Payroll Documentation

- **Cash Compensation**
  Required documentation for Cash Compensation includes:
  - Bank account statements OR third-party payroll service provider reports documenting the amount of cash compensation paid to employees; and, payroll tax filings reported, or that will be reported, to the IRS (typically, Form 941).
- **Employer Contributions to Employee Health insurance and for Employer Contributions Employee Retirement plans**
  Required documentation for Employer Contributions to employee health insurance and employee retirement plans includes:
  - Payment receipts, cancelled checks, or account statements documenting the amount of any employer contributions to employee health insurance and retirement plans that the Borrower included in the forgiveness amount.
- **Employer paid state and local taxes**
  Required documentation for State and Local Taxes includes:
  - State quarterly business and individual employee wage reporting and unemployment insurance tax filings reported, or that will be reported OR equivalent third-party payroll service provider reports. Must overlap with the Covered Period or the Alternative Payroll Covered Period.

Mortgage Interest Documentation

If your application includes expenses for Mortgage Interest, you must provide:

- Documentation verifying existence of the obligations prior to February 15, 2020 and eligible payments from the Covered Period; this should include:
  - Copy of lender amortization schedule and receipts or cancelled checks verifying eligible payments from the Covered Period; or lender account statements from February 2020 and the months of the Covered Period through one month after the end of the Covered Period verifying interest amounts and eligible payments.

Rent or Lease Documentation

If your application includes expenses for Rent or Lease payments, you must provide:

- Copy of current lease agreement and receipts or cancelled checks verifying eligible payments from the Covered Period; or lessor account statements from February 2020 and from the Covered Period through one month after the end of the Covered Period verifying eligible payments.

Utility Payments

If your application includes expenses for covered Utility Payments, you must provide:

- Copy of invoices from February 2020 and those paid during the Covered Period and receipts, cancelled checks, or account statements verifying those eligible payments.

FTE Documentation

If you used SBA Form 3508: upload documentation verifying FTE used for purposes of completing PPP Schedule A, line 11 (average FTE during the Borrower's chosen reference period). Documents may include payroll tax filings reported, or that will be reported, to the IRS (typically, Form 941); state quarterly business and individual employee wage reporting and unemployment insurance tax filings, or equivalent payroll processor records that best correspond to the chosen reference period.

If you used SBA Form 3508EZ AND you selected only item #2 on the Checklist for Using SBA Form 3508EZ: upload documentation verifying the average number of full-time equivalent employees on payroll employed by the Borrower on January 1, 2020 and at the end of the Covered Period (or at the date of Forgiveness Application submission). This documentation may include payroll tax filings reported, or that will be reported, to the IRS (typically, Form 941), state quarterly business and individual employee wage reporting and unemployment insurance tax filings, or equivalent payroll processor records that best correspond to the covered period.