



— THE SERVICE CONTRACT ACT: A BASIC PRIMER FOR CONTRACT SUCCESS

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CohnReznick LLP



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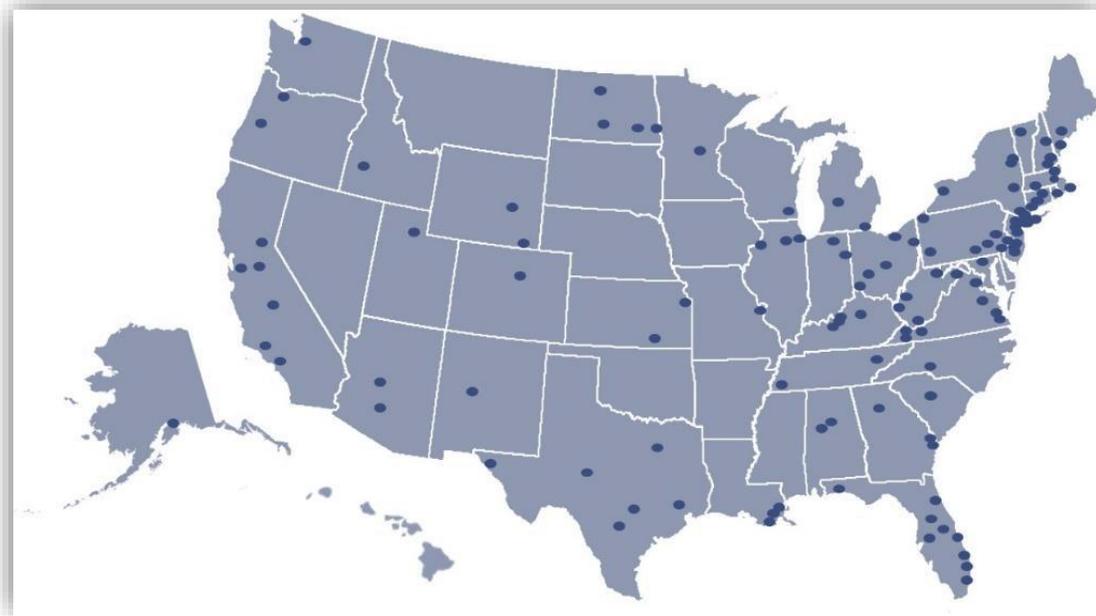


