

**AmeriCorps VISTA Program Grant  
FY 2023 GRANT TERMS AND CONDITIONS**

**These AmeriCorps (AmeriCorps is the operating name for the Corporation for National and Community Service) Grant Program Specific Terms and Conditions and the 2023 AmeriCorps General Terms and Conditions, are binding on the recipient.**

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**CHANGES FROM THE FY 2022 AMERICORPS VISTA PROGRAM GRANT TERMS AND CONDITIONS**

- Deleted the following sections: Notice of Funding Opportunity and Allowable Costs
- Section V - Defined project and budget periods
- Section XII - Updated language related to the requirements

**AWARD ACCEPTANCE**

The signature on the SF-424, including electronic signature via e-authentication on eGrants, constitutes a binding offer and constitutes agreement to the terms and conditions of award. AmeriCorps reserves the right to withdraw the award if activity does not begin upon award and/or as a remedy for non-compliance as described in 2 CFR 200.339-340.

## **LIVING ALLOWANCE AND WITHHOLDINGS**

**Living Allowance (also referred to as Subsistence Allowance).** The biweekly payments made to AmeriCorps VISTA members and AmeriCorps VISTA summer associates to cover housing, food, and other personal expenses during their term of service. Living allowances are neither salary, nor wages for work. Living allowances do not correspond to services provided by VISTA members or VISTA summer associates and are not intended to serve as payment for services provided by VISTA members and VISTA summer associates.

AmeriCorps VISTA Program Grant sponsors must obtain a W-4 Form (Employee's Withholding Allowance Certificate), or a W-4E Form (Exemption from Withholding) from each AmeriCorps VISTA member. By January 31 of the calendar year following the payments, the grant sponsor must provide each member with a W-2 Form (Wage and Tax Statement) that reports the AmeriCorps VISTA member's total earnings, and federal taxes withheld, for the period during the prior calendar year in which the sponsor provided the member a living allowance. AmeriCorps will provide the members with a W-2 Form for any allowance or stipend earnings made directly by AmeriCorps.

The sponsor will disburse the AmeriCorps VISTA member living allowances in arrears, either biweekly in 26 payments if following the federal VISTA allowance schedule, or twice monthly if the sponsor's organizational pay schedule is twice a month or 24 payments in a year. The living allowance amounts provided by the recipient to AmeriCorps VISTA members shall be set according to the current AmeriCorps VISTA rate based on the county in which the members serve. The sponsor shall modify allowances and end-of-service stipends disbursed to AmeriCorps VISTA members to reflect any changes to such allowances, as determined by AmeriCorps.

AmeriCorps VISTA Program Grant sponsors shall make no deductions from member allowances for state taxes, workers compensation, health coverage, or other types of fringe benefits. With regard to health coverage, AmeriCorps VISTA members may be covered by either private insurance, Medicaid, Medicare, and/or the AmeriCorps VISTA Health Benefits Program. With regard to workers compensation, VISTA members are covered by the Federal Employees Compensation Act (FECA).

Program Grant sponsors may not expend funds approved for payment of bi-weekly living allowances, or stipends, for any other purpose without the prior written approval of AmeriCorps's Portfolio Manager.

**Federal Workers Compensation Coverage.** AmeriCorps VISTA members are considered federal employees for purposes of the Federal Employees Compensation Act (FECA) and are covered by FECA; therefore, no additional payment for workers compensation shall be paid to the state.

**Unemployment Benefits.** AmeriCorps VISTA members are not considered employees of the sponsor or subrecipient organization for any purpose. AmeriCorps VISTA members are not eligible for unemployment benefits or insurance based on their AmeriCorps VISTA service or at the completion of service; therefore, no unemployment tax shall be paid to the state.

**IRS Tax Status.** AmeriCorps VISTA members are regarded as federal employees only for certain limited purposes under the Internal Revenue Code. Among the limited purposes are federal income tax withholding. They are not employees of the grant sponsor or subrecipient organization. The rules that apply to FICA withholding for employees of the sponsor or subrecipient organization do not apply to the AmeriCorps VISTA members. (FICA should not be withheld from any living allowances and is only withheld from the end-of-service stipend at the time it is paid to the member. State taxes should not be withheld from any payments.)

