

A photograph of three business professionals (two women and one man) smiling and looking at a tablet. The image is overlaid with a blue tint.

CARES PPP Loan Forgiveness Report (Client)



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Introduction

The CARES Paycheck Protection Program Loan Forgiveness Report was created to assist employers in providing their lenders with the applicable payroll information that is needed for the loan forgiveness application for the Small Business Administration backed loans titled Paycheck Protection Program (PPP).

The Small Business Administration published a new PPP loan application and a new Interim Final Rule based on the PPPFA passed on 06/05/2020.

- [Revised Application](#)
- [New IFR](#)

We are in the process of making the next round of changes based on guidance provided in the PPPFA that was passed on 06/05/2020. Please review communications for highlights and timing of those changes.

Information for the Paycheck Protection Program

As of May 23, 2020, the Paycheck Protection Program ("PPP") has resulted in the approval of \$511 billion in forgivable loans to small businesses to pay their employees during the COVID-19 crisis. The loan amounts may be forgiven if certain conditions are met. Here is some information about the loans:

- The loan proceeds are used to cover payroll costs, and most mortgage interest, rent, and utility costs over the 8-week period (or now 24-week period under PPPFA) after the loan is made
- At least 60% of the loan proceeds must be used for payroll costs to qualify for forgiveness
- Forgiveness is based on the employer maintaining or rehiring employees and maintaining salary levels.
- Applications for the loans can start April 3rd, 2020 for small businesses and sole proprietorships.
- Applications for independent contractors and self-employed individuals start April 10th, 2020.

The Department of Treasury has added a [Fact Sheet](#) to address your questions.

[Guidance for Lenders](#) on the process for reviewing loan forgiveness applications was also released.

Loan Origination Date/Report Access

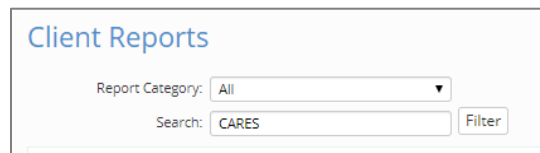
Since the CARES PPP Loan Forgiveness Report is based on figures and calculations starting with the loan date, you must provide your customer service representative with the following:

- The Loan Origination date (date funds received)

If you do not see the report under Reporting > Client Reports, please contact your customer service representative so they can add the report under Client Reports in your system. Once you have access, follow the process below.

Client Reports

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

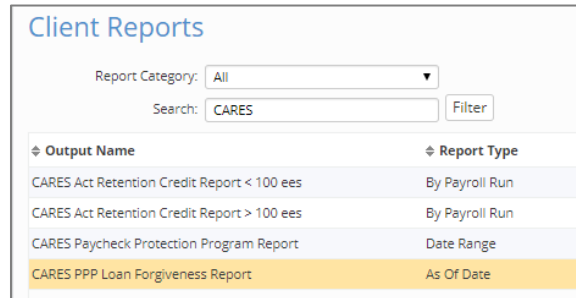


Client Reports

Report Category: All

Search: CARES Filter

Select the “CARES PPP Loan Forgiveness Report.”



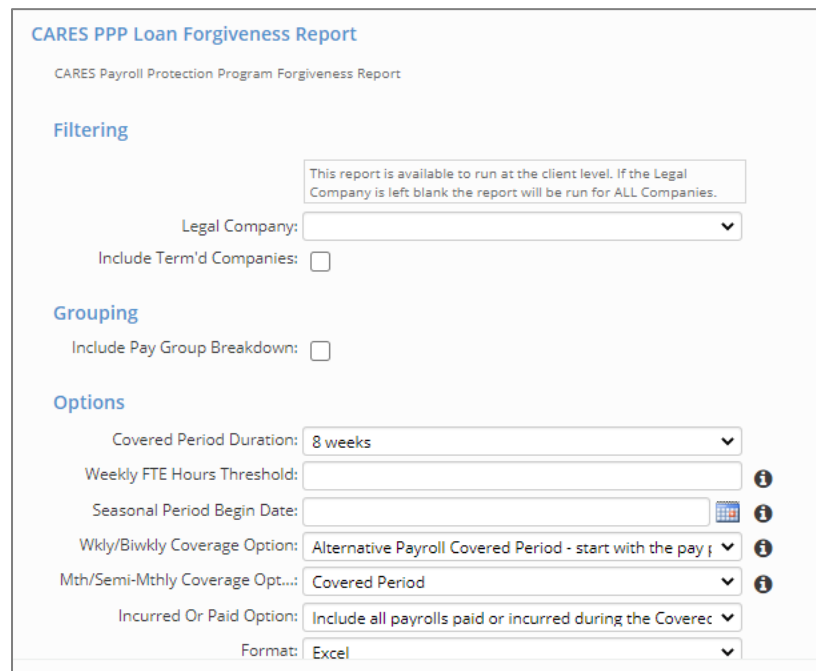
Client Reports

Report Category: All

Search: CARES Filter

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

On the right-hand side of the screen are details of the report, along with filters, grouping and options to customize the format of the report for your clients.



CARES PPP Loan Forgiveness Report

CARES Payroll Protection Program Forgiveness Report

Filtering

This report is available to run at the client level. If the Legal Company is left blank the report will be run for ALL Companies.

