

TAX CREDIT & RELIEF OVERVIEW

Some Housekeeping Items:

- All participants have been placed on mute.
- All registrants will receive a follow up e-mail with a link to the recorded webinar and any training documentation.
- Stay updated and register for upcoming webinars on our COVID-19 INFO Center here: <https://ctrhcm.com/home/covid-19-information-center/>
- This training is intended for educational and informational purposes. We hope that you learn a lot but the information should not be construed as legal or tax advice.
- If you have any questions or want to request training, please e-mail training@ctrhcm.com

Today's Presenter:



BRIDGET ESCOBAR
President, CTR Payroll

OVERVIEW OF PAYROLL TAX RELIEF OPTIONS

CREDITS		
Eliminate or Reduce Tax Liability		
FFCRA	Paid Sick Leave	Credit to 941 Taxes= Wages + ER Medicare+ Health insurance
FFCRA	Extended FMLA	Credit to 941 Taxes= Wages + ER Medicare+ Health insurance
Cares Act	Employee Retention Credit	Credit for 941=Wages + Healthcare Expense

EXTENSIONS		
Extend Due Dates for Tax Liability		
Cares Act	Payroll Tax Deferral	Extension to pay employer matching FICA Social Security
State	State Income and Unemployment Tax	Extensions to report and pay payroll taxes

PAYROLL TAX DEFERRAL

- Beginning on March 27, 2020 through December 31, 2020 employers may defer, without penalty, the deposit of the Employer Portion of Social Security Tax payments
- **Which Federal Payroll Tax is Eligible for Deferral?**
 - ER Portion of Social Security- 6.2%
- **Deferral Timeline:**
 - 50% must be paid on December 31, 2021
 - 50% must be paid on December 31, 2022

PAYROLL TAX DEFERRAL

Who is Eligible to Defer?

All Employers

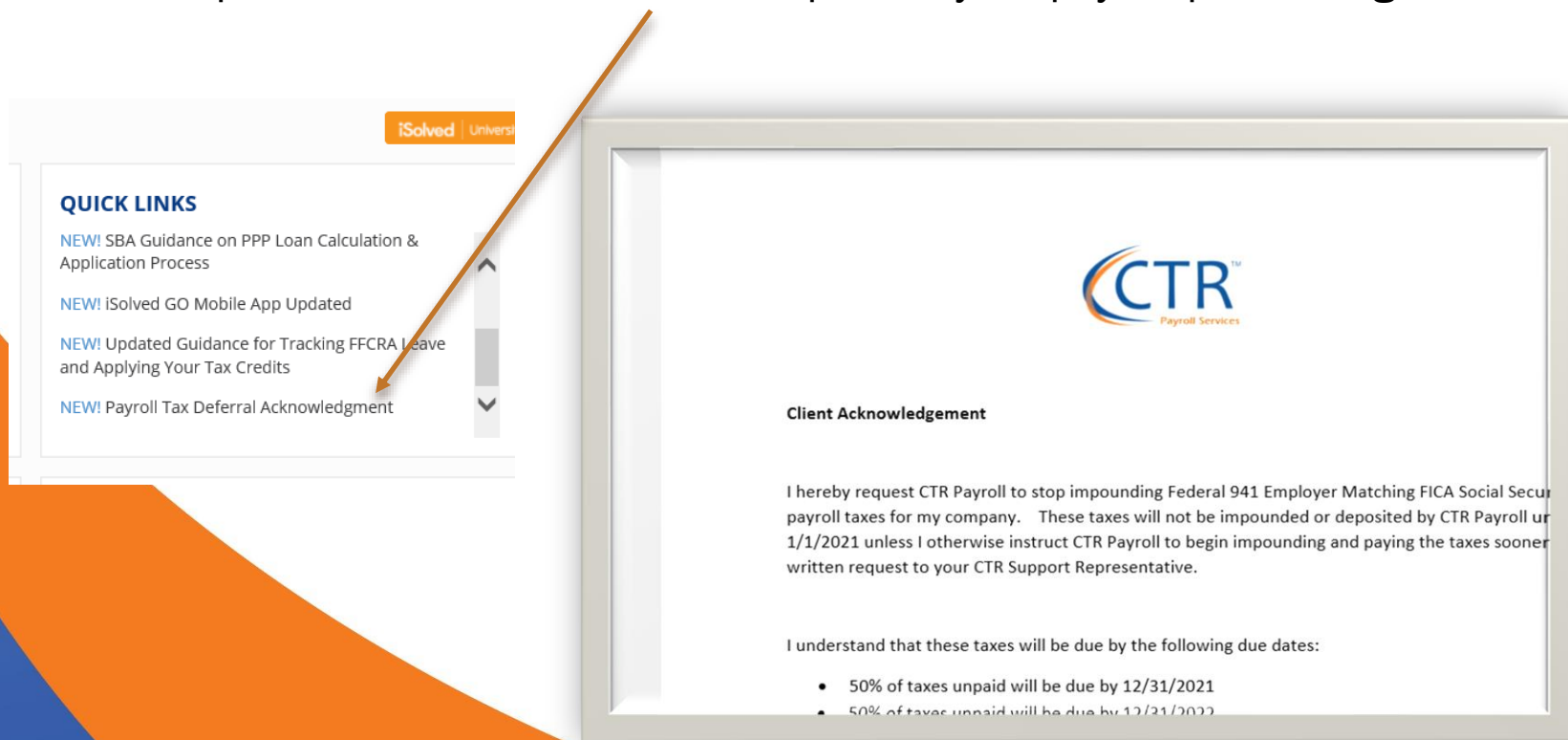
Special Rules for Employers with a PPP Loan

