



ADP SmartCompliance[®]

Tax Credits Module – Employee Retention Credit for Employers Impacted by Hurricane Harvey, Irma, or Maria¹

Close the Compliance Gap by maximizing your capture of tax credits and incentives.

Overview

The Employee Retention Credit is designed to assist employers who had active locations within the hurricane impacted areas that were rendered inoperable for a period of time.

Program Eligibility

- Active location(s) within the hurricane impacted areas that were rendered inoperable for a period of time after the effective dates of the relevant hurricane(s)
- An eligible employee for purposes of the retention credit is an employee whose principal place of employment on the date of the respective storm was in the hurricane disaster area.
 - Hurricane Harvey – on or after August 23, 2017
 - Hurricane Irma – on or after September 4, 2017
 - Hurricane Maria – on or after September 16, 2017
- Wages were paid to employees during the period of inoperability regardless of whether work was performed at the location in the

impacted area, at an alternate location, or not performed at all.

- Wages paid after the earlier of either the resumption of significant operations or 12/31/2017 do not qualify.

Opportunity

- Federal income tax credit equal to 40% of the qualified wages paid to eligible employees during the period of inoperability. The maximum qualified wages eligible is \$6,000 per employee such that the credit can reach as high as \$2,400 per employee.

For more information, contact your local ADP representative.

¹ Disaster Tax Relief and Airport and Airway Extension Act of 2017, Pub. L. No. 115-63, Secs. 501, 503.

About ADP SmartCompliance

The ADP SmartCompliance platform adds a layer of services and best-practice processes to your current HCM solution to help you close the gap between core HCM technology and the myriad of HCM related compliance pressures you may face. This solution marries people, process and service with your technology to help off-load many of the risk-laden, manual and administrative tasks required of you. And it's a scalable solution that can provide continuity as your organization and the legislative landscape continue to evolve.



For more information about the ADP SmartCompliance tax credits module, contact your local ADP Representative or visit www.adp.com/taxcredits

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