**Department of the Treasury**

**Justification for Non-substantive Change**

**Payroll Support Programs (4112)**

**OMB: 1505-0263**

The Payroll Support Program (PSP) created by the CARES Act, Consolidated Appropriations Act of 2021, and the American Rescue Plan Act, authorized the Treasury Department (Treasury) to award $59 billion in financial assistance (PSP1, PSP2, and PSP3, respectively) to the domestic aviation industry for the continued payment of employee wages, salaries, and benefits. As part of the award, PSP1, PSP2, and PSP3 Payroll Support Program Participants (Recipients) will need to maintain records as well as submit compliance reports quarterly to ensure funding is used in accordance with the agreements.

Since August of 2020, Treasury has collected data from the Recipients in the form of quarterly compliance reports. Treasury is now asking that the Recipients verify the quarterly reported PSP funds spent amounts within the quarterly compliance reports, which contribute to the cumulative total of their PSP funds spending. Treasury is not changing the information requested from the Recipient, it is simply displaying the multiple quarters of previously submitted spending data to allow recipients to make any necessary correction to the amounts previously reported, in order for Treasury to confirm the cumulative amount spent. As such, Treasury has updated the templates as outlined below:

* **User Instructions –** Recipients are instructed to review their previously submitted PSP funds spent amounts and input corrections as necessary.
* **Template –**
1. In the attached report, show the “Total Amount of Payroll Support Spent” data for PSP1, PSP1 Top off, PSP2, and PSP3 for all the previous reporting quarters. Allow the Recipient to make edits and corrections to previously reported amounts.
2. Comment Box: Provide a comment box in order to explain any corrections.
3. Before submission, confirm the Recipient’s understanding that the reported spending data, together with any corrections, will be used to calculate unspent funds for recoupment by Treasury.

These changes to the forms are not estimated to have any impact on the currently approved burden.