

How to Count PPP Income, Loan Payments, Interest

If your congregation received income in 2020 from the Paycheck Protection Program (PPP) as part of the CARES Act, add that amount to the **Subsidy** line on page 3 of the Statistical Form.

If you made any loan payments or paid interest in 2020, add that amount to the **Capital Expenses** line on page 3 of the Statistical Form. This refers to disbursements made, not the balance remaining.