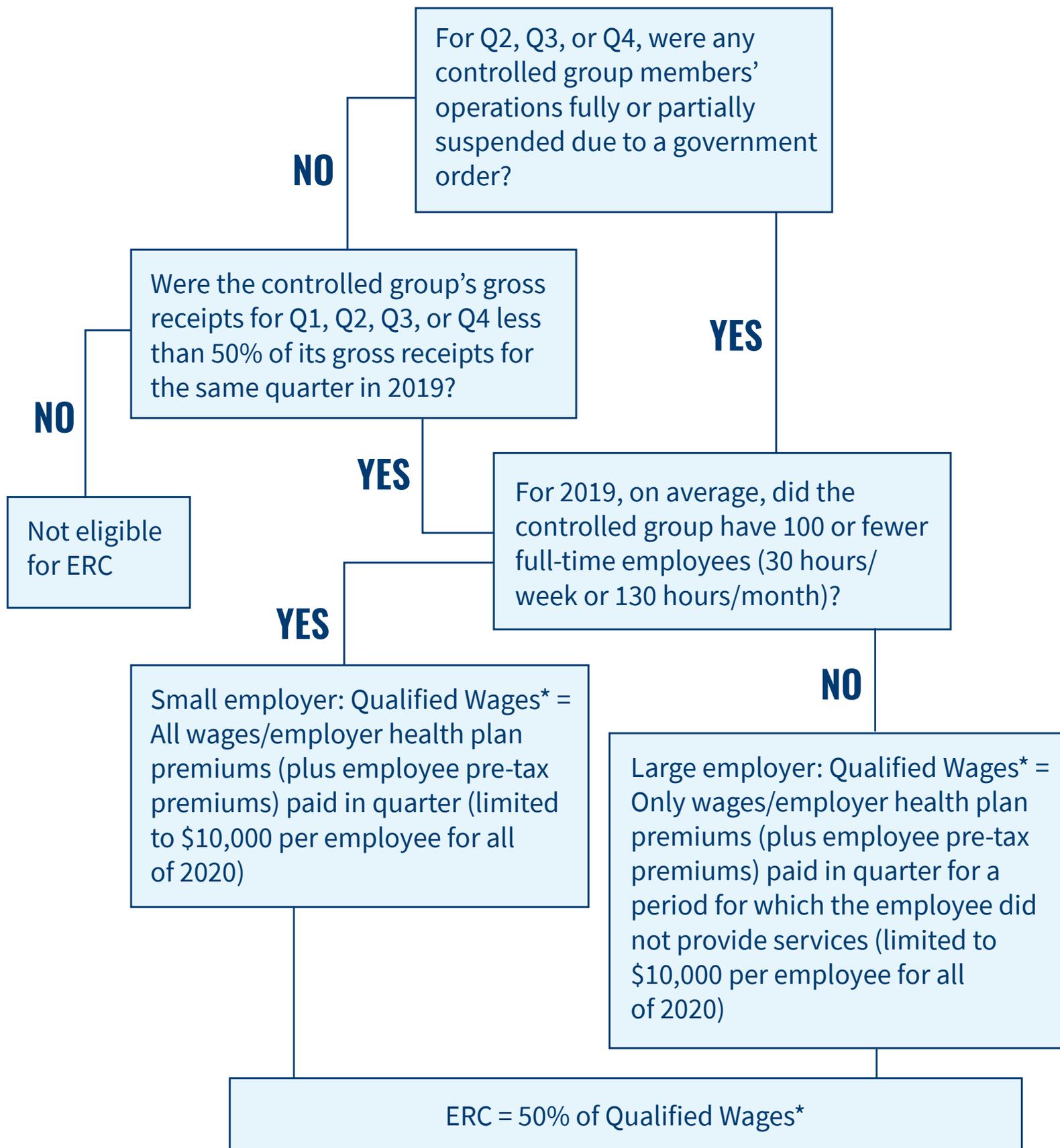


2020 ERC DECISION TREE

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.) For more details or to learn about ERC eligibility for 2021, read [our full article](http://www.cohnreznick.com/insights/employee-retention-credit-now-available-to-ppp-recipients) (www.cohnreznick.com/insights/employee-retention-credit-now-available-to-ppp-recipients).



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

Contact

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