

WAC 479-06-030 Direct costs. Direct costs eligible for reimbursement are costs that are directly charged to the project and may include:

- (1) Agency direct labor and employee benefits:
 - (a) Salaries and wages of agency nonadministrative employees working directly on the project as documented by payroll records.
 - (b) Employee benefits are calculated as a percentage of direct labor dollars as set by the board and include:
 - (i) F.I.C.A. (Social Security) - Employer's share;
 - (ii) Retirement benefits (employer's share of actual cost);
 - (iii) Hospital, health, dental and other welfare insurance;
 - (iv) Life insurance;
 - (v) Industrial and medical insurance.
 - (c) Employee leave:
 - (i) Vacation;
 - (ii) Sick leave;
 - (iii) Holiday pay;
 - (iv) Civil leave.
- (2) Contract engineering services as specified by a consultant agreement.
- (3) Permit fees.
- (4) Right of way acquired for the project includes the following costs:
 - (a) Purchase cost of all property and property rights needed for specific projects in accordance with chapter 8.26 RCW including access rights, easements, losses in property value or damages (if any);
 - (b) Salaries, expenses, or fees of appraisers, negotiators and attorneys.
- (5) Contract construction work.
- (6) Project specific capital equipment acquisition approved by the board.
- (7) Project specific vehicle and equipment charges will be reimbursed based on the actual rental cost paid for the equipment. If agency owned equipment is used, rental rates established by the agency's "equipment rental and revolving fund" will be reimbursed. All vehicle and equipment costs will be charged the agency standard rate for all projects regardless of the source of funding. Agencies without an equipment revolving fund will be reimbursed based on rates published by department of transportation for similar equipment.
- (8) Project specific direct materials, supplies, and services used for projects will be reimbursed based on actual cost.

[Statutory Authority: Chapter 47.26 RCW. WSR 07-18-050, § 479-06-030, filed 8/30/07, effective 9/30/07.]