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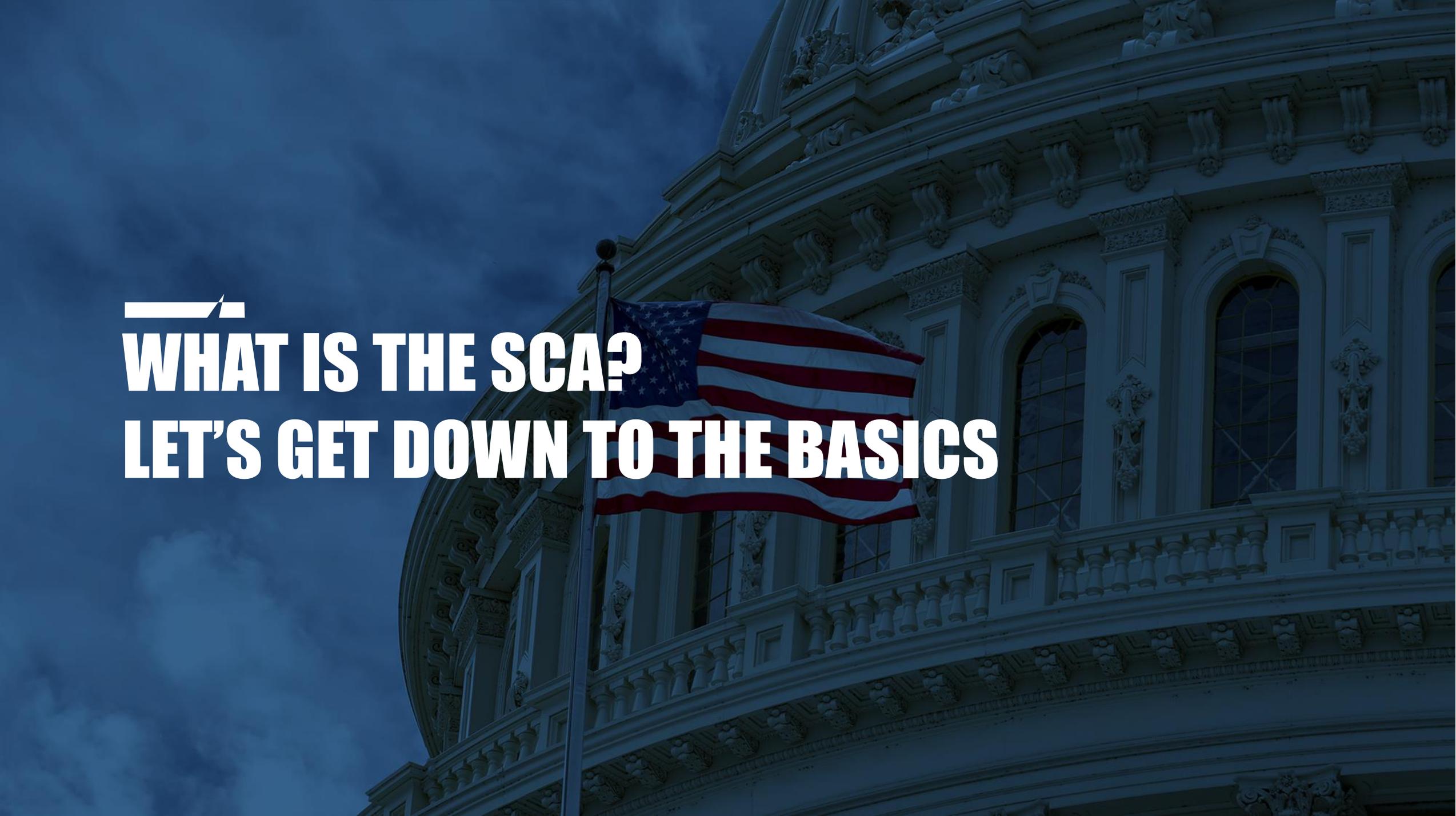
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AGENDA

- What is the SCA?
- Before and After Contract Award
- Compliance
- Case Studies



WHAT IS THE SCA?
LET'S GET DOWN TO THE BASICS

WHAT IS THE SCA?

- Applies to Contracts:
 - From any federal agency/federal government entity or DC
 - That are performed in the U.S., its territories and possessions
 - Principally for services performed using service employees, and in excess of \$2,500
- Sets the Minimum Wage and Fringe Benefits:
 - That contractors/subcontractors must pay service employees working on covered contracts
 - Exemptions for executive, administrative or professional as defined by 29 CFR Part 541 are also exempt from the SCA
- Other Factors:
 - Removes wages as a bidding factor & wage protection
 - Importance of understanding SCA requirements in order to appropriately price your bid

WAGE DETERMINATIONS

- Area (Standard) Wage Determinations (AWD):
 - Minimum standards (prevailing wages) for job classifications in a certain geographical area, including wages, health & welfare benefits, vacation and holiday
 - Failure of contracting agency to include AWD in solicitation/award does not absolve employer of obligations under the AWD
 - Wages and H&W are stated as hourly rates
 - Vacation and holiday are stated as minimum weeks and days, respectively
 - Employees must be notified of WDs applicable to their projects
 - AWD can be attached as an exhibit or by reference
 - Incorporation of updated AWD
- Wage Rates
 - Minimum rate of pay
 - Hourly wage and H&W are separate and distinct



