

## 42 C.F.R. § 413.102

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### Compensation of owners.

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- (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.

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