Payroll Support Program
Frequently Asked Questions

1. System Support – ID.me

1.1. Where can I receive ID.me system support?

If you are having difficulty registering on **ID.me**, please refer to **ID.me Contact Support** for assistance. **ID.me's** support website can be found at **help.id.me**. Please also refer to the instructions on creating an **ID.me** account, which can be found on Treasury.gov/PSP by clicking on the PDF document titled "**Creating a Certified Digital Identity (7/9/2020)**" (under **Compliance**).

1.2. What is ID.me? Why do I need to use ID.me?

ID.me is a technology partner to multiple government agencies and healthcare providers. It provides secure **Digital Identity Verification** to those **Government Agencies** and **Healthcare Providers** to make sure that you are you – and not someone pretending to be you – when you request access to online services.

1.3. ID.me is asking for my personal information, but I'm trying to apply on behalf of my entity. Do I really have to provide ID.me with my personal information?

ID.me provides secure **Digital Identity Verification** to select **Government Agencies** and **Healthcare Providers** to make sure that you are you – and not someone pretending to be you – when you request access to online services. Because **ID.me** verifies your individual identity (and not your company or agency identity), you will need to provide some personal information during the **ID.me** verification process.

Please refer to **help.id.me** for more details on that process. For a step-by-step process for creating an ID.me account and obtain an ID.me credential, please also refer to the PDF document titled "**Creating a Certified Digital Identity (7/9/2020)**," which can be found on Treasury.gov/PSP under **Compliance**.

1.4. How long will it take me to register with ID.me?

If you have all the required documents, the process should take only a few minutes.

1.5. What steps do I need to complete in ID.me?

You will need to verify your identity with **ID.me**. Please refer to help.id.me for more details on the verification process.

1.6. I'm having issues with my existing ID.me account, can you help?

Please refer to **ID.me Contact Support** for assistance with your **ID.me Account**. Their support website is help.id.me.

2. Support for System of Award Management (SAM) – SAM.gov

2.1. Where can I receive SAM.gov system support?

If you are having difficulty with your **SAM.gov** account or with registering at SAM.gov, please refer to the **Federal Service Desk** for assistance. Their website is **fsd.gov** and you also may call them at (866) 606-8220 from 8am - 8pm EST.

2.2. Why do I need to sign up at SAM.gov?

Registration with SAM.gov is required for any entity that wants to do business with the **Federal Government**. **SAM.gov** validates information and electronically shares the secure and encrypted data with the Federal agencies' finance offices to facilitate paperless payments through **Electronic Funds Transfer** (**EFT**).

2.3. What steps do I need to complete in SAM.gov?

We recommend you review their webpage for full instructions. Please note that SAM.gov **registration process** can take up to three weeks to complete and delay in registering could impact timely payment of funds.

2.4. How long will it take me to register with SAM.gov?

Please note that **SAM.gov** registration process can take up to three weeks to complete , and delay in registering could impact timely payment of funds. Please refer to SAM.gov for further information.

2.5. I'm having issues with my SAM.gov account, can you help?

Please refer to the **Federal Service Desk** for assistance with your SAM.gov account. Their website is fsd.gov and you also may call them at (866) 606-8220 from 8am - 8pm EST.

3. System Support – Treasury Portal FAQs

3.1 How do I create a Treasury account?

To create a Treasury Portal **User Account** through **ID.me**, please navigate to Portal.Treasury.gov, and follow the instructions.

3.2 Why am I unable to log into the Treasury Portal? / How do I reset my password?

1. First, please check to see if you are logging in at the correct location. If you have an **ID.me** account, you will need to log in at Portal.Treasury.gov/cares.

   As a reminder, you must log in using the single sign on that you created using **ID.me**. Have you attempted the self-service options available online, and have you checked your spam folder?

2. Please make sure you are using a supported browser. The Treasury Portal supports most browsers, including **Microsoft Edge**, **Google Chrome** and an *updated* version of **Safari**. The Treasury Portal *does not* work well on **Internet Explorer**.