- You **MAY** defer until you have received a decision of loan forgiveness from your lender
- Once you receive your loan forgiveness from your lender, you may no longer defer
- The amount you deferred up to the loan forgiveness date must be paid by the same deadlines (50% before 12/31/2021 and remainder due 12/31/2022)

PAYROLL TAX DEFERRAL

How Do you Submit a Request for a Social Security Tax Deferral?

You will find a form under “Quick Links” on the Landing Page of iSolved. Complete this form and send it to your Customer Support Representative at least 24 hours prior to your payroll processing date.

The image shows a screenshot of the iSolved landing page on the left and a sample "Client Acknowledgement" form on the right. An orange arrow points from the "NEW! Payroll Tax Deferral Acknowledgment" link in the iSolved "QUICK LINKS" section to the sample form. The iSolved page has an orange header with "iSolved | University" and a list of links under "QUICK LINKS". The sample form has a white background with a grey border and the CTR Payroll Services logo at the top. It contains a "Client Acknowledgement" section with a request to stop impounding taxes and a section for due dates.

QUICK LINKS

- [NEW! SBA Guidance on PPP Loan Calculation & Application Process](#)
- [NEW! iSolved GO Mobile App Updated](#)
- [NEW! Updated Guidance for Tracking FFCRA Leave and Applying Your Tax Credits](#)
- [NEW! Payroll Tax Deferral Acknowledgment](#)

CTR Payroll Services

Client Acknowledgement

I hereby request CTR Payroll to stop impounding Federal 941 Employer Matching FICA Social Security payroll taxes for my company. These taxes will not be impounded or deposited by CTR Payroll until 1/1/2021 unless I otherwise instruct CTR Payroll to begin impounding and paying the taxes sooner in written request to your CTR Support Representative.

I understand that these taxes will be due by the following due dates:

- 50% of taxes unpaid will be due by 12/31/2021
- 50% of taxes unpaid will be due by 12/31/2022

PAYROLL TAX DEFERRAL

How can we tell our taxes are being deferred?