Legal Company: [dropdown]

Include Term'd Companies: ☐

Grouping

Include Pay Group Breakdown: ☐

Options

Covered Period Duration: 8 weeks

Weekly FTE Hours Threshold: [input]

Seasonal Period Begin Date: [calendar icon]

Wkly/Biweekly Coverage Option: Alternative Payroll Covered Period - start with the pay [dropdown]

Mth/Semi-Mthly Coverage Opt...: Covered Period

Incurred Or Paid Option: Include all payrolls paid or incurred during the Coverec [dropdown]

Format: Excel

In order to generate the report, select the options required:

- **Legal Company:** If left blank, will generate for all active legal companies. Select Legal Company in drop-down if needed for specific company.
- **Include Terminated Companies:** The default of the report is “active” companies. If you need to include a terminated company, check this box.
- **Include Pay Group Breakdown:** Check this box to include pay groups for grouping purposes.

- **Options:** Select either:
 - **Covered Period Duration:** Select either “8” or “24” from the drop-down menu. This accounts for the guidelines in H.R. 7010, the Paycheck Protection Program Flexibility Act of 2020 (PPPFA).
 - **Weekly FTE Hours Threshold:** Per the information icon, this will default to 40 hours per week unless another weekly FTE hour threshold is entered.
Note: It is recommended to leave this field blank since the regulations specifically state to use 40 hours in the FTE calculation.
 - **Seasonal Period Begin Date:** A report filter to include a seasonal timeframe of a 12-week period between May 1, 2019 through September 15, 2019.
- **Wkly/Biweekly Coverage option:** select either:
 - **Alternate Payroll Covered Period- start with the pay period beginning on or after the loan date:** Uses the first full pay period falling in the covered period with a period begin date on or after the **Loan Origination Date** in Legal Miscellaneous Fields, and counting forward 56 days.
 - **Alternate Payroll Covered Period- start with the first pay period the loan date falls within:** Uses the first full pay period falling in the covered period following the **Loan Origination Date** in Legal Miscellaneous Fields and counting forward 56 days.
 - **Covered Period:** Calculates the number of days from the **Loan Origination Date** entered under Legal Miscellaneous Fields and counts 56 days forward, pro-rating pay periods as necessary.
- **Mth/Semi-Mthly Coverage Option:** Select either:
 - **Covered Period:** Will calculate the number of days from the **Loan Origination Date** entered under Legal Miscellaneous Fields and count 56 days forward, pro-rating pay periods as necessary.
- **Incurred Or Paid Option:** This allows the user to include paid or incurred payrolls which would follow the options selected for the loan period and also allows the calculation of the FTE to be independent from the payroll costs timeframe. Select either:
 - **Include all payrolls paid or incurred during the Covered/Alternative period for Payroll Costs only:** By selecting this the FTE calculation will use the 8- or 24-week period. No paid or incurred would apply for FTE.
 - **Include all payrolls paid or incurred during the Covered/Alternative period for Payroll Cost and FTE Calculation**
 - **Only include payrolls worked within the Covered/Alternative Period**
- **Format:** Excel only.

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							
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

Report Calculations/Overrides

The report includes default calculations for some of the fields. If you wish to override the defaults, refer to the instruction below.

Wages

The default calculation is "All" paid earnings (excluding 1099, 3rd party sick pay, FFCRA Sick and FFCRA FMLA).

FTE

The default calculation is hours entered for all paid earnings (excluding 1099, 3rd party sick pay, FFCRA Sick & FFCRA FMLA). For each employee, the average number of hours per week is divided by the weekly hours threshold (or 40) and rounded to the nearest tenth. The maximum for each employee is capped at 1.0.

Health Cost

The default is Medical Pre-tax and Medical Post-tax Memo Calculations (employer paid). Health Cost is listed on the **Employee Loan Period Details** tab.

Retirement Cost

The default calculation is any Employer Deferred Comp Match. Retirement Cost is listed on the **Employee Loan Period Details** tab.

Owner-Employees Considerations

There are special rules for owner-employees of a company for the PPP Loan Forgiveness report.

- Owner/employee compensation calculation maximums have changed to account for the 24-week loan period
 - The changes made in the 7-3 release account for the 24 week maximum wage for owners at \$20,833 but additional changes to the calculation will be made in the next version of the report to do the comparison to 2019 compensation for both the 8 and 24 week timeframes based on the guidelines in the instructions:

Line 9: Enter any amounts paid to owners (owner-employees, a self-employed individual, or general partners). For Borrowers using a 24-week Covered Period, this amount is capped at \$20,833 (the 2.5-month equivalent of \$100,000 per year) for each individual or the 2.5-month equivalent of their applicable compensation in 2019, whichever is lower. For Borrowers using an 8-week Covered Period, this amount is capped at \$15,385 (the eight-week equivalent of \$100,000 per year) for each individual or the eight-week equivalent of their applicable compensation in 2019, whichever is lower.

