**Course Outline**

**Course Title & Author 2022 Employee Retention Credit Terry O. Bakker, CPA, EA**

**Credit Hours 2**

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Minutes

Introduction 5

Eligible Employers 10

Qualified Wages and Health Care Costs 5

Related Party Exclusions to Qual Wages and Health Care 10

Exceptions to the Credit 5

Consolidated Appropriations Act Changes 2020 10

Interaction with Code Section 39 5

Substantiation 5

ERC For Wages Q1 and Q2 2021

Cons Appropriations Act of 2020 10

ERC For Wages Q3 and Q4 of 2021 10

Penalty Relief and Additional Assessments 5

Income Tax Considerations 5

Penalties 5

Summary 5

ERC Coordination with PPP 15

Determining Amount of Credit 2020 5

Determining Amount of Credit 2021 5

Total 120