



**\*\*We are no longer accepting hard copy submission for Salary Surveys, Administrative Rates, Attachment A, and MOU/MOA, GBR, or equivalent. If you are not familiar with the Mutual Aid Reimbursement System (MARS), please visit the [Help Guide](#) posed on the Cal OES Website.\*\***

## **INSTRUCTIONS FOR COMPLETING THE CAL OES SALARY SURVEY**

The information provided by your agency submitted through MARS will be used to generate invoices for those incidents that your agency responds to under the terms and conditions of the Agreement for Local Government Fire and Emergency Assistance (California Fire Assistance Agreement - CFAA). The agencies signatory to the CFAA are: State of California, California Governor's Office of Emergency Services (Cal OES); State of California, Department of Forestry and Fire Protection (CAL FIRE); USDA Forest Service (USFS); USDI agencies Bureau of Land Management (BLM), National Park Service (NPS), Fish and Wildlife (FWS), and Bureau of Indian Affairs (BIA).

### **REQUIRED FOR REIMBURSEMENT**

The following information must be provided with the Salary Survey submitted through MARS. Failure to provide all items may delay your reimbursement significantly.

#### **1. Agency Federal Taxpayer I.D. Number or Federal Employer I.D. Number**

The Agency Federal Taxpayer I.D. Number or Federal Employer I.D. Number must be provided. Your agency's Accounting Office or Personnel Office should be able to assist you in determining this number.

#### **2. Unique Entity Identifier (UEI) Number**

The UEI Number requirement is a federal government-wide policy published in the Federal Register (68 FR 34802) for applications of Federal Grants and Cooperative Agreements. The UEI Number does not replace your agency's Federal Employer I.D. Number. If you do not have a UEI Number, you must obtain your agency's UEI Number by contacting (866) 606-8220 or visiting [https://www.fsd.gov/gsafsd\\_sp](https://www.fsd.gov/gsafsd_sp).

#### **3. System for Award Management (SAM)**

All current and potential federal government vendors (anyone who responds to a federal order/request) must register in SAM to be eligible for contract awards and payments.

**REGISTRATION IS FREE.** To register, go to the SAM website at [www.sam.gov](http://www.sam.gov). For registration assistance, contact (866) 606-8220. Accounts must be accessed every **13 MONTHS** in order to stay active.

#### **4. Financial Information System for California (FI\$Cal) Supplier I.D. Number**

The FI\$Cal Supplier I.D. Number must be provided. To see if you have an existing Supplier I.D. call (855) 421-6355 ext. 1. If you do not have a Supplier I.D., complete a [Government Agency Taxpayer I.D. Form](#) and send it directly to the FI\$Cal office at [vendors@fiscal.ca.gov](mailto:vendors@fiscal.ca.gov).

**The Agency Federal Taxpayer I.D./Federal Employer I.D. Number, UEI Number, and SAM registration are required for reimbursement by the federal government. The Agency Federal Taxpayer I.D./Federal Employer I.D. Number and FI\$Cal Supplier I.D. Number is required for reimbursement by the State of California. All local agency resources including apparatus, personnel, and overhead are considered "vendors" in the use of the CFAA.**

\*\*\*\*\*PLEASE READ COMPLETELY\*\*\*\*\*

## SUMMARY

The current CFAA defines the terms and conditions of local agency response(s) and reimbursement(s) for state or federal fire agency incidents through the California Fire and Rescue Mutual Aid System. The Cal OES Fire and Rescue Division administers the Agreement, including generating invoices on behalf of local government for fire and emergency assistance provided under the terms and conditions of this Agreement.

Exhibit “A”, section A-8.2 of the Agreement Between Cal OES / CAL FIRE / USFS / BLM / NPS / FWS / BIA May 1, 2020 with 2023 First Addendum revisions, requires any agency seeking reimbursement of personnel for more than actual hours worked on the incident must file a Memorandum of Understanding (MOU)/Memorandum of Agreement (MOA), Governing Body Resolution (GBR) or equivalent document with Cal OES Fire and Rescue Division, and have it approved by Cal OES and the Committee upon request. The MOU/MOA, GBR or equivalent shall indicate how personnel will be paid. If an Emergency Activity Record OES F-42 is submitted and the above documentation is not on file with Cal OES at the time of initial dispatch, the local agency will be reimbursed for actual hours worked and will not be entitled to portal-to portal compensation for said response.

All previously approved MOU/MOA, GBR or equivalent for portal-to-portal and/or above straight time has been migrated to the new MARS platform. If you require changes or a new submission, agreements can be managed on the “Agreements (MOU/MOA/GBR)” screen within MARS.

