

Black, Elliott (OST)

From: Department of Transportation <usdot@info.dot.gov>
Sent: Thursday, July 8, 2021 4:19 PM
To: Black, Elliott (OST)
Subject: IMPORTANT: AMJP clarification on Employee Retention Tax Credits (ERTC)



Having trouble viewing this email? [View it as a Web page.](#)

SHARE

Aviation Manufacturing Jobs Protection (AMJP) program Clarification on Employee Retention Tax Credits (ERTC)

We have received several questions recently about the relationship between the AMJP and ERTC programs.

The only restriction is that if a business earned ERTCs during a particular calendar quarter, then DOT cannot award an AMJP agreement during the subsequent calendar quarter.

For example, if an otherwise-eligible business earned ERTCs in the quarter ending June 30, 2021, then DOT could not award an AMJP agreement in the quarter ending September 30, 2021. However, DOT could consider awarding an agreement in a subsequent quarter (as long as the business did not earn ERTCs between July 1 and September 30).

Once DOT has awarded an AMJP agreement, there is no restriction on a business pursuing ERTCs thereafter.

The only caveat is that ERTC-eligible costs could not be used to support compensation costs (i.e., the "Private Contribution") for the Eligible Employee Group during the term of the AMJP agreement.

We highlighted this in the [July webinar](#). Question 7 in the AMJP application asks whether the applicant will receive reimbursements for employee compensation from any other Federal or state financial assistance program. The instructions emphasize that such reimbursements would not affect an applicant's eligibility, but that it could affect the level of AMJP funding (if the AMJP financial assistance is used for personnel compensation costs during the term of the AMJP agreement). The applicant business is expected to fund their "Private Contribution."

For more information about the AMJP program, please visit <https://www.transportation.gov/AMJP>

Please email any questions to amjp@dot.gov.

You are subscribed to DOT email updates.

STAY CONNECTED



Subscriber Services: [Manage Preferences](#)

Questions about AMJP? Call (202) 366-5112 or email AMJP@dot.gov

NO LONGER CURRENT