

Worksheet E: ADMINISTRATIVE LABOR

Administrative Labor and Taxes
 A written compensation policy is required as part of your Management Plan. Please complete all information for all employees performing CACFP administrative duties. This information is required even if you are not using CACFP funds for labor.

If CACFP funds will be used to pay either all or a portion of an employee's wages, ensure that column 8 is complete.

Specific Prior Written Approval Obtained to work MORE THAN 173.33 hours per month for CACFP?

1
No
2
Yes

Will the institution be using CACFP funds to reimburse mandatory Employer Taxes?

A	7.65%	FICA (Combined OASDI 6.2% and Medicare 1.45%)	Please provide supporting documentation from NC ESC* Please provide supporting documentation from your insurance policy
B	0.00%	Unemployment Rate (based on your historical usage)	
C	7.65%	Workers' Comp Rate (NC average for Child Care Centers is 2.81%)	

Total Tax Rate

***173.33 hours = full-time per month**

Employees										Totals		Funding
3	4	5	6	7	8	9	10	11	12	13	14	
Employee Name	Classify Duties: a. Administrative b. Accounting c. Monitoring d. Training	HOURLY Wage Rate	Total Hours Worked per WEEK	Gross Monthly Wages	Total Hours Spent on CACFP on Center Duties per MONTH	% of Time on CACFP	Gross Monthly Wages Attributable to CACFP	Total Monthly Employer Taxes Attributable to CACFP	Total Monthly Food Service Cost	Total Annual Food Service Cost	Total Applied to CACFP Funds	
EX: Benny Johnson	A = 25%, B = 75%	\$ 14.00	40	\$ 2,426.67	160	92.30%	\$ 2,239.81	\$ 171.35	\$ 2,411.16	\$ 28,933.91	\$ 150.00	
EX: Sally Creger	B = 100%	\$ 10.00	40	\$ 1,733.33	173.33	100.00%	\$ 1,733.33	\$ 132.60	\$ 1,865.93	\$ 22,391.20	\$ 95.00	
Yolanda Hill	a=30, b=40,c=20,d=10	\$ 72.12	40.0	\$ 12,500.80	173.33	100.00%	\$ 12,500.80	\$ 956.31	\$ 13,457.11	\$ 161,485.33	\$ 140,004.80	
Dayson Robinson	c=60, a=40	\$ 20.00	30.0	\$ 2,600.00	130.00	100.00%	\$ 2,600.00	\$ 198.90	\$ 2,798.90	\$ 33,586.80	\$ 25,516.86	
									Grand Totals	\$ 195,072.13	\$ 165,521.66	

Instructions for completing Worksheet E:

Column

- 1** **SPWA for hours over 173.33 per month.** If you have employees working over 173.33 hours per month, you need Specific Prior Written Approval. Please select "Yes" and provide a copy of the SPWA.
- 2** **Mandatory Employer Taxes:** If you are claiming Employer Taxes, select "Yes" and enter any or all of the following:
 A **FICA Rate:** Enter the employer's share of FICA which is OASDI 6.2% and Medicare 1.45%, or 7.65% total.
 B **Unemployment Rate:** Enter the rate the Institution pays for Unemployment to the *NC Employment Security Commission. *
 C **Workers' Comp Rate:** Enter the rate the Institution pays for Workers' Compensation to their insurance carrier.
****Do NOT include State or Federal Withholding or Income Taxes. These are NOT Mandatory Employer Taxes.****
- 3** **Employee Name:** Enter employee's name
- 4** **Classify Duties:** Enter applicable duties along with the allocable % of time spent by duty regardless of the total number of hours spent working those duties. The percentages must equal 100%. The fact that a person does not spend 100% of his/her monthly hours performing CACFP duties has no bearing on this allocation.
- 5** **Hourly Wage Rate:** Enter employee wage rate per hour. **To calculate the hourly rate for an annual salary, divide the salary by 2080.**
- 6** **Total Hours Worked per Week:** Enter the number of hours this employee normally works for the institution, regardless of hours spent performing CACFP duties.
Total Hours for the CACFP on Centers: Enter total number of hours employee works per month for the CACFP on centers ONLY. If total hours worked per month is split between centers and homes, enter the number of hours worked for the CACFP on homes in the appropriate budget. The total hours per month cannot exceed **173.33**, unless with Specific Prior Written Approval.
- 7** **Total Hours Worked per Week:** Enter the number of hours this employee normally works for the institution, regardless of hours spent performing CACFP duties.
- 8** **Total Applied to CACFP Funds:** Determine amount to be paid with CACFP funds.

Calculated Cells

Gross Monthly Wages	Column C x (Column D x 52 / 12)
Percent of Time on CACFP	Column F / (Column D x 52 / 12)
Gross Monthly Wages Attributable to CACFP	Column C x Column F
Total Employer Taxes Attributable to CACFP	Column H x B13
Total Monthly Food Service Cost	Column H + Column I
Total Annual Food Service Cost	Column J x 12

Supporting Documentation Requirements for this worksheet:

A copy of written compensation plan, if it has been updated.

A copy of job description for each new employee and/or current employee if requested

Documentation to keep on file

Resumes for each employee

Timesheets and work schedule for each employee

Job descriptions for each position

A written compensation plan

Payroll records, i.e. canceled checks, documents supporting payment of payroll taxes, bank statements, etc

Documentation to support the calculation of projected cost, and allocated percentage rate, if less than 100%

**Worksheet Requires General Approval in the Budget except for the following:
 Specific Prior Written Approval is required for compensation to members of nonprofit institutions, trustees, directors, associates, officers or the immediate families thereof, and for payment of overtime, holiday pay for work performed on a non-work holiday and compensatory leave.**