3. To find the self-service options for **ID.me**, go to Portal.Treasury.gov/cares, select the '**Forgot password**' link and follow the instructions.

3.3 My account is locked. How do I unlock it?

Please reach out to covidreliefitsupport@treasury.gov for assistance with unlocking your account.

3.4 How do I edit my individual account information?

When logged into the Treasury Portal:

1. Click on the **Avatar** in the top right-hand corner of the screen.
2. Select the "**Settings**" link. That will bring up the **Account Update** screen.
3. From the **Account Update** screen, you can make any appropriate edits and click **Save**.

3.5 Who is my entity's Authorized Representative for the Payroll Support Program (PSP) Agreement? / Who should sign this agreement?

An **Authorized Representative** is an individual with legal authority to act on behalf of the **Recipient**. Two **Authorized Representatives** of the Recipient must sign the PSP **Agreement**. For more specific guidance, please visit Treasury.gov/PSP.

3.6 I would like to edit/change my Point(s) of Contact for Reporting. Can you help me with this?

Yes. The **Account Administrator** for your **Entit**y would need to make any updates to points of contact or roles within Treasury's Portal. If you are not the **Account Administrator**, then you can reach out to that individual and request that they follow these steps. If you are the **Account Administrator** or would like to become the **Account Administrator**, you can:

- Log into Treasury's Portal via **ID.me** at portal.treasury.gov/cares
- Click on the three horizontal lines in the upper left
- Click on **Account**
- Click into the specific **Account** link
- If you want to become the **Account Administrator**, go to **Certification** on the left hand-side and submit the certification to become the **Account Administrator**
- Select the **Designation** form on the left-hand side of the page
- From here, you can designate the role of any contact or designate new contacts.

3.7 I'm trying to do something in the Treasury Portal and it's not working. What do I do?

Please check your browser. The best browsers to use are **Microsoft Edge**, **Chrome** or an updated version of **Safari**.

3.8 I'm having some issues with DocuSign. Can you assist?

Required Fields

While on the **DocuSign** page and once all required fields have been completed, the **Finish** button will appear. If the **Finish** button is not appearing, it is due to one or more incomplete required fields. Use the **Auto Navigation** feature (yellow tab) to help you navigate. When the '**Finish**' button becomes *active*, you can complete the signing.

Signature Adoption

The first time you click a **SIGN** or **INITIAL** field, you are asked to adopt a **Signature** and **Initials**. First, verify your **Name** and **Initials** are correct. If not, you can change them as needed. If you would like to change your **Name** or **Initials**, type the changes in the **Full Name** and **Initials** fields. Choose if you want to select a *preformatted* **Signature Style** or if you will draw your signature.

Email Issues

If you did not receive an email from DocuSign, it could be because it was blocked by either your **Email Server**, **Firewall**, **Email Provider** or **Email Client**. Please check your junk email, confirm your email address with the sender, and select to trust all emails from **DocuSign**. If the email is still not found, **Users** can trigger the email to be resent from within the Treasury Portal.

For further assistance, reach out to support.docusign.com

4 – Procedure: Application Process

4.1 How do I apply for funds through the Payroll Support Program?

The application deadline for the **Payroll Support Program** has passed. No new applications can be submitted at this time.

4.2 What is the application deadline? What happens if we apply after the deadline?

The application deadline for the **Payroll Support Program** has passed. No new applications can be submitted at this time.

4.3 What is our FAIN (Federal Award Identification Number)?

The **Federal Award Identification Number** (**FAIN**) is the unique ID within a Federal agency for each financial assistance award. These numbers are available on the **USASpending.gov** website. Using your organization's name and the **CFDA** number 21.018, you should be able to find your **FAIN** using the search function on **USASpending.gov**. Note that **USASpending.gov** refers to the **FAIN** as an **Award ID**.

