44	0.3	56.25	1,580.00	28.0889	10,270.00	Average Annual Salary	80.08%		2,548.58			392.09
0.00	1,250.00	0.0000	5,000.00	0	0.00	500.00	0	3,250.00	Average Annual Salary	65.00%		500.00			76.92
433.30	15,000.00	34.6480	60,000.00	0.3	86.96	3,000.00	34.618	19,500.00	Hourly Wage	100.00%					
0.00	0.00	0.0000	0.00	0	0.00	0.00	0	0.00							
0.00	1,250.00	0.0000	5,000.00	0.2	33.00	687.50	20.8333	4,468.75	Average Annual Salary	89.38%					
0.00	500.00	0.0000	2,000.00	0	0.00	0.00	0	0.00							
0.00	1,250.00	0.0000	5,000.00	0	0.00	250.00	0	1,625.00	Average Annual Salary	32.50%		2,425.00			326.92
433.35	51,250.00	188.2647	205,000.00	0.9	214.59	25,445.33	188.594	185,405.04							
5,205.00	379,558.41		1,518,233.64	10.7	2,815.54	200,506.78		1,383,814.87							735.93



PPP Forgiveness Report

2019 Employee Hours

- **February – June Hours:** Calculated by summing up hours paid in each of those months.
- **February – June FTE:** Calculated by total hours in each month divided by hours threshold calculation, which uses the weekly hours threshold entered (or 40 hours) converted to a monthly amount based on the # of days in each month. If employee works more than the monthly hours, they are counted as 1 FTE, if working less than the monthly hours, they are counted as a fraction of an FTE.
- For the month of February 2019, hours will be cut in half for the FTE calculation.
Example: If an employee has 80 hours from 2/15 through the end of the month, they should be a full FTE.

Employee Name	February Hours	February FTE	March Hours	March FTE	April Hours	April FTE	May Hours	May FTE	June Hours	June FTE
Abernathy, Mark K	173.34	1.0	80.00	0.9	253.34	1.0	173.34	1.0	86.67	1.0
Able Sr, Mark James	173.34	1.0	86.67	1.0	168.82	0.6	173.34	1.0	86.67	1.0
Able, John	173.34	1.0	86.67	1.0	132.12	0.5	173.34	1.0	86.67	1.0
Ackerman, Rick	173.34	1.0	86.67	1.0	260.01	1.0	173.34	1.0	86.67	1.0
Archer II, Barry T	0.00	0.0	0.00	0.0	150.00	0.6	0.00	0.0	0.00	0.0
Bailey, Elliott	173.34	1.0	86.67	1.0	168.00	0.6	173.34	1.0	86.67	1.0
Broker, Adam T	160.00	0.9	80.00	0.9	167.00	0.6	160.00	0.9	80.00	0.9
Conner, Bill T	0.00	0.0	0.00	0.0	160.00	0.6	0.00	0.0	0.00	0.0
Doe, John	173.34	1.0	86.67	1.0	890.28	1.0	173.34	1.0	86.67	1.0
Hancock, Jed	173.34	1.0	86.67	1.0	253.34	1.0	173.34	1.0	86.67	1.0
J., Paines-ville Concord	0.00	0.0	40.00	0.5	80.00	0.3	0.00	0.0	0.00	0.0
Zoom, Zaida	173.34	1.0	86.67	1.0	146.41	0.6	173.34	1.0	86.67	1.0
Total	1,546.72	8.9	806.69	9.3	2,829.32	8.4	1,546.72	8.9	773.36	8.9
Total	1,546.72	8.9	806.69	9.3	2,829.32	8.4	1,546.72	8.9	773.36	8.9
	1,546.72	8.9	806.69	9.3	2,829.32	8.4	1,546.72	8.9	773.36	8.9



PPP Forgiveness Report

2020 Employee Hours

- **Jan – Feb 2020 Hours:** Calculated by summing up hours paid in each of those months.
- **Jan – Feb 2020 FTE:** Calculated by total hours in each month divided by hours threshold calculation, which uses the weekly hours threshold entered converted to a monthly amount based on the # of days in each month. If employee works more than the monthly hours, they are counted as 1 FTE, if working less than the monthly hours, they are counted as a fraction of an FTE.

Company Code	Company Name	Pay Group	Employee Number	Employee Name	January Hours	January FTE	February Hours	February FTE
CBCA	Manor Books	Semi-Monthly	102	Abernathy, Mark K	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	101	Able Sr, Mark James	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	110	Able, John	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	102663	Ackerman, Rick	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	10003	Archer II, Barry T	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	105	Bailey, Elliott	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	102667	Baxter, Judd	173.32	1.0	173.32	1.0
CBCA	Manor Books	Semi-Monthly	122	Broker, Adam T	160.00	1.0	160.00	0.9
CBCA	Manor Books	Semi-Monthly	111	Doe, John	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	113	Hancock, Jed	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly	102665	Hargrove, Alvin J	38.25	0.2	0.00	0.0
CBCA	Manor Books	Semi-Monthly	102666	Hilton, Mary	173.32	1.0	173.32	1.0
CBCA	Manor Books	Semi-Monthly	112	Zoom, Zeida	173.34	1.0	173.34	1.0
CBCA	Manor Books	Semi-Monthly		Total	2,104.95	12.2	2,066.70	11.9
CBCA	Manor Books			Total	2,104.95	12.2	2,066.70	11.9
Report Total:					2,104.95	12.2	2,066.70	11.9