WAGE DETERMINATIONS: FRINGE BENEFITS

- Health & Welfare (H&W) Benefits: Employer's Discretion
 - Bona fide benefits, cash payments, or combination
 - As of July 2021 \$4.55/ hr or \$4.23/ hr (indexed by DOL annually)
 - 2nd rate applies to employees subject to sick leave executive order
- Vacation
 - Vested and becomes due after the employee's contract anniversary date
 - Determined by total length of time working for the current employer in any capacity or working for predecessor contracts in performance of similar services at the same facility
- Holiday
 - Paid if the employee works or receives sick/vacation pay in the holiday workweek
 - Doesn't generally apply unless the holiday is named in the contract or WD



BEFORE AND AFTER CONTRACT AWARD

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UNDERSTANDING THE SOLICITATION

- Does the solicitation state?
 - Federal Acquisition Regulation (FAR) 52.222-41
 - SCA Prevailing Wage Determination
 - Language stipulates that the contract will be subject to SCA
- What if the Solicitation does not have the clause or other language applicable SCA?
 - The contract may still be covered if all the following are met:
 1. Award by the US Government or District of Columbia
 2. The contract is principally for services that will be performed by “service employees”
 3. The contract is expected to exceed \$2,500
 4. At least some portion will be performed in the United States or its territories
- It is the responsibility of the contractor, not the Government to verify if SCA is applicable to the contract
 - According to 29 C.F.R §4: “**Contractor** includes a subcontractor whose subcontract is subject to provisions of the Act. Also, the term *employer* means, and is used interchangeably with, the terms *contractor* and *subcontractor* in various sections in this part. The U.S. Government, its agencies, and instrumentalities are not contractors, subcontractors, employers or joint employers **for purposes of compliance with the provisions of the Act.**”

If any one of these are present in the solicitation, expect the contract will be covered by the SCA

NOTE: Inquire throughout the bidding process if you believe the contract may be subject to SCA

SCA EXEMPTIONS

- SCA Exemptions
 - Refer to Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)
- Tests to be met for Executive Employee exemption
 - Compensation at a rate not less than \$684 / week
 - Primary duty managing aspects of the organization
 - Direct work of at least two or more other full-time employees
 - Have authority to hire or fire other employees
- Tests to be met for Administrative Employee exemption
 - Compensation at a rate of not less than \$684 / week
 - Primary duty in the performance of office or non-manual work directly related to the management or general business operations
 - Primary duty includes exercising discretion and independent judgment with respect to matters of significance



MAPPING OF JOB DUTIES

- Identify specific job duties each employee will perform
- Identify the associated wage determination labor category (occupation code - title)
- The mapping process will typically include the following steps:
 1. Job Duties - review the performance work statement / statement of work, incumbent contract information, any other guidance to determine the scope of the job duties
 2. Coverage Analysis - determine each contract employee's actual job duties and responsibilities
 3. Labor Categories - Consult the wage determinations, Statement of Equivalents information and DOL SCA Directory of Occupations
 4. Document Decisions - All coverage determinations and labor category assignments should be supported by adequate written documentation

NOTE: Make sure that any subcontractors are also on the same page as to which roles on the contract are subject to the Service Contract Act

PRICING

- Identify the prevailing wage rates and fringe benefit rates in the geographic locality
 - DOL issues two wage determinations for each locality (odd and even)
 - Identical except for fringe benefit requirements
 - Even - requires fringe benefit plan requiring compliance on an “average cost” basis
 - Odd - satisfies the fringe benefit requirements on a “per employee” basis; calculated using all hours paid
 - Executive Order 13706, Establishing Paid Sick Leave for Federal Contractors
- Understand the escalation provisions:
 - Fixed-price, T&M, or LH basis, FAR 52.222-43, entitles contractors to price adjustments to cover the cost of future increases in prevailing wage or fringe benefits
- Wages and Price adjustments
- Indirect Rates
 - Provide different benefits for SCA versus Non-SCA

PRICING (CONT'D)