The sponsor will withhold federal income taxes on all taxable member payments and withhold FICA (Social Security and Medicare) only from the end-of-service stipend and submit the withholdings to the Internal Revenue Service at time of payment.

## **EMPLOYER IDENTIFICATION NUMBER (EIN)**

**Employer Tax Identification or Federal Tax Identification Number:** AmeriCorps VISTA members are considered federal employees for purposes of the Internal Revenue Code and the sponsor must withhold certain federal taxes. Because of this relationship, the VISTA grant sponsor should obtain an employer identification number (EIN) for the VISTA project to comply with the Internal Revenue Code. However, it is recommended that the sponsor obtain and use a separate EIN for the VISTA project from the EIN that the sponsor uses for sponsor employees. Using a separate EIN may help to clarify to the Internal Revenue Service and other sources that VISTA members are not considered sponsor employees. Also, because VISTA members are taxed in a somewhat different manner from sponsor employees (for example, neither FICA, nor state and local taxes, are withheld for the living allowances of VISTA members), separate EINs will ensure that the payroll is administered distinctly and properly for the two groups. Contact the Internal Revenue Service or your tax advisor for more information regarding obtaining multiple EINs for your organization.

## **AWARD PERIOD AND INCREMENTAL FUNDING**

A project period is the complete length of time the recipient is proposed to be funded to complete approved activities under the award. A project period may contain one or more budget periods. A budget period is a specific interval of time for which Federal funds are being provided to fund a recipient's approved activities and budget.

Unless otherwise specified, the award covers a one-year project period. In approving a multi-year project period, AmeriCorps generally makes an initial award for the first year of operation. Additional funding for subsequent budget periods is contingent upon satisfactory performance, a recipient's demonstrated capacity to manage an award and comply with award requirements, and the availability of Congressional appropriations. AmeriCorps reserves the right to adjust the amount of an award or elect not to continue funding for subsequent years. The project period and the budget are noted on the award document.

## **REPORTING REQUIREMENTS**

The recipient is responsible for timely submission of periodic financial, progress, and member reports during the project period and a final financial report.

**Federal Financial Reports (AmeriCorps).** The recipient shall complete and submit financial reports in eGrants (Financial Status Reports on menu tree) to report the status of all funds. The recipient must submit timely cumulative financial reports semi-annually, twice yearly in six-month increments from the budget period start date of the grant.

### **Final Federal Financial Report (AmeriCorps).**

Recipients completing the final year of their award must submit, in lieu of the last semi-annual financial report, a final financial report in eGrants. The final financial report is due no later than 120 days after the end of the project period.

### **Reporting at the Dept. of Health and Human Services/Payment Management System (HHS/PMS).**

AmeriCorps issues VISTA Program Grant funds to sponsors through the U.S. Department of Health and Human Service (HHS) Payment System. Sponsors receiving grant funds through this system must submit a Federal Financial Report (FFR) to report AmeriCorps federal funding disbursements and cash on hand, 30 days after each calendar quarter beginning with the first calendar quarter that contains the start date of the grant. FFRs must report disbursement of funds on a cumulative basis over the performance period of the grant and be submitted through the HHS/PMS on the following schedule:

<u>Period Covering:</u>	<u>Report Due No Later Than:</u>
January 1 to March 31	April 30
April 1 to June 30	July 30
July 1 to September 30	October 30
October 1 to December 31	January 30

As part of the closeout process, a recipient must submit all final disbursements on the FFR no later than 120 days after the end of the period of performance.

**Progress Reports.** The sponsor shall complete and submit Project Progress Reports via AmeriCorps' eGrants system. The Project Progress Reports shall report on the progress toward achievement of project performance targets. Refer to the Project Progress Report instructions for current due dates. (Also, see the Memorandum of Agreement.) Sponsors will also complete a VISTA Progress Report Supplement (VPRS) annually in November.

**Member Payments Report.** The sponsor shall submit to the AmeriCorps Regional Office at least monthly, a report of AmeriCorps VISTA member payments disbursed, showing each member by name, and the amount of living allowances and deductions disbursed to AmeriCorps VISTA members as well as the source (AmeriCorps federal or non-federal). A photocopy of a computer printout or accounting ledger is acceptable proof of payments.