- After receiving your deferral request, CTR will block the impound of the ER Social Security tax within our software
- When you run your Payroll Summary Report you will note that your payroll funding will still include the amount for ER Social Security
- If you are an ACH Client (i.e. CTR impounds your account) you will note that the impound to your bank statement will be your Total Payroll Funding minus SOC SEC ER.
- If you are a Wire Client (i.e. you send your funds to CTR) then you will wire the total Payroll Funding minus the SOC SEC ER amount on your payroll summary.

	----- CURRENT -----	
Federal Deposits	Wages	Taxes
FEDERAL WH	761,247.97	84,277.84
MED EE (1.450000%)	803,716.45	11,706.92
MED ER (1.450000%)	803,716.45	11,653.83
SOC SEC EE (6.200000%)	797,817.50	49,464.78
SOC SEC ER (6.200000%)	797,817.50	49,464.78
Total Federal Deposits		206,568.15

PAYROLL TAX DEFERRAL



Where can I get a running total of total SOC SEC ER taxes deferred?

Run the Tax Liability Summary by Date Range Report in iSolved. You will select the first Check Date that you deferred your ER Social Security tax through the current date to see your total deferred taxes.

Tax Agency	Tax	Check Date	Subject Wage	Taxable Wage	Tax Amount
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	1/10/2020	176,015.73	176,015.73	10,912.97
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	1/15/2020	140,705.35	140,705.35	8,723.72
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	1/24/2020	301,756.50	301,756.50	18,708.96
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	2/7/2020	364,483.44	364,483.44	22,597.95
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	2/21/2020	209,166.28	209,166.28	12,968.29
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	3/6/2020	250,656.48	250,656.48	14,758.54
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	3/12/2020	34,161.72	34,161.72	2,118.02
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	3/20/2020	239,422.33	239,422.33	13,268.80
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	4/3/2020	228,876.20	228,876.20	13,055.71
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC EE	4/17/2020	227,193.85	227,193.85	13,442.49
Total - SOC SEC EE			2,172,437.88	2,172,437.88	130,555.45
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	1/10/2020	176,015.73	176,015.73	10,912.97
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	1/15/2020	140,705.35	140,705.35	8,723.72
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	1/24/2020	301,756.50	301,756.50	18,708.96
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	2/7/2020	364,483.44	364,483.44	22,597.95
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	2/21/2020	209,166.28	209,166.28	12,968.29
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	3/6/2020	250,656.48	250,656.48	15,540.67
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	3/12/2020	34,161.72	34,161.72	2,118.02
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	3/20/2020	239,422.33	239,422.33	14,844.22
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	4/3/2020	228,876.20	228,876.20	14,190.31
Federal - 941 Taxes (Federal Tax Deposit)	SOC SEC ER	4/17/2020	227,193.85	227,193.85	14,086.05
Total - SOC SEC ER			2,172,437.88	2,172,437.88	134,691.16

PAYROLL TAX DEFERRAL



How will Payroll Tax Deferrals be Reported?

Form 941 Quarterly Federal Tax Return is to be revised for the 2nd Quarter to enable employers to report deferrals of the employer portion of Social Security tax. The IRS will also release guidance regarding how employers would report deferrals applicable to the period from March 27th through March 31.

CARES ACT EMPLOYEE RETENTION CREDITS



WHO IS ELIGIBLE?

All employers

Who is NOT Eligible?

- State and Local Governments
- Employers who take small Business Loans (i.e. the PPP Loan)

CARES ACT EMPLOYEE RETENTION CREDITS



ADDITIONAL QUALIFICATIONS FOR ELIGIBILITY

Your business must have been **fully or partially suspended** by **government order** due to COVID-19 during the calendar quarter

OR

Your gross receipts are below 50% of the comparable quarter in 2019. You continue to be eligible until the calendar quarter your gross receipts are above 80% of a comparable quarter in 2019. Once that quarter is complete, the employer is no longer eligible

CARES ACT EMPLOYEE RETENTION CREDITS



WHAT IS “PARTIALLY SUSPENDED”?