- Fringe Benefits
 - Identify the minimum fringe benefit amounts in the wage determination
 - Assess your benefits plan to assess those requirements and how it affects proposal pricing
 - Determine if:
 - Planned health and welfare (H&W) benefits qualify as “bona fide” fringe benefits under the SCA
 - Method of calculating vacation is consistent
 - Plan to account for paid holidays
 - Plan to provide cash equivalents in lieu of any benefits if unable to satisfy the benefit requirements with “bona fide” fringe benefits
 - No offsets
 - Worker’s compensation, unemployment insurance, Social Security
 - Employee Notice
 - Notice of the wage and benefits the employees will receive

EXECUTION – PREDECESSOR CONTRACT

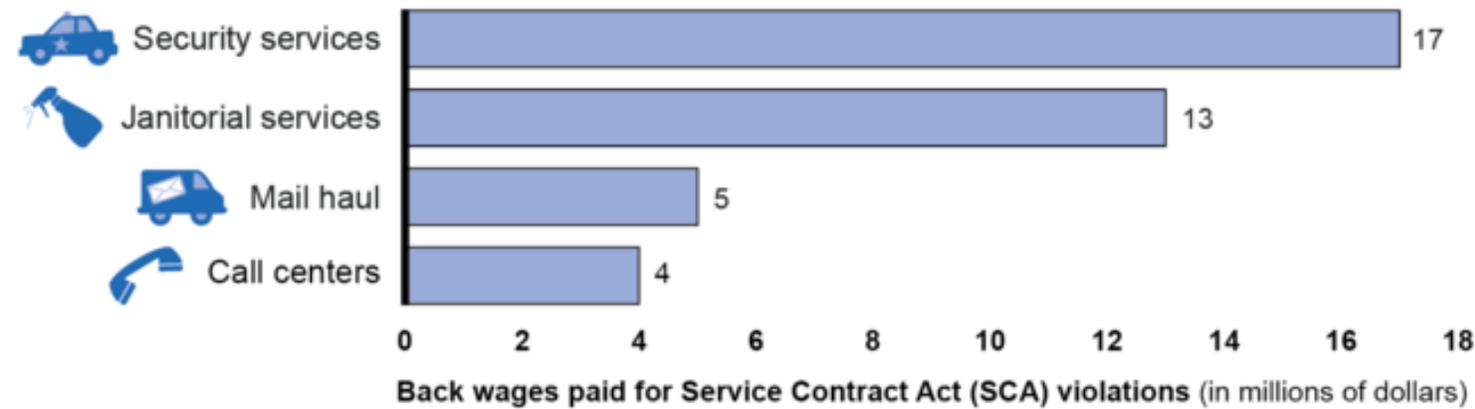
- Non-displacement of Qualified Workers Under Service Contracts
 - Executive Order passed in November 2021
 - Each agency, to the extent permitted by law, include the following clause:
 - “Non-displacement of Qualified Workers”
 - Contractor and subcontractor in good faith should offer service employees first right of refusal for employment who were employed under the predecessor contract and employment will be terminated as a result of the award of the contract and expiration of the contract
 - Period of no less than 10 days can be granted for acceptance of offer
 - Furnish as certified list of the names of all service employees working under the contract within the last month of the period of performance
 - Provision flow downs required for subcontractors

“Using a carryover work force reduces disruption in the delivery of services during the period of transition between contractors, maintains physical and information security, and provides the Federal Government with the benefits of an experienced and well-trained work force that is familiar with the Federal Government’s personnel, facilities and requirements.”

