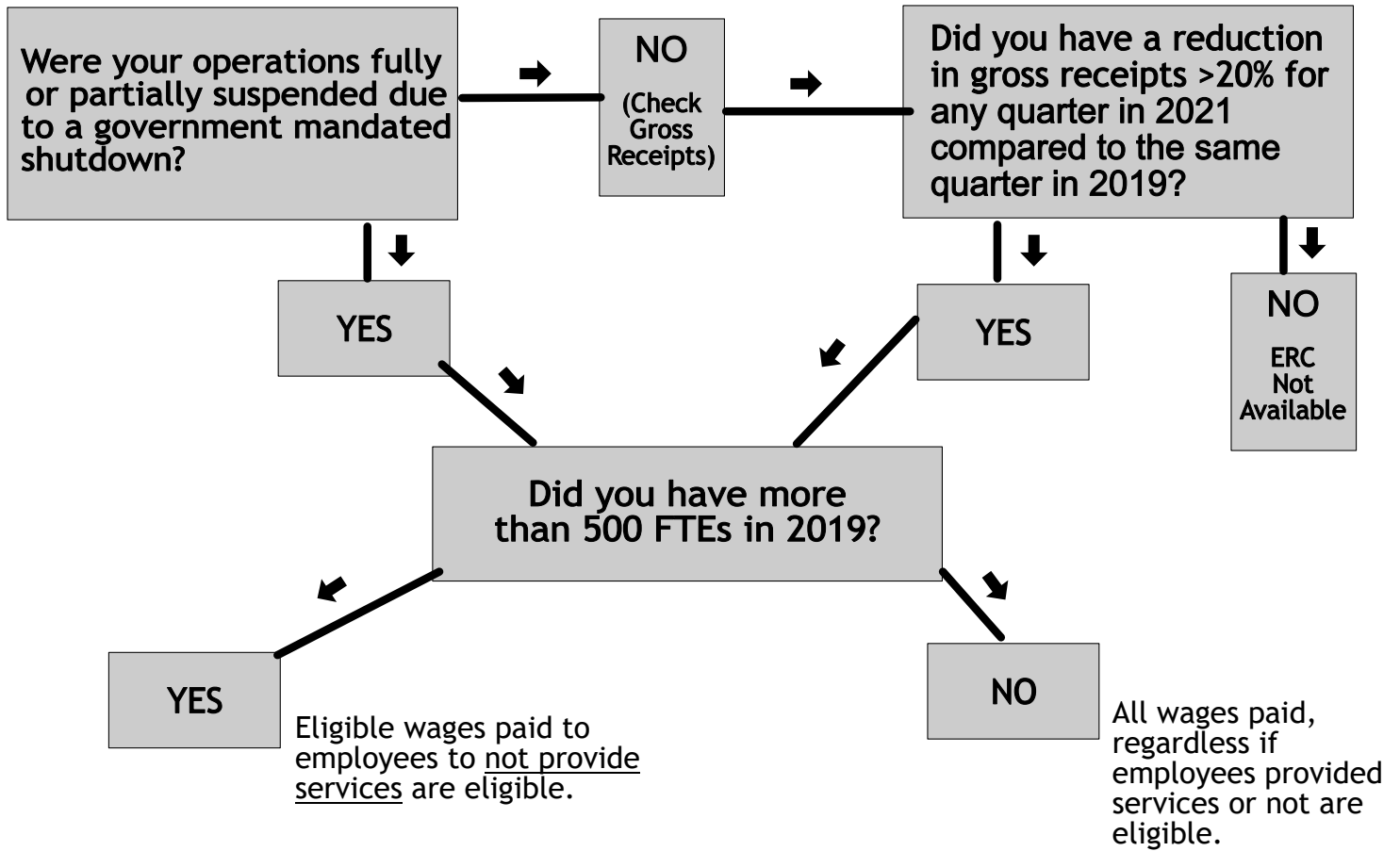


2021 Employee Retention Credit - Eligibility Flow Chart



Please Note

- A. If your eligibility is due to a full or partial shut down and not a reduction in gross receipts, only wages paid during the time of the government mandated closure are eligible for the credit.
- B. The maximum credit per employee for 2021 is \$7,000 per quarter (\$10,000 times 70%).
- C. This flow chart does not address all requirements and provisions nor cover the coordination involved when PPP loan(s) were obtained.

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The purpose of this tool is to determine whether or not a business may **potentially** be eligible for the Employee Retention Credit (ERC). The rules regarding the eligibility for and calculation of the ERC are extremely complex and a more detailed analysis would be required to determine a business's eligibility with more certainty. Please reach out to BRC if you would like a more detailed analysis of whether or not your business qualifies to claim the ERC.