

Contractor Name: _____

ETA Salary and Bonus Limitation Calculation

for the period 01/01/2009 to 12/31/09

Use this table is to assist you in comparing salaries for RWB employees and/or staff from RWB subrecipients to the ETA salary cap for calendar year 2009. Each of the columns shown here has additional instructions provided (see the Notes section below). Columns below shaded in green will require your input.

A				
Employee Title	Employee Name	Allocation	Compensation for calendar year 2009 (W-2) (see notes 1, 2)	Notes/Comments (see note 3)
Executive Director	XXX	Administrative	\$0.00	

B	C	D	E	F
Salary cap of year 2009 (see note 4)	Percentage of Staff time for ETA-related activities from 01/01/09 to 12/31/09 (see note 5)	Allowable ETA Salary in 2009 (see note 6) B x C	Compensation paid by ETA funds (see note 7) A x C	Amount (over) under allowable cap (see note 8) D- E
\$177,000	0.00%	\$0.00	\$0.00	\$0.00

Notes:

1. Please identify the amount of total 2009 compensation. Please note: there are several ways to identify total compensation from staff W-2s, such as (1) amounts from W-2 box #1, plus the total in box #12, or (2) the amount from W-2 box #5. W-2 equivalent reports (such as data from detailed payroll registers) may also be used to calculate total compensation.
2. If you determine total 2008 compensation for any individual employee is less than the annual cap in Column B, testing for that employee is now complete. Testing for these staff should be kept as part of ETA salary cap testing files. The documentation you retain in your files is up to you.
3. Use this column to document any additional comments/ questions or follow-up items you require to support the compensation disclosures.
4. This is the full 2009 salary cap set by the federal government. See " Salary Table No. 2008-EX, Rate of Basic Pay for the Executive Schedule (EX)" listed on the Federal Office of Personnel Management Web site (<http://www.opm.gov/oca/08tables/indexSES.asp>). You can only use the full annual cap for staff that spend 100% of their time on ETA-related activities. Only a portion of the annual cap can be used for all other employees. 2009 cap has not been determined at this time refer to website.
5. Please use supporting documentation from the entity's financial records (i.e., PARs, timekeeping records, etc.) to identify the percentage of time charged/coded to benefitting ETA programs. Keep these supporting documents as part of your ETA salary cap testing files.
6. This is the allowable portion of the 2009 salary cap available for this staff member based on the percentage of time charged/coded to benefitting ETA programs in item #3.
7. Please furnish supporting documentation - copies of W-2s for employees who allocate time to this contract. Time cards allocating time between the SWB contract and other funds must also be submitted unless they are submitted with monthly reimb requests. .
8. This is the amount of salary paid by ETA funds that is (over)/under the allowable portion of the salary cap for 2009. If the calculation indicates an overpayment, an adjustment to have this amount funded from non-grant revenue sources will be required. Please forward this data to AWI FMSAS staff and they will send you further instructions customized for your RWB.