5 – Compliance Reporting Process

5.1 What reporting is required? / Am I required to report?

Compliance reporting is required for assistance provided under **PSP1**, **PSP2** and **PSP3 and Airline and National Security Relief Loan Program**. Each **PSP Agreement and Loan Agreement** details the types of information that **Recipients** must provide in their quarterly reports to Treasury. For more information, please visit the program website at Treasury.gov/PSP.

5.2 Where do I submit reports?

All **Recipients** must submit required reports via the Treasury Portal. The portal can be accessed through **ID.me** at Portal.Treasury.gov/cares.

5.3 Do reports need to be submitted by an Authorized Representative?

No. Reports need to be submitted by *either* an **Authorized Representative** or the **Account Administrator**. In addition, reports need to be certified by two **Authorized Representatives** of the Recipient.

5.4 Can you confirm that my report was submitted?

You can check the status of your report at any time by logging into the Treasury Portal through **ID.me** at Portal.Treasury.gov/cares.

5.5 How do I edit/delete a report?

If you would like to make edits to your report before the reporting deadline, you should be able to do so.

If you would like to make edits to your report after the reporting deadline, then you will need to provide Treasury in writing the information that you wanted to change in your report. Please email that information to CARESActCompliance@Treasury.gov.

5.6 My company has used up the PSP1/PSP2/PSP3 funds and/or Airline Loan proceeds . Do we still need to provide the Quarterly Compliance Report?

Yes, **Quarterly Reporting** is required even after all of the **PSP** funds have been spent. The period for **Compliance Reporting** is specified in **Section 12** of the **PSP Agreement**.

For a small number of **Recipients** that receive a final **PSP payment** after the **Reporting Period** has ended, reporting will continue until the **PSP funds** have been spent. In that case, the **Recipient** will receive notification from Treasury of continued compliance reporting requirements under the **PSP Agreement**.

Airline Loan Program recipients are required to provide Quarterly Reporting until one year after the loan has been paid off.

6 – Policy: Tax Treatment

6.1 Are PSP funds taxable?

Yes. If the **Recipient** does not provide **Taxpayer Protection Instruments** to Treasury as appropriate compensation for the provision of **Payroll Support**, the receipt of the **Payroll Support** is not excluded from the **Recipient's** gross income under the Code and therefore is taxable.

- For more information, please access the IRS guidance for **Tax Filing Purposes** for **PSP** as follows:
  1. Access www.irs.gov then click **News** at the top of the page.
  2. When the **IRS Newsroom** page appears, enter '*Payroll Support for Air Carriers and Contractors*' in **Newsroom Search** then click the hourglass icon ( ).
  3. When the search results come up, click on the Payroll support for air carriers and contractors under the CARES Act frequently asked questions link to access **Frequently Asked Questions** (**FAQs**) on this topic.
- For further information, access Treasury.gov/PSP, scroll down to **PSP2 Guidance and Information**, click on the PSP2 Frequently Asked Questions (03/10/2021) link and locate **FAQ 40** and **FAQ 41**.

6.2 What is my Total Payment Amount? What will Box 6 of the Form 1099-G show?

The **Total Payment Amount** is the sum of the payments made to your company by the **PSP** program in a given tax year (2020 or 2021). **Box 6** of **Form 1099-G** will generally match the total amount deposited to your bank account by the U.S. Department of the Treasury, Bureau of Fiscal Service in connection with one or more **PSP** programs for the calendar and tax year.

All **Recipients** should consult with a tax advisor and follow the IRS guidance for **Tax Filing Purposes** for **PSP** which can be accessed as follows:

1. Go to www.irs.gov then click **News** at the top of the page.
2. When the **IRS Newsroom** page appears, enter '*Payroll Support for Air Carriers and Contractors*' in **Newsroom Search** then click the hourglass icon ( ).
3. When the search results come up, click on the Payroll support for air carriers and contractors under the CARES Act frequently asked questions link to access **Frequently Asked Questions** (**FAQs**) on this topic.

For large **Corporate Recipients** that received *more than* $37.5 million in **Payroll Support** only, the amount shown on the **Form 1099-G** has not been adjusted for any **Taxpayer Protection Instrument** promissory notes or **Stock Warrants** that you issued to Treasury as appropriate compensation for financial assistance.