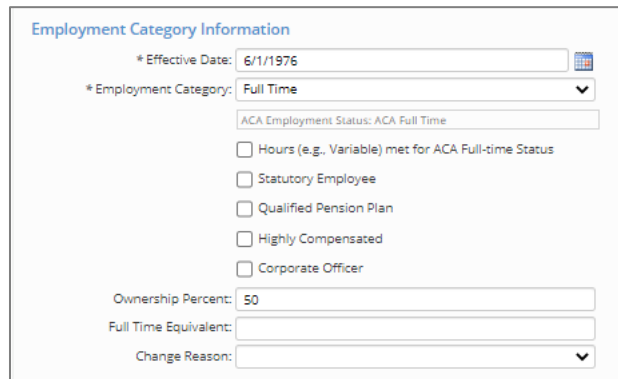
- Owner-employees are excluded from FTE calculations.

Owner-employee's compensation is listed on Line 9 of Schedule A. Total amount paid to owner-employees/self-employed individual/general partners:

- This amount may not be included in PPP Schedule A Worksheet, Table 1 or 2.
- If there is more than one individual included, attach a separate table that lists the names of and payments to each.
- If there is more than one owner-employee the user can filter the **Employee Wage Detail** tab to identify owner-employees and use to prepare data for the separate table.

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

2. Select the owner-employee, 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 owner-employees until combined percent equals 100%.



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

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

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

The PPPFA added several additional exceptions:

- Inability to rehire individuals who were employees on February 15, 2020.
- Inability to hire similarly qualified employees for unfilled positions on or before December 31, 2020.

Or

- Inability to return to the same level of business activity as the business was operating before February 15, 2020 due to compliance with requirements established by HHS, CDC or OSHA during the period of March 1, 2020 to December 31, 2020 related to maintaining standards for sanitation, distancing or other worker or customer safety requirements related to COVID-19.

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

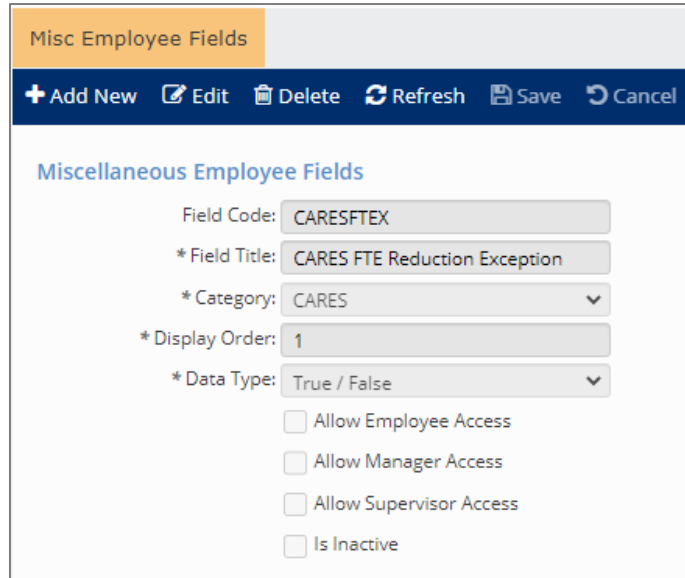
Navigate to Client Management > Tables > Misc. Field Categories.

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 "CARESFTEx."
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.



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

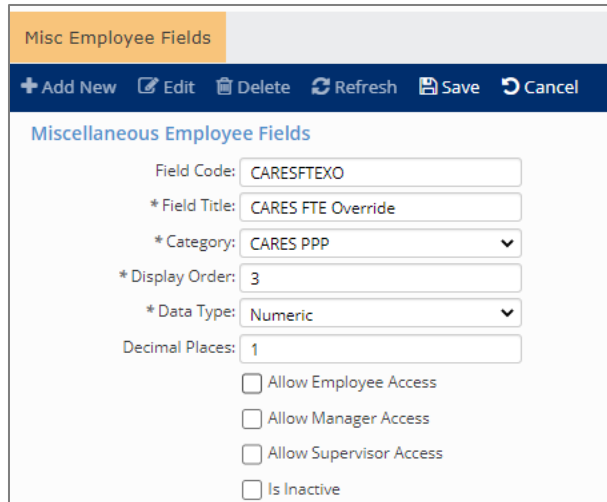
Field Length:

☐ Allow Employee Access
☐ Allow Manager Access
☐ Allow Supervisor Access
☐ Is Inactive

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

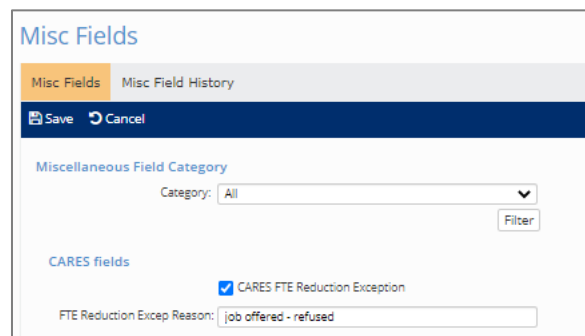
- This can be used if the user wishes to override the value that is being populated on Table 1 from the FTE Average chosen comparison period
- If no value is entered, the FTE Average from the chosen comparison period will be populated in Table 1
- Will be one decimal numeric field
- If override of greater 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.