A government authority imposes restrictions on the business operations limiting commerce, travel or group meetings due to COVID-19 such that the business is not operating under its normal capacity.

Example Provided by IRS: A state governor issues an executive order closing all restaurants, bars, and similar establishments in the state in order to reduce the spread of COVID-19. However, the executive order allows those establishments to continue food or beverage sales to the public on a carry-out, drive-through, or delivery basis. This results in a partial suspension of the operations of the trade or business due to an order of an appropriate governmental authority with respect to any restaurants, bars, and similar establishments in the state that provided full sit-down service, a dining room, or other on-site eating facilities for customers prior to the executive

CARES ACT EMPLOYEE RETENTION CREDITS



HOW MUCH CREDIT CAN WE CLAIM?

You may claim 50% of qualified wages (including allocable qualified health plan expenses) paid in a calendar quarter.

The maximum amount of qualified wages for ALL calendar quarters is \$10,000 which means the max credit for each employee is \$5,000.

Example 1: Eligible Employer pays \$10,000 in qualified wages to Employee A in Q2 2020. The Employee Retention Credit available to the Eligible Employer for the qualified wages paid to Employee A is \$5,000.

Example 2: Eligible Employer pays Employee B \$8,000 in qualified wages in Q2 2020 and \$8,000 in qualified wages in Q3 2020. The credit available to the Eligible Employer for the qualified wages paid to Employee B is equal to \$4,000 in Q2 and \$1,000 in Q3 due to the overall limit of \$10,000 on qualified wages per employee for all calendar quarters.

CARES ACT EMPLOYEE RETENTION CREDITS



STEP 1: Determine the average number of employees that your business employed in 2019

- The determination of the “average number of full-time employees” is set out in Section 4980H of the Tax Code. This is the same provision as the ACA Large Employer Determination.
 - Count the number of FT employees in a month (employees who work on average over 30 hours per week)
 - For all other PT and Variable Hour employees, add their hours for each month and divide by 120 to get your FTEs
 - Add the FT employees and FTEs for each month of 2019 and divide by 12.

Client ID: aev2015	ACA LARGE EMPLOYER COMPLIANCE TEST	From Date: 1/1/2014
Client: ACA Mgmt	ACA Mgmt, LLC	To Date: 12/31/2014
Report Generated on: 5/27/2015 11:54:09 AM		

IMPORTANT NOTE: In determining whether an employer is an applicable large employer, you must include all entities as a single employer under §§414(b), (c), (m), and (o) of the Internal Revenue Code. Thus, all employees of a controlled group of entities under §414(b) or (c), an affiliated service group under §414(m), or under §414(o) are taken into account in determining applicable large employer status. Also, you must include any predecessor employer and successor employer.

Report Total												
	Jan 2014	Feb 2014	Mar 2014	Apr 2014	May 2014	Jun 2014	Jul 2014	Aug 2014	Sep 2014	Oct 2014	Nov 2014	Dec 2014
Full Time Employee Count	99	101	105	105	106	109	109	110	111	112	113	114
Total Hours for FTE Calculation	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00
FTE Count	2	2	2	2	2	2	2	2	2	2	2	2
Total FTE Count	101	103	107	107	108	111	111	112	113	114	115	116

For Applicable Large Employer determination your FTE employee count is:

109

CARES ACT EMPLOYEE RETENTION CREDITS



Employers with less than 100 employees: If the employer had 100 or fewer employees on average in 2019, the credit is based on wages paid to all employees, regardless if they worked or not. If the employees worked full time and were paid for full time work, the employer still receives the credit.

Employers with more than 100 employees: If the employer had more than 100 employees on average in 2019, then the credit is allowed only for wages paid to employees who did not work during the calendar quarter. The wages cannot exceed what the employee would have been paid for working an equivalent duration during the 30 days prior.

