

insurance (collectively, the “Employer Payroll Taxes” and, together with the Withholding Taxes, the “Payroll Taxes”).

11. All funds needed to satisfy any outstanding Payroll Taxes are maintained at Berkshire Bank and are paid to the appropriate taxing authority at the time the Debtor funds its Wage Obligations.

### **Reimbursement Expenses**

12. The Debtor’s Employees may have claims for reimbursement of expenses incurred in the discharge of their ordinary duties, including for items such as travel, automobile expenses, and maintenance item. Because these expenses are incurred as part of their official duties and in furtherance of the Debtor’s business, the Employees are reimbursed in full (the “Expense Reimbursements”) after submission of appropriate documentation to the Debtor. The Expense Reimbursements are not made through payroll. Instead, the Debtor pays Expense Reimbursements with a check generally upon request. The Debtor believes all Expense Reimbursements have been paid to its Employees as of the Commencement Date, but out of an abundance of caution, requests authority to pay up to an aggregate of \$1,500.00 with respect to Expense Reimbursements that may have yet to be submitted to the Debtor or that have yet to be processed by the Debtor.

### **The Debtors’ Prepetition Employee Benefits**

13. In the ordinary course of business, the Debtor has established various benefit plans and policies for its Employees which can be divided into the following categories: (i) paid time off plans, including vacation days, sick days, and personal days (collectively, the “PTO Plans”), and (ii) medical insurance, dental insurance, life insurance, and disability insurance (collectively, the “Health and Welfare Plans”), (the PTO Plans, and Health and Welfare Plans,