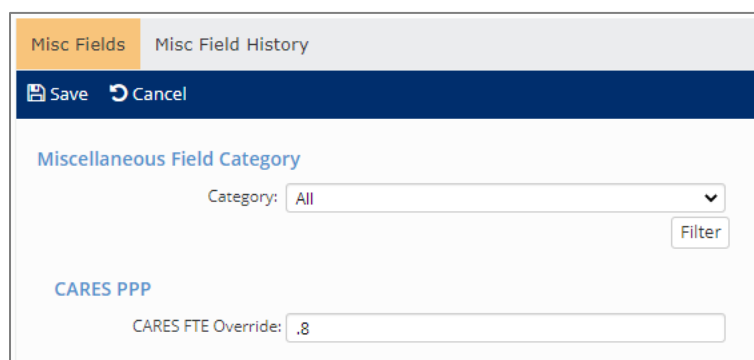
When the employee is identified that qualifies for the FTE Reduction Exception, navigate to Employee Management > Employee Maintenance > Misc. Fields.

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.



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.



Other Considerations

Rehiring Grace Period

An employer can rehire any staff that were laid off or put on furlough and reinstate any pay that was decreased by more than 25% to meet the requirements for forgiveness. With current guidance, you have until **June 30, 2020**, to do so.

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

Summary

The **Summary** tab includes three sections:

- Reduction in Headcount
- Reduction in Wages
- Rehires (this section is currently blank pending development and further guidance)

Reduction in Headcount

This section includes the following:

- Company Code
- Company Name
- Pay Group
- **Loan Date:** Based on the entry under **CARES PPP Loan Orig Date** under Legal Miscellaneous Fields.
- **Loan Period Type:** Shows either covered period, paid or incurred, or Alternate Covered periods based on the selection for coverage option.
- **Loan Period:** Shows the full 8 or 24-week timeframe based on the options selected.
- **Payroll Periods in Loan Period for FTE:** Shows the payrolls that are included based on the FTE Calculation selected on the Report options.
Note: If alternative payroll covered period option is used, the report will use the first full pay period falling in the covered period following the **Loan Origination Date** in Legal Miscellaneous Fields and counting forward 56 days to payrolls that have been run thus far.
- **# of Regular Payrolls:** Shows the number of regular payrolls that are included in the payroll periods based on the loan period selected.
- **Average FTE Feb 15th-June 30th, 2019:** If no figures appear, client was not with your Service Bureau during this period or had no payrolls during that period. Client may need to get details from previous provider for comparison. FTE is based on number entered under Weekly FTE Hours Threshold. FTE calculation is calculated by adding each month's FTEs and dividing by 5 from the **2019 Employee Hours Paid** tab.
- **Average FTE Seasonal Period:** FTE calculation is calculated by adding each month's FTEs and dividing by the # of months from the **2019 Seasonal Period** tab.
- **Average FTE Jan 1st – Feb 29th, 2020:** FTE is based on the number entered under Weekly FTE Hours Threshold. FTE calculation is calculated by adding each month's FTEs and dividing by 2 from the **2020 Employee Hours Paid** tab.
- **Average FTE Loan Period:** FTE is calculated using the weekly hours threshold entered on the report filter. The number of payrolls used for the FTE calculation will be based on the frequency of the pay group assigned to the employee.
 - Employees that are hired or re-hired in the loan period will only include pay periods (or partial pay periods) from their hire or re-hire date forward for the FTE calculation.
 - Employees that are terminated in the loan period will only include pay periods (or partial pay periods) prior to their termination date for the FTE calculation.
- **Percent Headcount Retention:** Average FTE Loan Period divided by Average FTE highlighted as Best Option.
Note: The Percent of Headcount Reduction will round to the nearest hundredth.
- **Loan Forgiveness Reduction:** The difference from 100% and Percent Headcount Retention.

Reduction in Wages

This section includes:

- Company Code
- Company Name
- Pay Group
- **Loan Date**
- **Loan Period Type**
- **Loan Period**
- **Payroll Periods in Loan Period for Payroll Cost:** This indicates the payrolls included as part of the payroll cost calculation selected on the Report Options.
- **# of Regular Payrolls**
- **Total Eligible Payroll Costs**
- **Reduction in Wages:** The calculation appears on the **Employee Wage Details** tab.
 - If an employee is terminated prior to the begin date of the Covered Period **or** the Alternative Covered Payroll Period that is chosen, the employee will be excluded from the wage reduction calculation.