<https://www.whitehouse.gov/briefing-room/presidential-actions/2021/11/18/executive-order-on-nondisplacement-of-qualified-workers-under-service-contracts/>

ENFORCEMENT

- Compensation requirements are enforced by the DOL's Wage and Hour Division
 - GAO Study:
 - DOL conducted more than 5,000 compliance investigations between 2014 - 2019
 - Violations led to more than \$220M in back wages for workers
 - During these investigations - 60 contractors were excluded from receiving new federal contracts for 3 years



Source: GAO analysis of data from the U.S. Department of Labor. | GAO-21-11

ENFORCEMENT

- Safety and Health requirements are enforced by the Occupational Safety and Health Administration (OSHA) within the DOL
- Violation of SCA can include:
 - Contract Termination and liability for any resulting costs to the Government
 - Withholding of contract payments
 - Legal action to cover under payments
 - Debarment from future contracts for up to three years
- Typical problems include:
 - Underpayment of service workers due to misclassification
 - Erroneously considering workers exempt with out regard to the exemptions
 - Failure to make timely payment of wages and fringe benefit contributions
 - Lack of proper record keeping
 - Failure to notify service employees of applicable wage and fringe benefits
 - Failure to implement rate increases in a new wage determination in a multi-year contract

RECORD KEEPING

- Records that must be maintained for three years from completion of the work:
 - Name, address, and Social Security number of each employee
 - The correct work classifications, wage rates, and fringe benefits provided (or cash equivalent payments provided in lieu of fringe benefits)
 - The total daily and weekly compensation of each employee
 - The number of daily and weekly hours worked by each employee
 - Any deductions, rebates, or refunds from each employee's compensation
 - Any list of a predecessor contractor's employees showing employees' length of service information

Source SHRM.ORG

SCA ADMINISTRATION OPTIONS

Do It Yourself

- Broker creates and markets benefit plans to insurance companies
- Can create separate plans for SCA vs. non SCA population, or can comingle together
- Greater control of plan design and costs
- Administrative Costs are paid by the employer
- H&W fringe cannot be used to pay for administrative services unless irrevocable trust is set up AND a third party administers the trust

Hire TPA for administrative services only (ASO)

- Broker creates and markets benefit plans to insurance companies
- Can create separate plans for SCA vs. non SCA population, or can comingle together
- Greater control of plan designs and costs
- Payroll integration with TPA critically important
- TPA provides administrative services and support - tracking, consolidated billing, etc.
- TPA charges administrative fee via irrevocable trust
- TPA's fees can be deducted against H&W fringe because it is paid to a third party, via a trust
- TPA fees tend to create morale hazard for employer

Full outsourcing to TPA

- Broker manages performance of the TPA
- TPA creates benefit plans and designs for SCA population only
- TPA provides administrative support, billing reconciliation, etc.
- TPA's costs are part of insurance premiums in the form of commissions
- Administrative costs tend to be higher for smaller risks
- TPAs can offer more robust enrollment support because costs are paid via trust and H&W fringe
- Plan designs typically less rich than "do it yourself" plan designs, if the population is large enough



COMPLIANCE

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SCA 'BERMUDA TRIANGLE'

Administrative Tracking

- Lack of clear guidance on some points
- Other employers do it differently
- Attracting and retaining employees is more challenging

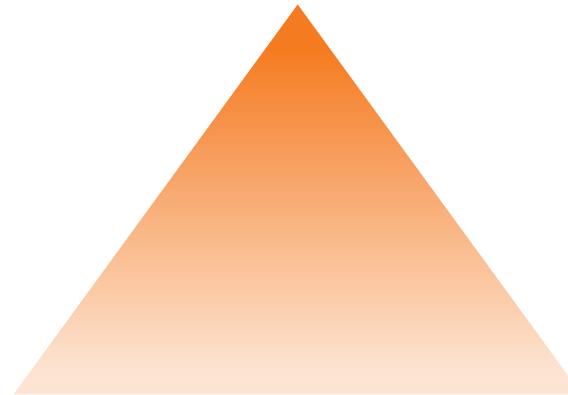
Compliance

Other Risks

SCA 'BERMUDA TRIANGLE'

Administrative Tracking:

Fringe Rate Benefit / Salary (36 month look back) at the employee level



Compliance:

CMS: Medicare eligible employees prohibited from TRICARE, Medicaid, VA, or Medicare

