

Expense Category Non Payroll Costs	Allowable	Forgivable
MORTGAGE INTEREST PAYMENTS	YES	YES
RENT PAYMENTS	YES	YES
UTILITY PAYMENTS	YES	YES
INTEREST PAYMENTS OTHER DEBT OBLIGATIONS	YES	NO
ELECTRICITY	YES	YES
GAS	YES	YES
WATER	YES	YES
INTERNET	YES	YES
TELEPHONE	YES	YES
TRANSPORTATION*	YES	YES
EQUIPMENT LEASE*	YES	YES
CELL PHONE	YES	YES
CLOUD COMPUTING	NO	NO
IT EXPENSES	NO	NO

PPP Loan Fund Forgivable Expenses

Expense Category Payroll Costs	Allowable	Forgivable
SALARY, WAGES, TIPS, PAID LEAVE, & COMMISSIONS LESS THAN \$100K ANNUALLY	YES	YES
SALARY, WAGES, TIPS, PAID LEAVE, & COMMISSIONS MORE THAN \$100K ANNUALLY	NO	NO
BONUSES*	YES	YES
PAYMENTS MADE TO INDEPENDENT CONTRACTORS	NO	NO
PAYMENTS MADE TO NON-US EMPLOYEES	NO	NO
VACATION, PARENTAL, FAMILY, MEDICAL, & SICK LEAVE NOT CREDITED UNDER FAMILIES FIRST CORONAVIRUS RESPONSE ACT	YES	YES
GROUP HEALTHCARE BENEFITS PAID BY EMPLOYER	YES	YES
GROUP HEALTHCARE BENEFITS PAID BY SELF-EMPLOYED OR PARTNERSHIP	NO	NO
WORKERS COMPENSATION PREMIUMS	NO	NO
RETIREMENT PLAN EMPLOYER MATCH	YES	YES
DEFINED-BENEFIT PLAN EMPLOYER CONTRIBUTION	YES	YES
DEFINED-CONTRIBUTION PLAN EMPLOYER CONTRIBUTION	YES	YES
CONTRIBUTION TO A SEP/KEOGH PAID BY SELF-EMPLOYED OR PARTNERSHIP	NO	NO
FEDERAL UNEMPLOYMENT TAX	NO	NO
EMPLOYER-PAID FEDERAL EMPLOYMENT TAXES (I.E. SS AND MEDICARE)	NO	NO
EMPLOYER-PAID STATE DISABILITY INSURANCE (IN APPLICABLE STATES)	YES	YES
STATE UNEMPLOYMENT INSURANCE	YES	YES