PPP Forgiveness Report

Employee Loan Period Details

Company Name	Pay Group	Employee Number	Employee Name	Period Begin Date	Period End Date	FTE Threshold Hours	Paid Hours	FTE	Wages	Health Cost	Retirement Cost	State Local ERI Tax
Manor Books	Semi-Monthly	710	Able, John	4/1/2020	4/15/2020	85.71	86.67	1.0	17,300.33	20.00	0.00	0.00
Manor Books	Semi-Monthly	710	Able, John	5/1/2020	5/15/2020	85.71	86.67	1.0	17,300.33	20.00	0.00	0.00
Manor Books	Semi-Monthly	710	Able, John	5/15/2020	5/31/2020	68.57	65.00	0.9	13,000.00	15.00	0.00	0.00
Manor Books	Semi-Monthly	710	Able, John	Employee Total			238.34		47,600.66	55.00	0.00	0.00
Manor Books	Semi-Monthly	701	Able Sr, Mark James	4/1/2020	4/15/2020	85.71	86.67	1.0	2,750.00	0.00	0.00	0.00
Manor Books	Semi-Monthly	701	Able Sr, Mark James	5/1/2020	5/15/2020	85.71	86.67	1.0	2,750.00	0.00	0.00	0.00
Manor Books	Semi-Monthly	701	Able Sr, Mark James	5/15/2020	5/31/2020	68.57	65.00	0.9	2,062.50	0.00	0.00	0.00
Manor Books	Semi-Monthly	701	Able Sr, Mark James	Employee Total			238.34		7,562.50	0.00	0.00	0.00
Manor Books	Semi-Monthly	702	Abernathy, Mark K	4/1/2020	4/15/2020	85.71	86.67	1.0	2,676.66	150.00	0.00	56.68
Manor Books	Semi-Monthly	702	Abernathy, Mark K	5/1/2020	5/15/2020	85.71	86.67	1.0	2,677.08	150.00	0.00	56.13
Manor Books	Semi-Monthly	702	Abernathy, Mark K	5/15/2020	5/31/2020	68.57	65.00	0.9	2,007.81	112.50	0.00	43.59
Manor Books	Semi-Monthly	702	Abernathy, Mark K	Employee Total			238.34		7,361.55	412.50	0.00	156.40
Manor Books	Semi-Monthly	5104	Williams, David	4/1/2020	4/15/2020	85.71	0.00	0.0	250.00	0.00	0.00	0.93
Manor Books	Semi-Monthly	5104	Williams, David	Employee Total			0.00		250.00	0.00	0.00	0.93
Manor Books	Semi-Monthly	705	Bailey, Elton	4/1/2020	4/15/2020	85.71	86.67	1.0	4,446.14	2.95	0.00	0.00
Manor Books	Semi-Monthly	705	Bailey, Elton	5/1/2020	5/15/2020	85.71	86.67	1.0	4,446.14	2.95	0.00	0.00
Manor Books	Semi-Monthly	705	Bailey, Elton	5/15/2020	5/31/2020	68.57	65.00	0.9	3,334.80	2.21	0.00	0.00
Manor Books	Semi-Monthly	705	Bailey, Elton	Employee Total			238.34		12,226.88	8.11	0.00	0.00
Manor Books	Semi-Monthly	711	Doe, John	4/1/2020	4/15/2020	85.71	86.67	1.0	4,251.00	150.00	0.00	0.00
Manor Books	Semi-Monthly	711	Doe, John	5/1/2020	5/15/2020	85.71	86.67	1.0	4,251.00	150.00	0.00	0.00
Manor Books	Semi-Monthly	711	Doe, John	5/15/2020	5/31/2020	68.57	65.00	0.9	3,988.25	112.50	0.00	0.00
Manor Books	Semi-Monthly	711	Doe, John	Employee Total			238.34		11,690.25	412.50	0.00	0.00
Manor Books	Semi-Monthly	712	Zoom, Zekka	4/1/2020	4/15/2020	85.71	86.67	1.0	10,250.00	0.00	0.00	0.00
Manor Books	Semi-Monthly	712	Zoom, Zekka	5/1/2020	5/15/2020	85.71	86.67	1.0	10,250.00	0.00	0.00	0.00
Manor Books	Semi-Monthly	712	Zoom, Zekka	5/15/2020	5/31/2020	68.57	41.25	0.6	4,946.53	0.00	0.00	0.00
Manor Books	Semi-Monthly	712	Zoom, Zekka	Employee Total			214.59		25,446.53	0.00	0.00	0.00



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