ACA: Offering Affordable and Minimum Value Coverage

John Warner Act: Prohibits Incenting TRICARE

Other Risks:

Cash: Very important to SCA employee

Partners: May offer cash-in-lieu

Higher Costs: Payroll taxes; workers compensation insurance

COMMON MISTAKES EMPLOYERS MAKE

- Thinking that:
 - Paying more than required wages offsets the H&W fringe benefit requirement or vice versa
 - Extra vacation days earned by employees can count towards the required holidays
- Taking credit for benefits that do not satisfy the H&W fringe requirement
 - Ineligible benefits include payments such as FICA, worker's comp; paid / sick leave required by CBA, WD, or applicable law
 - Eligible benefits include health, dental, life, AD&D, disability, vision, 401(k) plan employer contributions, ESOP, severance pay plans, cash paid in lieu of benefits
- Not providing H&W to temporary or part-time employees:
 - ACA may not require medical coverage to be offered i.e., less than 30 hours a week
 - Employer must provide H&W based on hours earned worksite programs (accident, critical illness, etc.) popular; retirement and cash are common
- Must provide proportionate fringe benefits:
 - Managing different fringe rates and different full-time hours
 - \$4.02/ hr vs. \$4.54/ hr combined with hours difference (i.e. 32 weekly hours vs 40 weekly hours) creates need for plan flexibility in providing a proportionate benefit
 - Medical premiums are fixed regardless of full-time hours, but an SCA employee's hours vary

COMMON MISTAKES EMPLOYERS MAKE (CONT'D)

- Not implementing a proper payroll recordkeeping system
 - Captures original hire date, and that can reflect complex SCA requirements, especially if:
 - Employees frequently move between SCA and non SCA projects
 - Employees work in more than one location with varying H&W rates
 - Employees change pay rates or positions during the year
- Not funding the H&W fringe benefit on a timely basis
 - Cash payments in lieu of fringe benefits must be paid within one payroll period of being earned
 - Payments into bona fide fringe benefit plans must be made no less often than quarterly
- Not amending retirement plan
 - Permit prevailing wage contributions if employer contributions will be made into the retirement plan; qualified non elective contributions (QNECs) subject to prevailing wage
- Failing to manage multiple rates on multiple contracts and annual adjustments correctly:
 - DOL adjusts H&W fringe rate annually
 - Some contracts have escalation clauses; some don't
 - Employer responsibility to know which

COMMON MISTAKES EMPLOYERS MAKE (CONT'D)

- Failing to manage employees subject to executive order (EO) on sick leave properly
 - DOL provides two H&W fringe rates
 - Lower rate for employees subject to EO on sick leave; and
 - Higher rate for employees not subject to sick leave
 - If employees are subject to sick leave, AND the employer uses the higher rate, the employer may NOT deduct sick leave from the H&W fringe
- Crediting employee's seniority based on when company "won" contract vs. how long employee has been on the contract
 - Contract hire date is used for vacation and seniority
 - Company hire date is used for EEOC reporting
- Failing to continue employer sponsored payments during a qualified Family Medical Leave (FMLA) event
 - H&W used to pay for employer sponsored coverage is considered an employer contribution
 - Employers are required to continue paying the employer portion of benefits paid by the H&W when an employee goes out on FMLA
 - The employer may NOT recoup any payments from future H&W earnings, nor may the employer use future employee deductions to recoup any payments; this is a financial business risk of SCA

COMMON MISTAKES: THE CBA

- Believing a collective bargaining agreement (CBA) overrides ACA, CMS:
 - Secondary payer rules still apply (see SCA vs. Medicare)
 - No CBA provision can waive requirements of the ACA
- Cash-in-lieu
 - Many CBAs require or stipulate that cash in lieu is offered
 - Affordability penalty of ACA still applies
 - CMS restrictions for Medicare eligible employee still apply