6.3 I have returned PSP Funds. Will Box 6 on the Form 1099-G Reflect the Correct Amount?

If Treasury directed you to return **PSP** funds and the returned amount is not reflected in **Box 6**of **Form 1099-G** or there are other discrepancies with the amount provided, you should contact Treasury and consult with a tax advisor. Amounts returned to Treasury should generally be subtracted from the amount on **Box 6** if your records reflect a lower payment amount and Treasury has not already done so.

The sum of the amounts in **Box 6** for 2020 and/or 2021, where applicable, should generally equal your **Prorated Awardable Amount**, as reflected in the Treasury **PSP Compliance Hub** web portal (that is, your **Maximum Awardable Amount** after Treasury's reductions on a pro rata basis and the amount of eligible **Employee Compensation** you reported in your **PSP** application(s)).

If you have reviewed your banking records and you believe the amount reported by Treasury for the tax year is still incorrect, please report discrepancies to CARESActCompliance@treasury.gov and include your nine digit **Payroll Support Application Number(s)** along with a description of the differences. Treasury may issue a revised **Form 1099-G** in the future where warranted.

6.4 Where can I view my PSP Award Amounts? I need to verify my Total Payment Amount.

The amount of assistance provided (**Prorated Awardable Amount**) by **PSP** round (PSP1, PSP2, PSP3) and **Recipient** may be viewed at Treasury.gov/PSP. Please note that amounts may not match the amount reported in **Box 6** on a single **Form 1099-G** where payments were disbursed in two tax years or you have business pending with Treasury.

6.5 Where can I find my Form 1099-G?

Form 1099-G will be mailed to the address provided in your **PSP** application. The actual form is not available for download from the **PSP Program** webpage (Treasury.gov/PSP).

7 – Policy: Eligibility

7.1 What is the difference between PSP1, PSP2 and PSP3?

Eligible **Entities** for **PSP1** included **Passenger Air Carriers**, **Cargo Carriers** and certain **Aviation Contractors**. Eligible **Entities** for **PSP2** and **PSP3** included eligible **Passenger Carriers** and certain **Contractors**. **PSP3** was established by the American Rescue Plan Act of 2021 to provide additional financial assistance only to **Passenger Air Carriers** and **Contractors** that received assistance under **PSP2**.

Please visit the program website at Treasury.gov/PSP to access each of the agreements for **PSP1, PSP2 and PSP3**.

7.2 These funds are not sufficient. Can I apply to receive more? Can I file a complaint/appeal?

No. Treasury is not reconsidering its determinations of **PSP Awardable Amounts**.

8 – Policy: Eligible Use and Payment

8.1 What are the eligible uses for these funds? / How do I know if a specific use is eligible?

As authorized by statute, **PSP funds** may be only used for the continuation of payment of **Wages, Salaries** and **Benefits** to the employees of the **Recipient**. For specific details, please review the individual agreements available on the program website at Treasury.gov/PSP.

8.2 How do I receive payment (Wire, ACH)?

Entities receive payment to **Fed ACH** (**Automated Clearinghouse**) and **Fedwire** bank accounts. An ACH routing number is required.

8.3 When will I receive payment?

Initial Payments usually occur after the PSP application is fully reviewed and approved by Treasury. A **Payment Confirmation** is sent to the designated **Contact Person** and **Authorized Representatives** on the day of payment.

8.4 Will we receive the full payment in one transaction? Or will there be multiple transactions?

Approved applicants may receive **Payroll Support** in multiple payments. Treasury will, at its discretion, determine the amounts and timing of such payments. For all three programs (PSP1, PSP2, PSP3), most **Recipients** will receive **Payroll Support** in two payments.

8.5 What is a PSP Top-Off payment?

Due to oversubscription in the PSP, Treasury prorated each passenger air carrier **Recipient's** award amount to ensure enough funds were available for new applicants. Oversubscription indicates that the number of applicants exceeds the number of applicants originally anticipated by the program and adjustments may need to be made.

