

HOW TO COMPLETE THE CP-30- DUAL EMPLOYMENT CERTIFICATION

Question: Do we pay travel, subsistence, matching retirement and social security? If so, how are both determined?

Travel: Employee's travel and/or subsistence expenses, if any, incurred in the performance of services for the borrowing agency, will be paid directly to the employee by the borrowing agency. (Commuting expenses are excluded.)

Social Security and Retirement: All payments to the parent agency from the borrowing agency must include the following:

- Payment for employee's services.
- Employer's social security contributions computed on the amount of payment. (7.65% of monthly pay)
- Employer's retirement contribution computed on the amount of payment, if applicable (applicable when borrowing agency is merely supporting a portion of employee's regular salary; not applicable (NCSSM does not pay retirement contributions))

Question: What are considered Indirect Expenses? What is considered Direct Cost? Do we pay both Indirect Expenses and Direct Cost? If so, how are both determined?

Indirect Expenses and Direct Cost: (NCSSM does not normally pay either indirect or direct cost)

Subject to negotiation between the two departments, payments may include an amount for the overhead expenses of the lending department to cover administrative and other indirect costs; payments may also include amounts for direct costs incurred by the parent department, agency, such as identifiable related expenses for clerical and duplicating services.

Completing the Dual Employment Certification, Analysis of Payment to parent Agency (CP-30):

- Salary for Services is the monthly salary
- Matching Retirement: 0
- Matching Social Security: 7.65% of monthly salary
- Indirect Expense: 0
- Direct Cost: 0
- Total Payment Due Parent Agency: Monthly salary + 7.65% = Total Payment