- Eligibility
 - ACA states 30 hours or more per week is considered full time
 - All full-time employees must be offered qualifying AND affordable coverage
 - Many CBAs define full time with a different hour requirement
 - That is acceptable for accruing vacation, sick time, pay increases, etc.
 - That is NOT acceptable for ACA eligibility

WAIVING MEDICAL COVERAGE

- Employer's discretion:
 - To determine how they will satisfy their H&W fringe contribution requirement
 - Regardless of employee preference for cash or other benefits
- CBA can stipulate a contractual requirement
 - Contractual requirement must not violate state or federal law, guidance or regulation
 - ACA, CMS & TRICARE still apply
- The John Warner Act
 - Prohibits employers from offering financial incentives to decline coverage under an employer-sponsored health plan that would be primary to TRICARE
 - Exceptions:
 - Cash in lieu policies for “similarly situated employees”, and
 - That are not a TRICARE “exclusive benefit”, but this remains a gray area
- CMS Secondary payer rule prohibition
 - Medicare eligible SCA employees
 - Must have medical coverage properly primary to Medicare
 - Employer can become medical insurer

WAIVING MEDICAL COVERAGE (CONT'D)

- Employers are not required to, but **HIGHLY** encouraged to track waivers
 - i.e., why employee declines coverage:
 - If there is an alleged violation, the employer must prove they took steps to ensure the coverage was qualifying and affordable; ignorance is not a defense
 - For example:
 - The IRS will presume the employer didn't provide affordable coverage
 - CMS will presume the employer didn't verify coverage was properly primary to Medicare
- Track waivers at new hire orientation and annually during open enrollment
 - Creates trail of efforts made by the employer to ensure employees are following the law too
 - Attestations can be presented as potential legal evidence of employer's compliance with ACA and CMS

IMPLEMENTING THE REQUIREMENTS

- Procuring the right third-party support for your organization's needs, if needed
 - H&W fringe accounting - the “administration” ‘Bermuda Triangle’ compliance risk
 - Third party administrators, retirement plan record keepers, brokers
 - RFP process: contractual terms of service agreements
- Importance of internal controls at the outset
 - Coordination of processes among procurement, unions / CBAs, payroll, HR, and benefits departments and integration of new service providers
 - Is employer modifying eligibility and other terms of coverage for SCA vs. non SCA employees

CHALLENGES OF CASH FOR H&W

Additional Costs: Payroll Tax / Workers Compensation

- H&W paid as cash considered W2 earnings
- Payroll Tax: 7.65%
 - Add'l Cost = \$71K per 100 opt outs
- Workers: Compensation (WC): rates based on type of work and is a percentage of earnings
 - Hazardous up to 10%
 - Less .5% of
- Add'l Cost = \$5K - \$95K per 100 opt outs depending on type of work
- Security DBA work = higher workers compensation costs
- SCA work = typically lower WC costs

ACA Affordability Penalty

- Cash counts against employer in two ways:
 - \$0 employer contribution
 - Cash increases plan's cost basis for affordability
- \$3K penalty for each person that receives a subsidy from exchange (indexed for inflation)
- Notes: Gray area compliance?
 - IRS Notice 2015-87: cash-in-lieu not treated negatively for plans beginning on or before January 1, 2017
 - IRS Publication 2016-30037 "additional guidance"
 - President Trump had instructed the IRS and DOL to be as lenient as possible
 - President Biden has requested \$80B in additional funding for IRS enforcement

Adverse Selection

- Negatively impacts participation on the medical plan
- The only employees who take coverage are the employees who need AND use the coverage
- Drives up utilization and costs, which drives up future renewal increases potentially higher than medical inflation
- Can affect insurer's willingness to quote risk

CMS / Medicare

- Prohibited Transaction: Cash or retirement contribution to Medicare eligible DBA / SCA employee who does not have coverage properly primary to Medicare
- TRICARE is NOT primary to Medicare
- Employer and employee responsibility
- Financial risk: fines, penalties, costs paid by Medicare