CARES ACT EMPLOYEE RETENTION CREDITS



STEP 2: Determine Which Wages will be Included in Your Calculation

- Qualified wages paid between March 13 through December 31, 2020
- Compensation (*as defined by Section 3231(e) of the IRS Code*):
 - **Includes:** Gross Wages- Salary, Wages, and Cash Tips
 - **Does not Include:** Reimbursements, certain wages for Non-Resident Aliens, and qualified leave wages under the FFCRA
- Qualified health plan expenses- any amount paid for health insurance coverage that is excluded from gross income (i.e ER Cost of Health Insurance)

Employee Number	Employee Name	Current Gross Wages	Current Health Care Expense	Credit (50%)	Credit Left to Take
6344	Small, Jessie	3,248.46	0.00	1,624.23	3,375.77
6046	Carter, John	2,011.03	0.00	1,005.52	3,994.49
6465	Scott, Henry	408.38	178.30	293.34	4,706.66
6266	Duff, Linda	1,307.70	178.30	743.00	4,257.00
6374	Cambell, Sheri	370.65	178.30	274.48	4,725.53
6765	Linton, Todd	1,128.81	0.00	564.41	4,435.60
6778	Baker, Missy	54.59	0.00	27.30	4,972.71
6780	Porter, Leslie	87.08	0.00	43.54	4,956.46
6790	Williams, Janet	1,597.15	0.00	798.58	4,201.43
6791	Black, Ben	43.50	0.00	21.75	4,978.25
6792	Lang, Jessica	1,730.77	0.00	865.39	4,134.62
6793	Holt, Lester	115.83	0.00	57.92	4,942.09
6796	Rainey, Luke	560.00	0.00	280.00	4,720.00
REPORT TOTAL		12,663.95	534.90	6,599.43	58,400.58

CARES ACT EMPLOYEE RETENTION CREDITS



STEP 3: Reduce Your Federal Payroll Tax Liability by Your Total Credit

An employer may reduce the amount of federal employment taxes it deposits for the quarter by the amount of the credit. Any excess credits can be applied toward the next payroll in the same calendar quarter.

Employee Name	Current Gross Wages	Current Health Care Expense	Credit (50%)	Total Federal Deposit	Remaining Credit
Small, Jessie	3,248.46	0.00	1,624.23	866.70	757.53
Carter, John	2,011.03	0.00	1,005.52	556.03	449.49
Scott, Henry	408.38	178.30	293.34	72.16	221.18
Duff, Linda	1,307.70	178.30	743.00	300.80	442.20
Cambell, Sheri	370.65	178.30	274.48	62.61	211.87
Linton, Todd	1,128.81	0.00	564.41	223.29	341.12
Baker, Missy	54.59	0.00	27.30	8.34	18.96
Porter, Leslie	87.08	0.00	43.54	13.32	30.22
Williams, Janet	1,597.15	0.00	798.58	410.88	387.70
Black, Ben	43.50	0.00	21.75	6.66	15.09
Lang, Jessica	1,730.77	0.00	865.39	451.49	413.90
Holt, Lester	115.83	0.00	57.92	17.72	40.20
Rainey, Luke	560.00	0.00	280.00	127.75	152.25
	12,663.95	534.90	6,599.43	3,117.75	3,481.68

CARES ACT EMPLOYEE RETENTION CREDITS



What if my Credits Exceed my Federal Tax Deposits for a Quarter?

- You should first reduce your remaining federal employment tax deposits (941) for wages paid in the same quarter to zero
- If you still have a credit, you have two options (1) you can file a Form 7200 (Advance Payment of Employer Credits Due to COVID-19) to claim an advance credit for the remaining refunds for the quarter or (2) you may claim the refundable portions on Form 941 and wait until the IRS processes form 941.
- The completed Form 7200 may be faxed to the IRS at 855-248-0552
 - Instructions: <https://www.irs.gov/pub/irs-pdf/i7200.pdf>
 - Form: <https://www.irs.gov/pub/irs-pdf/f7200.pdf>

Note: You must you notify the CTR Tax department if you intend on filing Form 7200 to ensure that we do not also request the credit on the 941.

