

42 C.F.R. § 413.102

Compensation of owners.

(a) *Principle.* A reasonable allowance of compensation for services of owners is an allowable cost provided that the services are actually performed in a necessary function.

(b) *Definitions—(1) Compensation.* Compensation means the total benefit received by the owner for the services he furnishes to the institution. It includes the following items:

- (i) Salary amounts paid for managerial, administrative, professional, and other services.
- (ii) Amounts paid by the institution for the personal benefit of the proprietor.

This document is only available to subscribers. Please log in or purchase access.

[Purchase](#) [Login](#)