

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

<sup>\*</sup>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.