CARES ACT EMPLOYEE RETENTION CREDITS



What if you paid qualified wages in 1st Quarter?

You can claim credits based on wages paid as early as March 13, 2020. Based on recent IRS Guidance, these wages can be calculated and included as credits to your 2020 2nd Quarter payments/filings or you may request an advance payment of the credit via Form 7200. Please work directly with CTR to determine the best course of action.

Note: The form, instructions, or publication you are looking for begins on the next page of this PDF. Before viewing it, however, please see the important update information below.



Employee Retention Credit for Employers Subject to Closure Due to COVID-19 Crisis

The Coronavirus Aid, Relief, and Economic Security (CARES) Act supports certain employers that operate a business during 2020 and retain employees, despite experiencing economic hardship related to the COVID-19 crisis, with an employee retention credit. The refundable tax credit is equal to 50% of qualified wages paid to employees after March 12, 2020, and before January 1, 2021. If you paid any qualified wages between March 13, 2020, and March 31, 2020, inclusive, you will include 50% of those wages together with 50% of any qualified wages paid during the **second** quarter of 2020 on your second quarter Form 941, 941-SS, or 941-PR to claim the employee retention credit. Do **not** include the credit on your first quarter Form 941, 941-SS, or 941-PR.

CARES ACT EMPLOYEE RETENTION CREDITS



IRS FORM 7200

7200 Form (March 2020) Department of the Treasury Internal Revenue Service		Advance Payment of Employer Credits Due to COVID-19 ▶ Go to www.irs.gov/Form7200 for instructions and the latest information.	OMB No. 1545-0029
Name (not your trade name)		Employer identification number (EIN)	
Trade name (if any)		Applicable calendar quarter (check one) (2) <input type="checkbox"/> April, May, June (3) <input type="checkbox"/> July, August, September (4) <input type="checkbox"/> October, November, December	
Number, street, and apt. or suite no. If a P.O. box, see instructions.			
City or town, state, and ZIP code. If a foreign address, also complete spaces below. (See instructions.)			
Foreign country name		Foreign province/county	Foreign postal code
Does a third-party payer file your employment tax return? (See instructions.) If "Yes," enter its name.			Third-party payer's EIN (if applicable)
Tip: File Form 7200 if you can't reduce your employment tax deposits to fully account for these credits that you expect to claim on your employment tax return for the applicable quarter. Don't reduce your employment tax deposits and request advanced credits for the same expected credits. You will need to reconcile your advanced credits and reduced deposits on your employment tax return. You can't request an advance payment of the credit for sick and family leave for self-employed individuals.			
Part I Tell Us About Your Employment Tax Return			
A Check the box to indicate which employment tax return form you file (or will file for 2020): (1) <input type="checkbox"/> 941, 941-PR, or 941-SS (2) <input type="checkbox"/> 943 or 943-PR (3) <input type="checkbox"/> 944 or 944(SP) (4) <input type="checkbox"/> CT-1			
B Is this a new business started on or after January 1, 2020? ▶ <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," skip line C unless you've already filed Form 941, Form 941-PR, or Form 941-SS for at least one quarter of 2020.			
C Amount reported on line 2 of your most recently filed Form 941 (or wages reported on Schedule R (Form 941), column (c), by your third-party payer (see instructions)). If you file a different employment tax return, see instructions			
D Enter the total number of employees you have. See instructions ▶			



Include any available credits from Q1 in your forms filed in Q2



Part 1
A - Most employers will check box 1 (941)

C - Use line 2 from Q1 941 (if available), otherwise use Q4 2019 941

D - Used to determine eligibility for credits



UPDATES TO ASSIST WITH RETENTION CREDIT CALCULATIONS

- The iSolved Development Team is in the process of adding functionality to calculate the Employee Retention Credits
- These amounts can be entered directly on our “Business Tax Credit Screen” prior to processing your next payroll. In the event you would like to claim these credits, we can assist you with the entry of the tax credits.
- Once the credit is entered, the amount will be applied against the next payroll tax liability. If you have credits from payrolls that you processed prior to the release of this functionality, these can be entered against future payrolls in Quarter 2 or we can assist you with requesting the credits via IRS Form 7200.
- This Retention Credit functionality is slated to be released on April 17, 2020

PPP LOAN V. EMPLOYEE RETENTION CREDIT



You cannot do both. Are there situations where it makes sense to opt for the Employee Retention Credit instead of the PPP Loan?

