Completing the
Force Account Labor Summary Template

The "Force Account Summary Record" is a Microsoft Excel based template that can be used to clearly capture all force account (FA) labor costs affiliated with an individual project (or FEMA PA project worksheet.) This template can be found via XLS file, or PDF here. This instructional document uses the XLS file template. FEMA commonly requires using this template or a similar template during project formulation and closeout to reflect all FA labor costs. This document outlines all of the necessary components and information that FEMA typically requires for project claims of FA costs.

The following information provides a detailed step-by-step approach to accurately completing a Force Account Labor Summary Record form or similar form. This step-by-step document outlines the important components and information that FEMA will require during their review.

Completing the Components of the Form

Page Numbers
Depending on the number of entries captured in the FA labor worksheet, it might be necessary to create multiple tabs within the Excel file. Each tab within the Excel file should be assigned a page number in the "Page" section.

The following fields will repeat at the top of each tab housed in the Excel file, and should be completed each time a new tab is created.

1. **Applicant**

   The Applicant (or Subrecipient) field should be populated with the official name of the entity as it appears on the FEMA project worksheet. For example, "Sample Name" should be replaced with the Subrecipient's name.

2. **PA ID**

   The "PA ID" refers to the Public Assistance (PA) Identification number that was assigned by FEMA to the Applicant (or Subrecipient) and appears on each FEMA project worksheet (under the PA ID field.) That number should be populated in this field.

3. **Project No**

   The "Project No" refers to the project worksheet number that was assigned by FEMA for this specific project worksheet. That number should be populated in this field.

4. **Disaster Number**

The "Disaster Number" refers to the major disaster number assigned by FEMA at the time of disaster declaration; this number will start with "DR- ####" - that number should be populated in this field.

5. **Location/Site**

The "Location/Site" refers to either location(s) in which the work occurred for this specific project worksheet. If work occurred at multiple locations, it would be allowable to list "various locations" or in lieu of a location, it would also be fine to list the project worksheet name as it appears directly on the project worksheet. For example, "Main Street."

6. **Category**

The "Category" refers to the FEMA PA category of work assigned to this specific project worksheet. For example, debris removal activities would fall under Category A.

7. Period Covering

The "Period Covering" refers to the dates of work as captured within the listed invoices. That specific time period should be accurately recorded in these fields.

8. Description of Work Performed

The "Description of Work Performed" field should include a brief, high-level description of the work performed by the contractors whose invoices are included in the claim for this project worksheet. For example, "Debris Removal."

Recording Each FA Labor Entry

Each two lines (or rows) in the Excel file should capture information related to one employee's week of labor (one row for regular/straight time, one row for overtime.) Each sheet/tab is designed to track one week (seven days) of regular/straight time and overtime labor. If work extends beyond one week, a new tab page should be added to the spreadsheet. Review and reference the previous eight steps for completing components of a new tab.

For "**Date**", input the week of labor covered by this tab. The dates only cover one week per tab.

For "**Name**" and "**Job Title**", the name and title of the one employee claiming hours should match what is listed on timesheets and payroll statements. When possible, use an employee's legal name to avoid confusion during forthcoming reviews.

NAME
John Smith
JOB TITLE
Maintenance Supervisor
NAME
Jill Madison
JOB TITLE
Maintenance Tech
NAME

"**REG**" is for hours worked that billed as regular/straight time. "**O.T.**" is for hours that meet the labor policy qualifications for overtime hours. The total hours for each day should align with one employee's timesheets; regular/straight time and overtime hours split should match payroll documentation. All hours should be documented on the spreadsheet, even for project where only overtime hours are eligible (such as emergency work projects.)

DATE	1/8	1/9	1/10	1/11	1/12	1/13	1/14	TOTAL HOURS
REG.	10	10	8	8	4			40
O.T.					7	9	8	24

For "**Hourly Rate**", the rates should match what is found in the payroll documentation. For salaried employees, an hourly rate should be calculated from their yearly salary. The "**Benefit Rate**" (also known as the fringe rate) is a blended rate that is the same across all employees for both regular time and overtime, it is calculated on a separate spreadsheet tab (see further instructions for completing this calculation below).

COSTS				
TOTAL HOURS	HOURLY RATE	BENEFIT RATE (%)	TOTAL HOURLY	TOTAL COSTS
40	$ 20.00	55.05%	$ 31.01	$ 1,240.40
24	$ 30.00	22.81%	$ 36.84	$ 884.23

Calculating Benefit Rate Percentage

FEMA will reimburse non-salary benefits earned performing eligible FA labor, utilizing a calculated benefit (also known as fringe) rate, which is used for blended rate for all employees. Only one benefit rate calculation needs to be performed unless a group of employees or departments have different benefits from other employees (typically due to union contracts). There are separate benefit rates for regular time and overtime, as some benefits only accrue during regular

time, while others accrue for both regular and overtime. For example, employee Fred doesn't earn more health insurance when he is working overtime, but he does earn additional retirement contributions when working overtime, therefore, he has a different benefit rate for overtime hours versus his benefit rate when working regular hours.

If using the FEMA Benefit Rate calculation tool, for "**Enter Total Annual Payroll**", input all payroll costs from the most recent year. This forms the basis for benefit rate calculation.

ENTER TOTAL ANNUAL PAYROLL

$900,262.00

Next, input the average number of holidays, vacation days, and days of sick leave that each employee receives. (This is calculated into the Regular Time benefit rate.)

		REGULAR TIME %
Holidays	10	3.85%
Vacation Leave	15	5.77%
Sick Leave	10	3.85%

Finally, input all other applicable benefits. The sheet includes set items and a field "**Other**" for items that might be missing. Social Security and Medicare are set amounts by law, while other fields (such as retirement) should have actual amount spent overall by the entity for that benefit in the previous year. "Other" will consist of additional benefits not previously listed (such as education reimbursement, short- and long-term disability insurance, vehicle and uniform allowance, etc.)

Click the checkbox (see figure below) for benefits that are earned for both regular time and overtime.

* Social Security		6.20%	☑	6.20%
* Medicare		1.45%	☑	1.45%
* Unemployment	$ 1,049.00	0.12%	☐	
* Worker's Comp	$ 27,325.00	3.04%	☑	3.04%
** Retirement	$ 109,135.00	12.12%	☑	12.12%
Health Benefits	$ 152,449.00	16.93%		
Life Insurance Benefits				
Other (Describe here) Ed Reimbursement	$ 15,571.00	1.73%	☐	