

<p style="text-align: center;">Texas WIC Health and Human Services Commission</p>

Effective April 1, 2019

Policy No. AC:04.0

Allowable Costs – Personnel Compensation and Benefits

Purpose

To allow local agencies (LAs) to pay salaries and benefits of necessary and reasonable staff to administer all phases of the WIC Program.

Authority

7 CFR Part 3016; Uniform Grant Guidance 2 CFR 200

Policy

LAs may request reimbursement for the cost of personnel compensation and benefits that are reasonable for the services rendered and may be directly allocated to the WIC Program.

Procedures

- I. Direct personnel costs and benefits charged shall be supported by documentation including time sheets, attendance records, payroll records, proof of payment, remittance advises, and insurance policies.
 - A. The time sheets shall clearly identify by date the number of hours worked for WIC as well as any other programs. The time sheets shall account for 100% of the individual's time.
 - B. The dates and number of hours worked in either WIC Administration, Nutrition Education or Breastfeeding shall be clearly indicated.
 - C. Generally, time shall be worked and documented in one-half hour increments.
 - D. In situations where activity reports/dailies are required, the time sheet shall agree and support the activity on such reports.
 - E. The time sheets shall specifically identify non-productive or leave/sick time.

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- F. The employee and the employee's immediate supervisor verifying time worked shall sign the time sheet.
 - G. If personnel costs are allocated to WIC as well as other programs, payment for leave time shall also be allocated to each program according to the percentage of time worked towards each activity. These percentages shall be computed based on the time worked during the month the leave is taken.
- II. LAs may request reimbursement for the cost of personnel benefits as follows:
- 1. Personnel benefits in the form of the employer's contribution for FICA, life and health insurance, unemployment, workers' compensation, retirement, etc., shall be charged to the WIC Program after contributions are paid.
 - 2. Any local agency self-insured employee benefits plan; such as workers' compensation, health insurance, etc. must be approved by the SA prior to requesting reimbursement.
 - a. Reimbursements are based on an approved rate and must be deposited to a reserve account.
 - b. Actual payments due to losses are unallowable.
 - 3. In general, personnel benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual, sick, jury duty, military leave, etc., shall be charged to the WIC Program as the leave is taken.
 - 4. Lump sum payments paid as part of a retirement severance pay are considered indirect costs and not a direct cost of the program.
- III. If an employee works for more than one program and a portion of the salary may be directly allocated to WIC, a timesheet shall be available for review to support the distribution.
- IV. Documentation shall support the allocation among Administration, Nutrition Education, and Breastfeeding activities.

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- V. Both the employee and the immediate supervisor shall sign the time sheet. The time record shall account for 100% of the employee's time.
- VI. Personnel compensation (i.e. executive director, accounting staff, etc.) not easily allocable to an individual program should be billed under indirect costs unless special approval is granted from state agency. (Refer to Policy AC:19.0).