## COVID-19 Wages Data Report

### 1. Total Compensation (Column L)

This includes pay codes on an employee's check that are earnings, add-on net pay, or are included for tax purposes.

### 2. FFCCRA Expenses (Column M-R)

This includes wages or healthcare costs entered in payroll for claiming the ERC tax credit.

### 3. ERC Expenses (Column S-T)

This includes wage amounts or healthcare costs entered in payroll for claiming the Employee Retention Credit.

### 4. Potential Wages (Column U/V)

The wages in this column may be eligible for the Employee Retention Credit. The wages include FICA-taxable wages paid by the employer and may include wages used for FFCCRA (columns M-P) and Employee Retention Credit (column S). Any transportation benefits or dependent care assistance paid above the FICA-exempt limit are also not included. If you paid transportation benefits or dependent care above the FICA exempt limit, you can add those amounts.

If you entered Employee Retention Credit as a lump sum in payroll, the potential wages may be understated.

### 5. Potential EE Healthcare (Column W)

The healthcare costs in this column may be eligible for the Employee Retention Credit. The amounts include certain pre-tax healthcare withholdings from the employee. These amounts are excluded from Potential Wages (column U/V) but may be claimed as part of the Employee Retention Credit.