Reduction in Headcount				Best Option - Highlighted (Used in Calculation)			
Company Code	Company Name	Pay Group	Loan Date	Loan Period Type	Loan Period	Payroll Periods in Loan Period for FTE	# of Regular Payrolls
CBCA	Manor Books	Semi-Monthly	5/1/2020	Covered Period	5/1/2020 to 5/25/2020	5/1/2020 to 5/30/2020	4
CBCA	Manor Books	Weekly	5/1/2020	Alternative Payroll Covered Period	5/1/2020 to 5/25/2020	5/2/2020 to 5/25/2020	8
CBCA	Manor Books	BW-MPAYTest					0
Reduction in Wages				Best Option - Highlighted (Used in Calculation)			
Company Code	Company Name	Pay Group	Loan Date	Loan Period Type	Loan Period	Payroll Periods in Loan Period for Payroll Cost	# of Regular Payrolls
CBCA	Manor Books	Semi-Monthly	5/1/2020	Covered Period	5/1/2020 to 5/25/2020	5/1/2020 to 5/30/2020	4
CBCA	Manor Books	Weekly	5/1/2020	Alternative Payroll Covered Period	5/1/2020 to 5/25/2020	4/25/2020 to 5/25/2020	9
CBCA	Manor Books	BW-MPAYTest					0
				Total Eligible Payroll Costs			
				Reduction in Wages			
				Average FTE Feb 15 - June 30, 2019	Average FTE Jan 1 - Feb 29, 2020		
				7.9	11.2		
				0.0	0.0		
				0.0	0.0		

Best Option - Highlighted (Used in Calculation)				
Average FTE Feb 15 - June 30, 2019	Average FTE Jan 1 - Feb 29, 2020	Average FTE Loan Period	Percent Headcount Retention	Loan Forgiveness Reduction
7.8	11.1	6.9	88.00%	12.00%
0.0	0.0	3.6	0.00%	0.00%
0.0	0.0	0.0	0.00%	0.00%

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

Worksheet Table 1

- Includes a breakdown of figures for PPP Schedule A Lines 1-3.
- Broken down by Pay Group (if applicable).
- Cash Compensation:** Wages for each employee making less than \$100,000 annualized from the **Employee Wage Details** tab, **Loan Period Wages** column (capped at \$15,385). If using the 24-week period, the maximum payroll costs listed in Worksheet 1 will be updated to \$46,154 (24-week equivalent of \$100,000).
- Average FTE:** FTE calculation from the **Employee Wage Details** tab, **Loan Period Average FTE** column.
- FTE Reduction Exceptions:** Lists the employee's name, exception reason and Average FTE calculation from the chosen comparison period or the override entered in the employee's miscellaneous field CARESFTEXO.
Note: Employees listed as exceptions are those that have been marked as "true" in the employee miscellaneous field "CAREFTEX."
- Salary/Hourly Wage Reduction:** The amount of the calculated wage reduction from the **Employee Wage Details** tab, **Salary/Hourly Wage Reduction** column.
- Totals:** The totals of each of the individual column to be reported on Schedule A.

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

Worksheet Table 2

- Includes a breakdown of figures for PPP Schedule A Lines 4-5.
- Broken down by Pay Group (if applicable).
- Cash Compensation: Wages for each employee in excess of \$100,000 annualized from the **Employee Wage Details** tab, **Loan Period Wages** column (capped at \$15,385 if using the 8-week loan period and \$46,154 if using the 24-week equivalent of \$100,000).
 - Employees terminated prior to the loan period, but have wages in the loan period and had wages in excess of \$100,000 in 2019 will be shown on Table 2 worksheet.
 - For employees re-hired in 2019, the report will use all dates of employment in 2019 to calculate whether the employee was over the \$100,000 threshold of wages.
- Average FTE:** FTE calculation from the **Employee Wage Details** tab, **Loan Period Average FTE** column.
- Totals:** The totals of each of the individual column to be reported on Schedule A.

PPP Scheduled A Worksheet				
Table 2				
CBCA - Manor Books PayGroup: Semi-Monthly				
Employee's Name	Employee Identifier	Cash Compensation	Average FTE	
Able, John	9999	15,385.00	0.6	
Bailey, Elliott	9999	10,844.73	0.6	
Baxter, Judd	2154	5,576.97	0.6	
Doe, John	9966	10,617.72	0.6	
Hancock, Jed	2345	15,385.00	0.6	
Zoom, Zelda	9967	15,385.00	0.6	
Totals:		Box 4 73,194.42	Box 5 3.6	

Employee Wage Details

The tab titled **Employee Wage Details** contains the comparison of the 1st quarter 2020 wages vs. the Loan Period wages based on 75% of Q1 2020 Applicable Wages.

The columns include:

- Company Code
- Company Name
- Pay Group
- Employee Number

- Employee Name
- Status
- Hire Date
- Termination Date
- Employment Category
- **Excluded from Wage Reduction:** Will list "Yes" if employee has been excluded from the wage reduction calculation.
- **Excluded Reason:** Will list the reason the employee was excluded from the wage reduction calculation.
- Q1 2020 Hours
- Q1 2020 Wages
- **Q1 2020 Hourly Wage:** Calculated by dividing Q1 2020 Wages by Q1 2020 Hours.
- **Q1 2020 Annualized Wage:** Q1 2020 Wages divided by 13 and then multiplied by 52 weeks.
- **Loan Period Average FTE:** Calculated by averaging the FTE value for payrolls in the loan period in the **Employee Loan Period Details** tab.
- **Loan Period Hours:** Hours paid during payrolls in the loan period.
- **Loan Period Wages:** Wages paid during payrolls in the loan period.
- **Loan Period Hourly Wage:** Calculated by dividing the Loan Period Wages by the Loan Period Hours.
- **Loan Period Annualized Wage:** Calculated by taking the loan period wages for the pay periods included in the report and annualizing.
- For the following columns, a description of the calculations used in the wage reduction method has been added above the columns in this section.
 - If Hourly Wage method used, reference the Hourly Wage Calc and Q1 Average Weekly Hours.
 - If Average Annual Salary, reference the Annual Wage Calc.
- **Wage Reduction Calculation Method** is either:
 - Average Annual Salary
 - Hourly Wage