Links to sample resolutions are provided for your reference:

**Sample Resolution #1:**

[https://www.caloes.ca.gov/wp-content/uploads/Fire-Rescue/Documents/Sample\\_Resolution\\_1.pdf](https://www.caloes.ca.gov/wp-content/uploads/Fire-Rescue/Documents/Sample_Resolution_1.pdf)

**Sample Resolution #2:**

[https://www.caloes.ca.gov/wp-content/uploads/Fire-Rescue/Documents/Sample\\_Resolution\\_2.pdf](https://www.caloes.ca.gov/wp-content/uploads/Fire-Rescue/Documents/Sample_Resolution_2.pdf)

## CALCULATING THE SALARY RATE

This methodology is for both Suppression and Non-Suppression Personnel. Reimbursement calculations for these rates are based on the formulas in the CFAA, Exhibit “A”, Clauses A-15.1 through A-15.3 and A-16. The rates developed will be submitted on the salary survey for Suppression Personnel and on Attachment A of the salary survey for Non-Suppression Personnel.

Salary hourly rate including benefits directly tied to overtime:

- Using current actual salaries, calculate the salary hourly rate per classification including all specialty and incentive pay that is directly tied to each overtime hour worked, plus any departmental costs related to overtime hours worked, or costs necessary for compliance with the Fair Labor Standards Act (FLSA) or local Memorandum of Agreements (MOAs).
- In order to be included in the Salary Rate calculation, incentive and specialty pay benefits must be paid for each hour of overtime worked. This may include, but not be limited to, emergency medical technician, hazardous materials, paramedic, education, urban search and rescue, and longevity pay, depending upon the method used to apply these payments.
- Other costs which may be tied to actual overtime hours worked would include FICA and Medicare.

Benefits typically not earned or tied to actual overtime hours worked would include retirement, health insurance and merit pay. These costs may not be included in the Salary Rate calculation.

**To determine a Salary Rate:**

**STEP 1:** List the hourly rate for each personnel in a classification including workers' compensation and unemployment insurance. *The hourly rate should NOT include OVERTIME. BENEFIT PAY, SPECIALTY PAY, and/or INCENTIVE PAY should also be excluded unless the pay is directly tied to each hour of overtime worked.*

**STEP 2:** Next, combine all of the hourly rates for each classification and divide by the number of hourly rates used in the calculation. The result of this calculation is the Salary Rate for that classification within your agency. Repeat this process for each classification.

**STEP 3:** Insert the Salary Rate for each classification in the appropriate section of the Salary Survey.

**EXAMPLE:**

A local agency has 4 firefighters and 3 firefighter/paramedics on staff. To calculate the Salary Rate for the firefighter position, use the following steps:

**STEP 1:** Determine the hourly rate for each firefighter; **do not** include overtime. Incentive pay, benefits, or specialty rates are not included in the hourly rate unless the pay increases with each hour worked.

Example 1: The local agency MOU states that a paramedic is paid \$.25 per hour above the base salary rate for every hour worked. In this case, the local agency will incur an additional \$.25 per hour cost for each hour of overtime worked. Therefore, this \$.25 is included in the hourly rate for this calculation.

Example 2: The local agency MOU states that a paramedic is paid an additional \$250 per pay period as a paramedic allowance. In this case, the \$250 pay does not increase if the employee works overtime hours and therefore there is no additional cost to the local agency. This cost is not included in the hourly rate calculation.

**STEP 2:** Combine the hourly rates of the 7 firefighters and divide the total by 7.

<u>Classification</u>	<u>Hourly Rate</u>
Firefighter 1	25.89
Firefighter 2	27.26
Firefighter 3	25.25
Firefighter 4	26.75
Firefighter/Paramedic 5	27.15
Firefighter/Paramedic 6	26.75
<u>Firefighter/Paramedic 7</u>	<u>24.96</u>
Total	\$ 184.01

**DO NOT AVERAGE THE PAY OR STEP SALARY RANGE.**  
**Each individual person's rate within the entire classification must be included in the calculation.**

Divide the Total by the total number of hourly rates used in the calculation.

*\$184.01 divided by 7 = \$26.29*

**STEP 3 (If applicable):**

**Workers' compensation insurance rate to be included in salary and base rates** (this is no longer a stand-alone rate to be submitted on the salary survey)

This is the insurance premium your agency pays for Workers' Compensation Insurance. The Human Resources Department, Personnel Office, or Budget Office at your agency should be able to assist you in determining this percentage rate. If this option is not available, then determine if your agency pays this insurance fee, if your agency does, then you may try calling the insurance carrier. The premium needs to be calculated and incorporated into each of the hourly rates submitted.

**EXAMPLE:**

\$30.00 per hour x 8.5% Workers' Compensation Rate = \$2.55  
\$30.00 + \$2.55 = \$32.55 per hour Salary Rate

**Unemployment Insurance Rate** (this is no longer a stand-alone rate to be submitted on the salary survey)

This is the insurance premium your agency pays for Unemployment Insurance. The Human Resources Department, Personnel Office, or Budget Office at your agency should be able to assist you in determining this amount.