CASE STUDIES

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CASE STUDY – FIRST CONTRACT



Facts

- 100-person technology firm
- Won a 3-person SCA contract, that was previously NOT SCA
- Had 30 days to convert employees

Challenges

- Taking over a contract that was not SCA: employees have salaries and be provided the H&W fringe - both new
- How to track hours via their payroll provider
- How to deliver the H&W fringe benefits
- How to account for sick leave, accrued vacation, and predecessor credit (if any)
- What to do with excess H&W fringe, if any

Solutions

- Verified payroll provider could show H&W correctly on employee's pay stub
- Created core SCA benefits program based on average hours: medical, dental, vision, life/AD&D, disability and sick leave
- Corporate decision to not offer cash (more on that later)
- Excess H&W to 401(K) plan via a qualified non elective contribution (QNEC), after modifying the retirement plan documents to allow for the QNEC
- Created customized communications to the affected employees
- Pre-prepared responses to most common objectives

Results

- 90% employee retention rate

CASE STUDY - CASH IN LIEU, NOT PROFITABLE



Facts

- 750-person technology firm
- 53 employees on a SCA contract
- Provided cash-in-lieu and company sponsored benefits with an employer contribution

Challenges

- Employer historically took a paternalistic approach to benefits and wanted to offer SCA employees' same package as non SCA
- Company never calculated a cost benefit analysis of the true profitability of the contract
- Created detailed cost analysis and determined the extra benefits provided to SCA employees cost \$245K a year more than the H&W fringe
- Workers compensation costs were an extra \$75K a year (higher risk category)
- The contract was unprofitable as a result

Solutions

- Created core benefits program for SCA employees
- Eliminated cash as an option; excess fringe to a QNEC
- Customized communications and FAQ for employees

Results

- 97% employee retention rate
- Saved in excess of \$315K on the contract

CASE STUDY – WE ARE LOSING MONEY, BUT WE DON'T KNOW WHY



Facts

- 750-person technology firm
- 53 employees on a SCA contract
- Provided cash-in-lieu and company sponsored benefits with an employer contribution

Challenges

- Benefit costs exceeded actual H&W allowance earned between \$12,000 - \$14,000 monthly
- The company never calculated the financial implication

	Weekly Hours		
H&W Rate	32 Hours	36 Hours	40 Hours
\$4.09	\$ 130.88	\$ 147.24	\$ 163.60
\$4.21	\$ 134.72	\$ 151.56	\$ 168.40
\$4.54	\$ 145.28	\$ 163.44	\$ 181.60
<i>\$2,637 Annual difference between 32 hours and 40 hours Between 50-60 employees impacted each month \$12,000 - \$14,000 shortfall each month</i>			

Solutions

- Created core benefits program for SCA employees
- Eliminated cash as an option; excess fringe to a QNEC
- Customized communications and FAQ for employees

CASE STUDY – TPA VENDOR SEARCH



Facts

- 1,500-person government contractor
- 1,000 full-time & 500 part-time
- Variable hours, variable H&W
- Union

Challenges

- Tracking hours and H&W
- Providing different benefit packages to different employee groups - hours, fringe, full-time vs. part-time

Solutions

- Created customized RFP for TPA services based on 5 key client criteria
- Submitted RFP to the major TPA players: Axim; Boon; Fringe Benefit Group; GSA; UMR

Results

- Down selected to top 3 for presentation
- Presentation highlighted clear winner for client based on their needs

RESOURCES FOR SERVICE CONTRACT ACT

- McNamara-O'Hara Service Contract Act (SCA)
 - Frequently asked questions: <https://www.dol.gov/agencies/whd/government-contracts/service-contracts/faq>
 - Fact Sheet Index: <https://www.dol.gov/agencies/whd/fact-sheets>
 - Workplace Posters: <https://www.dol.gov/agencies/whd/posters>
- SCA directory of Occupations:
<https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/SCADirectVers5.pdf>



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