Note: If the employee has no hours to calculate an hourly wage, the Average Annual Salary method is used.
- **Percent of Q1 Wage:** Calculates the percentage of the loan period annualized wages vs. the Q1 2020 annualized wages.
- **Hourly Wage Calc or Annual Wage Calc:** If Percent of Q1 Wage is less than .75, multiply Q1 hourly wage or annualized wage by .75 and subtract the loan period hourly wage or annualized wage.
- **Q1 Average Weekly Hours:** Calculated by dividing the Q1 2020 hours by 13.

- **Salary/Hourly Wage Reduction:**
 - If hourly wage calculation is used, multiply the hourly wage calc by the Q1 Average Weekly Hours, multiply value by 8.
 - If average annual salary calculation is used, multiply annual wage calculation by 8 and divide by 52.
 - A wage reduction will not be calculated if the employee's rate or annualized wage does not exceed 25% of the Quarter 1 rate or annualized wage.
 - When using the average annual salary calculation, to avoid employers being doubly penalized for the FTE reduction and the wage reduction, employees that contribute to an employer's overall FTE reduction will not have a wage reduction calculation performed.
 - If the employee did not contribute individually to the FTE reduction, a wage reduction calculation would still be performed.
 - If the hourly wage calculation is used, both the FTE reduction and the wage reduction calculation are performed.
 - This is done because employees may work less hours in the loan period which contributes to the FTE reduction and could be paid an average hourly wage that is less than the Q1 average, therefore, the calculation is performed for both scenarios.
 - **Per SBA guidance:** To ensure that borrowers are not doubly penalized, the salary/wage reduction applies only to the portion of the decline in employee salary and wages that is not attributable to the FTE reduction.
- **Headcount Comparison:** Two columns are included in this section and the purpose of these columns will be to show the FTE calculations by employee for the loan period vs. the chosen comparison period. The columns are:
 - **Loan Period Average FTE**
 - **Comparison Period Average FTE**
 - **Note:** Owner-employees will not show an FTE calculation in these 2 columns

Company Code	Company Name	Pay Group	Number	Employee Name	Status	Hire Date	Date	Category	Wage Reduction	Exclude Reason
CBCA	Manor Books	BW-MPAYTest	*102663	Ackerman, Rick	Active	1/1/2000		Full Time Temporary		
CBCA	Manor Books	BW-MPAYTest	*10005	Hamilton, Joe	Active	9/27/2016		Full Time		
CBCA	Manor Books	BW-MPAYTest	*102666	Hilton, Mary	Active	7/9/2019		Full Time		
CBCA	Manor Books	BW-MPAYTest	*10109	Terrone, James	Active	7/7/2008		Full Time		
CBCA	Manor Books	BW-MPAYTest	*10104	Williams, David	Active	6/4/2007		Full Time		
CBCA	Manor Books	BW-MPAYTest								
CBCA	Manor Books	Semi-Monthly	*102	Abernathy, Mark K	Active	3/10/1997		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	1/1/2000		Full Time Temporary		
CBCA	Manor Books	Semi-Monthly	*10003	Archer II, Barry T	Active	9/1/2014		Full Time		
CBCA	Manor Books	Semi-Monthly	*105	Baley, Elliott	Active	6/5/2005		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	Broker, Adam T	Active	6/3/2014		Full Time		
CBCA	Manor Books	Semi-Monthly	*1087	Conner, Bill T	Active	2/25/2013		Full Time		
CBCA	Manor Books	Semi-Monthly	*111	Doe, John	Active	2/22/2005		Part Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	*113	Hancock, Jed	Active	1/1/2011		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly	*102665	Hargrove, 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	7/9/2019		Full Time		
CBCA	Manor Books	Semi-Monthly	*116	J. Paines-ville Concord	Terminated	9/1/2011	10/30/2018	Full Time	Yes	Employee Terminated Prior to Loan Period
CBCA	Manor Books	Semi-Monthly	*10086	Johnson, Bill	Active	1/1/2013		Part Time		
CBCA	Manor Books	Semi-Monthly	*10004	Karl, Brent P	Terminated	9/1/2014	6/30/2017	Part Time	Yes	Employee Terminated Prior to Loan Period
CBCA	Manor Books	Semi-Monthly	*10104	Williams, David	Active	6/4/2007		Full Time		
CBCA	Manor Books	Semi-Monthly	*112	Zoom, Zeida	Active	7/6/2008		Full Time	Yes	2019 Accumulated Wage over 100K
CBCA	Manor Books	Semi-Monthly								