Upon Treasury's finalization of **PSP applications**, the prorated **Awardable Amounts** were updated (increased) and the remaining balances were paid to eligible **Recipients** as a '**Top-Off**' payment.

9 – Policy: Compliance Reporting

9.1 What information needs to be included in each report?

PSP and Airline Loan Program recipients can submit quarterly reports online via the Treasury Portal through **ID.me** at Portal.Treasury.gov/cares. Recipients will need to complete all required information that is listed on the template within the portal.

For more information, please visit the program website at Treasury.gov/PSP.

9.2 What forms will I need to submit? / How do I get those forms?

Reporting information is submitted online via the Treasury Portal through ID.me at Portal.Treasury.gov/cares. **Recipients** will need to complete all required information that is listed on the template within the portal.

9.3 When does the portal for Current Quarterly Reporting open/begin?

The timeline for when the portal will approximately open for current **Quarterly Compliance Reporting** will be posted on the portal site using a banner and an email will be sent to **Recipients** indicating that the portal is open for current **Quarterly Reporting**.

9.4 When is reporting due?

Recipients must complete quarterly reporting for each grant received:

- For the calendar quarters one through three, all quarterly reports for **PSP1**, **PSP2 PSP3 and Airline Loan Program** are due no later than 45 days after the end of each quarter.
- For calendar quarter four, all quarterly reports for **PSP1**, **PSP2**,**PSP3 and Airline Loan Program**, as well as annual audited financial statements, are due no later than 90 days after the end of the quarter.

Any changes to **Quarterly Reporting** deadlines will be communicated by Treasury via email to the recipient. **Announcements** will also be posted on the landing page of the Treasury Portal.

- Quarterly reporting for **PSP1** is required through the end of **Q1 2022**.
- Quarterly reporting for **PSP2** is required through the end of **Q4 2022**.
- Quarterly reporting for **PSP3** is required through the end of **Q1 2023**.

Reporting and certification requirements will continue after these deadlines if any **Taxpayer Protection Instruments** are still outstanding.

Airline Loan Program recipients are required to provide Quarterly Reporting until one year after the loan has been paid off.

For more information, please visit the program website at reference the **Reporting** and **Auditing** section of your **PSP1**, **PSP2** or **PSP3 Agreement**.

9.5 How long does quarterly reporting last? / How long do we have to submit reports?

- Quarterly reporting for **PSP1** is required through the end of **Q1 2022**.
- Quarterly reporting for **PSP2** is required through the end of **Q4 2022**.
- Quarterly reporting for **PSP3** is required through the end of **Q1 2023**.

Reporting and certification requirements will continue after these deadlines for **Recipients** with outstanding **Taxpayer Protection Instruments**.

For **Recipients** that receive a final **PSP** payment after the **Reporting Period** has ended, **Compliance Reporting** will continue until the **PSP funds** have been spent. In that case, the **Recipient** will receive notification from the Treasury of continued reporting requirements.

Airline Loan Program recipients are required to provide Quarterly Reporting until one year after the loan has been paid off.

9.6 I can't get these reports in by the deadline. What do I do? Is there an extension?

Treasury is not providing individual **Extensions** for **Quarterly Reporting** at this time. The portal will still accept late reports after the deadline. However, we strongly encourage you to submit your report on or before the reporting deadline to avoid a finding that your **Entity** is not compliant with the terms and conditions of the **PSP Agreement and/or Loan Agreement**.

If you are experiencing technical issues preventing you from submitting a report, please notify Treasury by sending an email to CARESActCompliance@treasury.gov.CARESActCompliance@treasury.gov.

9.7 It's already past the deadline and I did not submit the required report(s). What do I do?

Please submit your required report(s) as soon as possible. **Entities** are required to submit reporting by the given deadlines. If a report is not submitted by the deadline, the **Entity** may be deemed out of compliance with the terms and conditions of the **PSP Agreement and/or Loan Agreement**. Treasury will reach out in writing to **Entities** that are out of compliance