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DoD Checklist for Submission of Section 3610 Reimbursement Requests

If a contractor submits a request for Section 3610 reimbursement at the corporate office level, contracting officers will need to determine the extent to which the data specified below must be included with the request for Section 3610 reimbursement.

1. Contractor identification:

- a. Contractor Name: _____
- b. Contractor address: _____

- c. Contractor CAGE
and Tax ID Number _____
(All submitted in request) _____

2. Cognizant Government organizations:

Contractor requests for Section 3610 reimbursement should be provided to the cognizant contracting officer administering contracts.

3. Contractor organization:

- a. Is the contractor a subsidiary, division, segment, or otherwise affiliated with another company?

Yes _____ No _____

If yes, the contractor must exclude any paid leave costs included in any other requests for reimbursement. Provide a brief description of the corporate structure and how (subsidiary, division, etc.) requests will be submitted.

- b. Is the contractor submitting Section 3610 reimbursement requests to other contracting officers or Federal Agencies?

Yes _____ No _____

If yes, the contractor must identify all Section 3610 requests being submitted.

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4. Contract number(s), task orders, delivery orders, and any other agreements (if applicable):

The contractor should list all DoD contract numbers/order numbers/agreements, etc., and all contracts/orders/agreements, etc., with other Federal Agencies under which the contractor is seeking Section 3610 reimbursement. Each Section 3610 reimbursement request should include the period of performance for each contract/order/agreement, etc., under which the contractor is requesting Section 3610 reimbursement, as well the applicable Product/Service Code(s). The list should be sortable by agency, buying activity, ACO/DACO/CACO/PCO, DUNS number, and CAGE code. Identify the contractor's non-Government commercial work over the period covered by the Section 3610 reimbursement request, and describe the allocation and method of allocation of COVID-19 paid leave costs between Government and commercial customers.

5. Section 3610 Circumstances Narrative and Information:

- a. The contractor should provide a narrative identifying the circumstances that impacted paid leave cost and performance under each DoD contract/order for which Section 3610 reimbursement is requested as a result of the COVID-19 national emergency. At a minimum, the narrative should include:
 - An explanation as to why Section 3610 applies;
 - Identification of facility closures or restrictions that precluded employees from reporting to their normal work location(s), including closure/restriction date range(s) and specifics;
 - Identification of all employees who could not telework because their job duties could not be performed remotely; and
 - Identify the specific circumstances applicable to each contract/task order/delivery order/etc., or any other agreement(s) under which the contractor is requesting Section 3610 reimbursement. The COVID-19 Paid Leave request for information may include justifications that vary by location, program, contract, etc.
- b. COVID-19 Paid Leave impact on contract cost or pricing. At a minimum, the contractor should provide the following information for each affected contract/order/etc.:
 - A full description of the methodology the contractor used to develop the amount requested for reimbursement under Section 3610;

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- A description of how the contractor developed appropriate rates and what the rates include. Appropriate rates can include labor rates, overhead, and G&A, but may not include profit or fees;
- Financial records used in developing the COVID-19 Paid Leave request for reimbursement and whether financial records were audited;
- Current status of contractor’s accounting system for Government contracting purposes:
Approved _____ Adequate _____ Not evaluated _____ Not Applicable _____
Disapproved _____ Identified Deficiencies (List):

- Description of the contractor’s normal accounting treatment of leave costs (policies and procedures, indirect pools/allocation bases, disclosure statements, etc.);
- The contractor’s company-specific guidance on COVID-19 Paid Leave; and
- Adequate data, documentation, and information to support the requested Section 3610 reimbursement (provided in electronic format whenever possible).

c. Prime contractor’s COVID-19 Paid Leave for direct and indirect employees:

- Identify eligible hours (those hours meeting the criteria identified in DFARS 231.205-79(a)(1)(ii) under Class Deviation 2020-O0013) for each affected contract/order/etc., by labor category/skill level by pay period, not to exceed 40 hours/week/employee for full-time employees.
 - Part-time employees are limited to their average hours typically worked per week (prior to the COVID-19 pandemic).
 - Note that if reimbursement is requested for employees who are typically charged indirectly, the contractor should provide a detailed explanation of how each individual indirect employee meets the criteria addressed in DFARS 231.205-79(a)(1)(ii). Further, the contractor must explain how obtaining reimbursement for these indirect employees’ paid leave under Section 3610 will not result in a duplication of costs. In most cases, the administrative burden associated with taking indirect employee “paid leave” charges, allocating these charges across all contracts, and crediting the associated indirect leave pools to ensure there is no double counting of these costs would benefit neither the contractor nor the Government.
- Provide the names of all employees for whom the contractor is requesting reimbursement for COVID-19 Paid Leave, and the COVID-19 Paid Leave hours for which reimbursement is requested:

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- By labor category and skill level;
 - Average hours worked, by employee, by contract/order/etc., for the three months prior to the declaration of the COVID-19 national emergency; indicate whether each employee is direct (assigned to a single contract/order); direct supporting multiple contracts; or indirect;
 - For employees for whom the contractor is seeking reimbursement for COVID-19 Paid Leave, any hours actually worked during the period for which reimbursement is sought and what the contractor charged the Government for the employee's hours worked;
 - List of annual leave hours or equivalent leave taken by employees for whom the contractor is seeking Section 3610 reimbursement during the claimed period; and
 - List of sick leave hours or equivalent leave taken by employees for whom the contractor is seeking Section 3610 reimbursement during the claimed period outside of COVID-19 Paid Leave (e.g., maternity leave, extended medical leave).
- d. Average sick leave hours budgeted for and included in any forward pricing for the period claimed for Section 3610 reimbursement, to assist the Government in determining how much sick leave is already included in indirect rates. For firm-fixed priced (FFP) contracts, contractors must remove sick leave costs that are included in the indirect rates that were used to price the FFP contract. Contractors shall ensure that any COVID-19 Paid Leave costs requested for reimbursement under Section 3610 is in addition to or outside of established policy or practice or collective bargaining agreement leave amounts. Contracts may not be reimbursed for COVID-19 Paid Leave costs for salaried employees to the extent that the salaried employee is paid whether they are working or not.
- e. Actual paid labor rates. The contractor shall provide the actual, unburdened hourly rates being paid to all personnel for whom the contractor is requesting COVID-19 Paid Leave reimbursement under Section 3610. Upon the Government's request, contractors must provide payroll records to the contracting officer to support the labor rates included in the request for Section 3610 reimbursement.
- f. The contractor shall identify the Forward Pricing Rate Proposal (FPRP), Forward Pricing Rate Agreement (FPRA), or DCMA Forward Pricing Rate Recommendation (FPRR), and provisional billing rates as applicable, in place covering the period of time during which it is requesting Section 3610 reimbursement.
- The contractor must explain and document how it developed the applicable indirect rate(s) prior to the COVID-19 public health emergency declaration on 31 January 2020;
 - The contractor must show the calculations it used to remove the indirect employees' paid leave charges included in its Section 3610 reimbursement request from its indirect rate calculation; and
 - The contractor must provide the revised indirect rate(s).

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- g. Subcontract labor impacts. For all subcontractor COVID-19 Paid Leave the prime contractor is requesting reimbursement for under Section 3610, the prime contractor must provide the same supporting information for the subcontractor(s) (separated by subcontractor) as required from the prime contractor, including a list of all affected DoD and non-DoD Federal contracts and subcontracts, and the subcontractor's commercial work in total over the period for which Section 3610 reimbursement is being requested. If the subcontractor does not routinely provide such information to the prime contractor due to competition or proprietary data concerns, the subcontractor should provide the amount of Section 3610 reimbursement it is requesting to the prime contractor for inclusion in this checklist and submit all other supporting information directly to the contracting officer under separate cover. If the subcontractor provides the supporting information to the prime contractor, the prime contractor is responsible for performing the same type of analysis that the contracting officer is performing on the prime contractor's request for Section 3610 reimbursement. The prime contractor must not comingle subcontractor information with its own. Subcontractors must make the same representations to the Government as the prime contractor.
- h. The contractor should submit a spreadsheet (or other format, as directed by the contracting officer) showing its calculation of the requested Section 3610 reimbursement amount, traceable to the supporting data submitted above.
- i. The Truth in Negotiation Act (TINA) applies to non-commercial contracts over the statutory threshold. TINA is handled at the contract level and requires the certification at FAR 15.406-2, Certificate of Current Cost or Pricing Data, for the cost or pricing data submitted in support of the request for reimbursement under Section 3610. If a contractor's request for Section 3610 reimbursement includes both FAR Part 15 and FAR Part 12 work and the combined amount exceeds the TINA threshold, contracting officers will work with their legal counsel to determine whether TINA certification is required.
6. Identification of other credits that will reduce relief provided under Section 3610:
- a. Paycheck Protection Program, Section 1102 of the CARES Act
- Has the contractor applied for relief under _____ Yes _____ No
this program?
- If yes, what was the loan amount requested? _____
- What was the loan amount received? _____
- Does the contractor anticipate meeting the _____ Yes _____ No
conditions for loan forgiveness identified in
Section 1106 of the CARES Act?
- If yes, the loan forgiveness amount must be excluded from any request for reimbursement under Section 3610.

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If no, explain why not and provide a copy of the certification already required by Section 1106 of the CARES Act that the contractor submitted to the lending institution:

b. Tax credits under Division G of Pub. L 116-127

Does the contractor anticipate receiving tax credits under Division G of Pub. L 116-127? _____ Yes _____ No

If yes, what is the anticipated amount of the tax credit? _____

c. Any other credit allowed by law (including state or local laws) that is specifically identifiable with the public health emergency declared on January 31, 2020, for COVID-19.

Specify the provision: _____

Specify the amount of credit anticipated: _____

7. Representations

a. All information has been submitted to support this request for reimbursement in accordance with DoD Class Deviation 2020-O0013. _____ Yes _____ No

If no, explain: _____

b. The contractor's representations and certifications in the System for Award Management (SAM) are current, accurate, and complete. _____ Yes _____ No

If no, explain: _____

c. This request for reimbursement is made in good faith, and the supporting data is accurate and complete. _____ Yes _____ No

If no, explain: _____

(Official's name)

(Title)

(Title)

(Date)