Q1 2020				Loan Period			
Hours	Wages	Hourly Wage	Annualized Wage	Average FTE	Hours	Wages	Hourly Wage
433.35	13,083.30	30.1911	52,333.20	0	201.67	6,510.62	32.2835
433.35	13,750.00	31.7295	55,000.00	0.6	198.01	6,644.84	33.5581
433.35	86,666.65	199.9923	346,666.60	0.6	198.01	39,961.99	201.818
433.35	14,285.80	32.9660	57,143.20	0.5	190.67	5,569.06	29.2078
433.35	22,180.80	51.1845	88,723.20	0.6	201.67	10,674.15	52.9288
433.35	22,230.70	51.2996	88,922.80	0.6	198.01	10,519.85	53.1279
433.30	11,250.00	25.9635	45,000.00	0.6	194.32	5,417.99	27.8818
400.00	9,833.30	24.5832	39,333.20	0	189.67	5,003.24	26.3787
0.00	500.00	0.0000	2,000.00	0	103.00	2,750.16	26.7006
0.00	0.00	0.0000	0.00	1	310.00	11,795.00	38.0484
433.35	21,255.00	49.0481	85,020.00	0.6	203.01	10,304.84	50.7603
80.00	2,250.00	28.1250	9,000.00	0	0.00	0.00	0
433.35	92,250.00	212.8764	369,000.00	0.6	199.47	42,821.12	214.6745
38.25	4,272.86	111.7088	17,091.44	0.4	133.33	3,048.87	22.8671
0.00	1,250.00	0.0000	5,000.00	0	20.00	834.00	41.7
513.30	17,915.59	34.9028	71,662.36	0	0.00	0.00	0
0.00	0.00	0.0000	0.00	0	0.00	0.00	0
0.00	0.00	0.0000	0.00	1	315.00	13,550.00	43.0159
0.00	1,250.00	0.0000	5,000.00	0.3	93.33	933.33	10.0003

Hourly Wage Method:		Percent of Q1 Wage: Divide Loan Period Hourly Wage by Q1 Hourly Wage. If greater than .75, no reduction in wage. Hourly Wage Calc: If less than .75, multiply Q1 Hourly Wage by .75 and subtract Loan Period Hourly Wage. Q1 Average Weekly Hours: Calculate the Average hours worked in Q1 (Q1 Hours / 13 weeks). Salary/Hourly Wage Reduction: Multiply Hourly Wage Calc by the Q1 Average Weekly Hours. Then multiply by 8.					Headcount Comparison	
Average Annual Wage Method:		Percent of Q1 Wage: Divide Loan Period Annualized Wage by Q1 Annualized Wage. If greater than .75, no reduction in wage. Annual Wage Calc: If less than .75, multiply Q1 Annualized Wage by .75 and subtract Loan Period Annualized Wage. Salary/Hourly Wage Reduction: Multiply Annual Wage Calc by 8 and divide by 52. Result					Loan Period	Comparison Period
Hourly Wage	Annualized Wage	Calculation Method	Percent of Q1 Wage	or Annual Wage Calc	Q1 Average Weekly Hours	Wage Reduction	Average FTE	Average FTE
32.2835	42,319.03							
33.5581	43,191.46	Hourly Wage	105.76%				0.6	0.9
201.818	259,752.94						0.6	0.9
29.2078	36,198.89	Hourly Wage	88.60%				0.5	1.0
52.9288	69,381.98	Hourly Wage	103.41%				0.6	0.1
53.1279	68,379.02						0.6	0.9
27.8818	35,216.94	Hourly Wage	107.39%				0.6	
26.3787	32,521.06	Hourly Wage	107.30%					0.8
26.7006	17,876.04	Average Annual Salary	893.80%					0.1
38.0484	76,667.50						1.0	
50.7603	66,981.46						0.6	1.0
0	0.00	Hourly Wage			21.09	6.15	1,037.60	
214.6745	278,337.28						0.6	1.0
22.8671	19,817.66	Average Annual Salary	115.95%				0.4	
41.7	5,421.00	Average Annual Salary	108.42%					
0	0.00	Hourly Wage			26.18	39.48	8,268.72	
0	0.00							0.2
43.0159	88,075.00						1.0	
10.0003	6,066.64	Average Annual Salary	121.33%				0.3	

The Exception Reason has been added to the Loan Period Average FTE column Loan Period Details tab, if applicable to identify the employees that are not included in that calculation.

Headcount Comparison	
Loan Period Average FTE	Comparison Period Average FTE
1.0	
1.0	
2.0	0.0
Owner	
0.6	0.9
0.6	0.9
0.6	1.0
0.6	0.1
0.6	0.9
0.6	
FTE Exception	0.8
FTE Exception	0.1
0.6	1.0
0.6	1.0

2019 Employee Hours Paid

The tab titled **2019 Employee Hours Paid** details the month-by-month hours and FTE from Feb 15th to June 30th, 2019. The column headers include:

- Company Code
 - Company Name
 - Pay Group
 - Employee Number
 - Employee Name
 - **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 only reflect hours from February 15 through February 28, 2019.
- 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, Zelde	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

2019 Seasonal Period

If a begin date is entered in the filter for a Legal Company under **Seasonal Period Begin** date, this tab will populate. The column headers include:

- Company Code
- Company Name
- Pay Group
- Employee Number
- Employee Name
- **Hours for the selected seasonal period:** Calculated by summing up hours paid in each of those months.
Note: The seasonal timeframe when selected will account for 84 days (12 weeks).
- **FTE for the selected seasonal period:** 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.

