



## RI Small Business Relief Expense Listing Categories

Category	Description
Increased compensation costs.	Increased compensation costs (including salaries, wages, tips, paid leave, and group healthcare benefits) (e.g. hired an additional employee). Please only list increases in compensation that are a direct response to the COVID-19 pandemic and compliance with public health measures. This does not include increase in staffing due to increase in business or demand.
Increased rent or mortgage interest payments:	Increased rent or mortgage interest payments as a result of increased debt obligations or change in location.
Increased utilities:	Gas, electricity, cable, internet, phone if increased as a result of the COVID-19 pandemic - such as increased natural gas usage for external heaters to facilitate exterior operations.
Technology upgrades and investments	Technology upgrades and investments as a result of the COVID-19 Pandemic: examples include website or hardware upgrades, ecommerce software or apps, touchless payment systems, digital reservation systems, laptops, computers, tablets.
Physical adaptations	Physical adaptation changes in response to the COVID-19 Pandemic: e.g., plexiglass dividers, furniture/fixture modifications, contractor costs for installation, setting up outdoor dining (tables, landscaping, host stations, hand washing stations, tent purchases or rentals), HVAC related costs. This may include expenses funded by sources listed above. This may not include redevelopment costs not necessitated by the COVID-19 pandemic.
Supplies or equipment	Supplies or equipment purchased as a result of the COVID-19 pandemic: cleaning supplies, masks, gloves, hand sanitizer, face shields, and other COVID-19 related materials. This could also include increased costs of carry out containers, printing, and supplies a business purchased to adapt and continue operations during the COVID-19 pandemic.
Professional services	Professional services used to pivot or adapt to COVID-19 (business consulting, ecommerce platform development).
Inventory replacement	Inventory replacement: Limited to food or perishable items replaced due to mandatory closures or restricted operations; may not include standard or new inventory.

**As a reminder, funds may not be used:**

To pay a distribution to a shareholder, member, partner or any other class of equity holder;

To pay taxes or other amounts owed to government entities;

To pay non-business expenses;

For political purposes, including lobbying activities, donating to a political party, candidate, political action

To pay expenses for which the applicant has or will receive reimbursement from another source including other

To pay for renovations (unless the expenses are necessary to comply with COVID guidelines).

Updated 01.31.2022. Please continue to check [commerceri.com/RIRebounds](http://commerceri.com/RIRebounds) for updates.