Maximum annual contribution per employee divided by the number of standard hours for the classification:

- (2912 hours for safety/shift personnel)
- (2080 hours for staff/civilian personnel)
- (960 for non-full time or volunteer personnel)

**EXAMPLE:**

Safety/Shift Personnel:

\$434.00 per employee per year / 2912 hours = \$0.15 per hour

Staff/Civilian Personnel:

\$434.00 per employee per year / 2080 hours = \$0.21 per hour

Non-Full Time or Volunteer Personnel:

\$434.00 per employee per year / 960 hours = \$0.45 per hour

This is your agency's Salary Rate for this classification.

**STEP 4:** Insert the Salary Rate for each classification in the appropriate section of the salary survey.

\*NOTE: Fire agencies that do not utilize standard accrual accounting principles may be required to submit documentation validating accrued financial liability for any response. For a sample or similar:

### List of Accounts Payable

Invoice Number	Incident Name	Dates	Name (First / Last)	Amount
O-20201234	Delta	09/06/2020-09/10/2020	John Smith	\$4,192.41
O-20201234	Delta	09/06/2020-09/10/2020	James Jones	\$3,273.21
O-20201234	Delta	09/06/2020-09/10/2020	Sam Fisher	\$2,488.86
O-20201234	Delta	09/06/2020-09/10/2020	Brian Lopez	\$2,488.86

**Chief Officers above Battalion Chief with an MOU/MOA, GBR or equivalent:**

Local fire agencies that have submitted Salary Rates to Cal OES Fire and Rescue Division above the Battalion Chief level shall be reimbursed at straight time unless the classification(s) has an MOU/MOA, GBR, or equivalent that indicates they are to be paid above straight time.

If such an agreement exists, provide a complete copy of your agency's MOU/MOA, GBR, or equivalent along with the Salary Survey submitted through MARS. In order to receive above straight time compensation, the MOU/MOA, GBR, or equivalent must conform to the CFAA intent statement (Clause A-1 of Exhibit "A") and have been accepted by Cal OES or the CFAA Committee. If an MOU/MOA, GBR, or equivalent is not provided, or was not accepted by Cal OES or the CFAA Committee, your agency will not be compensated for above straight time.

**CHIEF OFFICER MOU/MOA, GBR, OR EQUIVALENT EXPIRATION: When the MOU/MOA, GBR, or equivalent expires, you have 30 days to provide a current agreement or a letter stating that negotiations are ongoing and will be provided to Cal OES through MARS once finalized. If an update is not received, your agency will not be compensated for above straight time.**

**Administrative Rate**

The current de minimis Administrative Rate is 10%, unless an agency submits their calculated administrative rate in accordance with the [\*Instructions for Completing Administrative Rate Calculations\*](#). Agencies who develop and calculate an Administrative Rate will submit the calculation sheet annually. Use the Administrative Rate screen in the [\*Mutual Aid Reimbursement System \(MARS\)\*](#) for completing your Administrative Rate.

If an agency provides their calculated Administrative Rate, they are **required** to update the rate annually by July 1st of each year. If agencies with a calculated Administrative Rate already on file do not update their rate in MARS by the current deadline of July 1st, the local agency's rate will default to the de minimis Administrative Rate of 10% until such time an administrative rate is received.

Rates and hours shall be based on actual costs and not budgeted costs to the responding agency. Rates and hours should not be contingent upon reimbursement from the State of California or Federal Fire Agencies at a rate that exceeds what the local agency will pay its personnel. Reimbursements will be based on the salary survey and MOU/MOA, GBR or equivalent that is on file at the time of the initial dispatch.

**Required Signature**

The local agency's authorized representative **MUST** sign in MARS, under penalty of perjury, the annual salary survey agreeing to comply with all terms and conditions of this Agreement, as well as the cooperator agency's internal accounting and expense reimbursement standards. Fire agencies will be required to accept either the base rate(s), and/or the local agency's salary rates through the required signature process. If Cal OES does not receive a signed salary survey from your agency's authorized representative indicating your agency's rates, Cal OES will have no basis to process an invoice back to your agency for payment for any responses ordered and requested through the CFAA.

**Review**

California Fire and Rescue Mutual Aid System Agencies will be required upon request to provide Cal OES supporting documentation used to establish rates and method of pay. Cal OES will request yearly samples from selected agencies for review by Cal OES and the Committee. Upon request, the California Fire and Rescue Mutual Aid System Agencies will have thirty (30) calendar days to provide Cal OES with required information. This process does not supersede the Examination and Audit process as outlined in the Agreement.