Pay Group	Employee Number	Employee Name	May Hours	May FTE	June Hours	June FTE	July Hours	July FTE	August Hours	August FTE
Semi-Monthly	102	Abernathy, Mark K	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	101	Able Sr, Mark James	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	110	Able, John	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	102863	Ackerman, Rick	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	105	Bailey, Elliott	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	122	Broker, Adam T	160.00	0.9	80.00	0.9	240.00	0.9	0.00	0.0
Semi-Monthly	111	Doe, John	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	113	Hancock, Jed	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly	102864	Henderson, Ben	0.00	0.0	0.00	0.0	16.00	0.1	0.00	0.0
Semi-Monthly	10006	Johnson, Bill	0.00	0.0	0.00	0.0	5.00	0.0	0.00	0.0
Semi-Monthly	104	Williams, David	0.00	0.0	0.00	0.0	40.00	0.1	0.00	0.0
Semi-Monthly	112	Zoom, Zelda	173.34	1.0	86.67	1.0	260.01	1.0	0.00	0.0
Semi-Monthly		Total	1,546.72	8.9	773.36	8.9	2,389.08	9.1	0.00	0.0
		Total	1,546.72	8.9	773.36	8.9	2,389.08	9.1	0.00	0.0
			1,546.72	8.9	773.36	8.9	2,389.08	9.1	0.00	0.0

2020 Employee Hours Paid

The tab titled **2020 Employee Hours Paid** details the month-by-month hours and FTE from Jan 1st – Feb 29th, 2020. The column headers include:

- Company Code
- Company Name
- Pay Group
- Employee Number
- Employee Name
- **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 III, 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, Zaida	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

Employee Loan Period Details

The tab titled **Employee Loan Period Details** includes the payrolls during the Loan Period including the Paid Hours and Paid Wages. The FTE count is determined by the weekly threshold hours entered under Options (or 40) when generating the report. The column headers include:

- Company Code
- Company Name
- Pay Group
- Employee Number
- Employee Name
- **Period Begin Date:** Includes the first period begin date of the first full payroll period within the covered loan period.
- **Period End Date:** Includes the last period end date that is inclusive of the 8-week loan period up through the current date.

Note: For biweekly and more frequent payroll frequencies, the Alternative Payroll Covered Period can be used. The report is using the paid or incurred option selected in the Report Options and counting forward 56 or 168 days. For semi-monthly or monthly payroll frequencies, the Covered Payroll Period will be used which will calculate the number of days from the **Loan Origination Date** entered under Legal Miscellaneous Fields and count 56 or 168 days forward.
- **Pay Period Number:** The Pay Period #, Run # and Run Type will be displayed on the Loan Period Details page to easily identify the special payroll hours have been included with.
 - Special payrolls are not counted as a separate payroll in the FTE calculation, but any hours associated with those payrolls will be accounted for in the hours calculation.
 - You can find the Pay Period # in the top right-hand corner of the Payroll Summary, and on the Payroll Run History page.
- **Weekly FTE Hours**
- **Paid Hours:** Hours paid each payroll.
- **Number of Weeks:**
- **Average Hours Per Week:** Based on guidance in the SBA Loan Forgiveness Application on page 4 which states:
 - "For each employee, enter the **average number of hours paid per week**, divide by 40, and round the total to the nearest tenth".

- **Average FTE:** The loan period average FTE calculation will add up all hours for the loan period and divide by the # of pay periods to get an average, then divide by 40 to calculate the average FTE (special payrolls will still be excluded from the # of pay periods, but hours will be included in the calculation)
- **Wages:** Gross wages which includes gross salary, gross wages, gross tips, gross commissions, paid leave, separation pay but **excluding** leave covered by the Families First Coronavirus Response Act (FFCRA), or the "CPPP_GRS" accumulator earnings paid during that payroll run.
- **Health Costs:** Defaults to Medical pre and post tax memo accumulators unless a custom accumulator (CPPP_BEN) is created to override the value.
- **Retirement Costs:** Defaults to any Employer Deferred Comp match unless a custom accumulator (CPPP_RET) is created to override the value.
- **State Local ER Tax:** Calculates from state unemployment taxes and any other state/local employer paid taxes.

Payroll Run Type	Run Number	Period Begin Date	Period End Date	Pay Period Number	Weekly FTE Hours	Paid Hours	Number of Weeks	Average Hours Per Week	Average FTE	Wages	Health Cost	Retirement Cost	State Local ER Tax
Regular Payroll	253	5/1/2020	5/15/2020	6		86.67				17,333.33	20.00	0.00	0.00
Regular Payroll	254	5/18/2020	5/31/2020	7		86.67				17,333.33	20.00	0.00	0.00
Regular Payroll	256	6/1/2020	6/15/2020	8		10.00				2,221.08	20.00	0.00	0.00
Regular Payroll	257	6/15/2020	6/30/2020	9		13.33				4,192.16	20.00	0.00	0.00
Employee Total					35	196.67	8.00	24.58	0.7	41,079.90	80.00	0.00	0.00