



Owner Compensation Factors				
	C Corporation	S Corporation	Partnership	Sole Proprietor (Sch C or Sch F)
Gross Wages	Cash compensation limit below	Cash compensation limit below	n/a	n/a
Employer Health Insurance Contributions	Limited to amount paid during covered period		n/a	n/a
Employer Retirement Contributions	Limited to 2.5/12 of 2019 retirement contribution		n/a	n/a
Employer State Unemployment Taxes	Limited to amount paid during covered period		n/a	n/a
Net earnings	n/a	n/a	K-1 box 14a (less box 12) x 0.9235	Sch C line 31 or Sch F line 34

Owner Compensation Limits*				
	C Corporation	S Corporation	Partnership	Sole Proprietor (Sch C or Sch F)
8-week	Lesser of: a) \$15,385; b) 8/52 of 2019 gross wages; or c) amount paid during 8-week covered period	Lesser of: a) \$15,385; b) 8/52 of 2019 gross wages (including health insurance); or c) amount paid during 8-week covered period	Lesser of: a) 8/52 of 2019 K-1 box 14a (less box 12 less unreimbursed partnership expenses deducted on Sch SE) times 0.9235 or b) Payments to partners made during 8-week covered period	Lesser of: a) 8/52 of 2019 Sch C line 31 or sch F line 34, or b) amount paid during 8-week covered period
24-week	Lesser of: a) \$20,833; b) 2.5/12 of 2019 gross wages; or c) amount paid during 24-week covered period	Lesser of: a) \$20,833; b) 2.5/12 of 2019 gross wages including health insurance; or c) amount paid during 24-week covered period	Lesser of: a) 2.5/12 of 2019 K-1 box 14a (less box 12 less unreimbursed partnership expenses deducted on Sch SE) times 0.9235 or b) Payments to partners made during 24-week covered period	Lesser of: a) 2.5/12 of 2019 Sch C line 31 or sch F line 34, or b) amount paid during 24-week covered period

\*These limits are across all entities. Therefore, if a borrower owns 2 S corporations and is using the 24 week Covered Period, then the total owner's compensation across BOTH entities will be limited to the amounts in 24-week S Corporation box above.