The Employee Retention Credit could result in more “free money” in situations where

- a business has had to lay off employees and does not anticipate being able to rehire them soon enough to obtain loan forgiveness and
- The average salaries of employees are relatively low

Example: John’s restaurant and bar employed 30 works prior to Q2 in 2020 who each made \$36,000. John laid off 20 workers in Q2 due to COVID-19 and does not anticipate bringing them back.

PPP Loan: $30 \times (\$36,000/12) \times 2.5 = \$225,000$

Loan Forgiveness Calculation: $10 \times (\$36,000/52) \times 8 = \$55,384.62$ of Payroll Costs during the 8-week Loan forgiveness period plus \$7,000 in additional Rent, Utility expense. Apply the employee reduction $\$62,384.62/3 = \$20,794.87$ of the loan could be forgiven

Employee Retention Credit: During Q2 and Q3 the total salary paid to each employee would be $\$36,000/2 = \$18,000$. Cap at \$10,000 per employee per 10 employees = \$100,000. Apply a 50% credit for a total of \$50,000 potential retention credit.

STATE TAX RELIEF

Some states are waiving benefits charges used in the calculation of an employer's experience rating for employees claiming unemployment due to COVID-19. This will help employers avoid a higher tax rate.

These states are:

Alabama, Arizona, Colorado, Connecticut, District of Columbia, Georgia, Idaho, Indiana, Iowa, Louisiana, Maine, Michigan, Minnesota, Missouri, Montana, Nebraska, North Carolina, North Dakota, **Ohio**, Rhode Island, South Carolina, South Dakota, Texas, Utah, Vermont, Virginia, Washington

Resource: Bloomberg Tax & Accounting

STATE TAX RELIEF

Unemployment Tax Payment and Reporting Relief

Deadline moved for Payment Only

- Maryland: June 1
- South Carolina: June 1

Deadline for payments and reports

- Louisiana: June 30
- Texas: May 15

States that waive penalties and interest for late payments and reports by request

California, Colorado, District of Columbia, Iowa, Montana, Ohio

Note: CTR will continue to deposit and pay taxes based on normal filing and payment deadlines. If you would like to request an extension, please contact CTR.

STATE TAX RELIEF

State Income

California: Employers may request an extension of up to 60 days

Maryland: Returns and deposits originally due in March, April, or May 2020 may be made by June 1, 2020.

Michigan: Monthly depositors may submit returns and deposits due in March 2020 by April 20, 2020.

Mississippi: Deposits are due April 15, 2020 and may be made by May 15.

New Mexico: Withholding returns and deposits due from March 25, 2020, to July 25, 2020, may be made without penalty by July 25, 2020. However, interest accrues from the deposit's original due date and cannot be waived.

Puerto Rico: Returns and deposits that were originally due in March or April 2020 may be made by the equivalent date in June.

South Carolina: Returns and deposits originally due from April 1, 2020, to June 1, 2020, may be made by June 1, 2020.

Wisconsin: Employers may request one-month extensions to file Forms WT-6.

STATE TAX RELIEF

State Income

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Wisconsin: Employers may request one-month extensions to file Forms WT-6.

MORE COVID-19 QUESTIONS?



Employee Retention Credits

If you would like assistance with the Employee Retention Credits, please reach out directly to me bridget.Escobar@ctrhcm.com

Payroll Tax Deferral

Complete the form on your Client Landing page and submit it to your support representative.