**Requests for Extensions.** Extensions of reporting deadlines will be granted only when 1) the report cannot be furnished in a timely manner for reasons, in the determination of AmeriCorps, legitimately beyond the control of the grantee, and 2) AmeriCorps receives a written request explaining the need for an extension before the due date of the report.

Extensions of deadlines for financial and progress reports may only be granted by the AmeriCorps Portfolio Manager.

**Other.** The recipient shall meet as AmeriCorps determines is necessary with the AmeriCorps Regional Office or with other staff or consultants designated by the AmeriCorps Portfolio Manager to exchange views, ideas, and information concerning the project. The recipient shall submit such special reports as requested by AmeriCorps.

## **RECOGNITION OF FEDERAL FUNDING**

When issuing statements, press releases, requests for proposals, bid solicitations, annual reports and other documents describing projects or programs funded in whole or in part with AmeriCorps money, the grantee receiving federal funds, including but not limited to state and local governments, shall clearly state (1) the percentage of the total cost of the program which will be financed with AmeriCorps money, and (2) the dollar amount of AmeriCorps funds for the project or program.

## **EXTERNAL AND DATA COLLECTION**

The recipient must cooperate with AmeriCorps and its evaluators in all monitoring and evaluation efforts. As part of this effort, the grantee must collect and submit certain project data, as defined in the AmeriCorps VISTA Progress Report Supplement, and must provide data as requested or needed to support external evaluations.

## **SUBAWARDS PROHIBITED**

VISTA grant recipients may not make subawards of grant funds. Direct reimbursement to sites for travel and/or training expenses are not considered subawards.

## **BUDGET AND PROGRAMMATIC CHANGES**

**Programmatic Changes.** The recipient must first obtain the prior written approval of the AmeriCorps Portfolio Manager before making any of the following changes (1 and 2):

- 1 - Changes in the scope, objectives, or goals of the program, whether or not they involve budgetary changes;
- 2 - Substantial changes in the level of member supervision;

Upon notification to the AmeriCorps Portfolio Manager, recipients may make programmatic changes due to, or in response to, an officially declared state or national disaster without written approval from AmeriCorps. As soon as practicable, recipients making disaster-related programmatic changes must discuss the recordkeeping, member activities, performance measure adjustments, and other AmeriCorps VISTA award requirements with the AmeriCorps Portfolio Manager. While written approval from AmeriCorps is not required before making disaster-related programmatic changes, AmeriCorps reserves the right to limit or deny disaster-related programmatic changes, including disallowing costs associated with the disaster-related activities.

**Budgetary Changes.** The recipient must obtain the prior written approval of AmeriCorps' Portfolio Manager before deviating from the approved budget in any of the following ways:

- 1 - Specific Costs Requiring Prior Approval before Incurrence under the uniform administrative requirement, cost principles, and audit requirements for Federal awards at 2 CFR Parts 200 and 2205. Certain cost items in 2 CFR Parts 200 and 2205 require approval of the awarding agency for the cost to be allowable such as pre-award costs. Please ensure you consult the regulations and/or your Portfolio Manager prior to incurring costs to ensure allowability.
- 2 - Unless the AmeriCorps share of the award is \$100,000 or less, changes to cumulative and/or aggregate budget line items that amount to 10 percent or more of the total budget must be approved in writing in advance by AmeriCorps. The total budget includes both the AmeriCorps and recipient shares. Recipients may transfer

funds among approved direct cost categories when the cumulative amount of such transfers does not exceed 10 percent of the total budget.

**Approvals of Programmatic and Budget Changes.** AmeriCorps Portfolio Managers are the only officials who have the authority to alter or change the terms and conditions or requirements of the award. Portfolio Managers will execute written amendments and recipients should not assume approvals have been granted unless documentation from the AmeriCorps Office of Grant Administration (OGA) has been received and executed via signature. Programmatic changes also require final approval of OGA after written recommendation for approval is received from the Portfolio Manager.

## **LOBBY DISCLOSURE**

For awards exceeding \$100,000, pursuant to 31 U.S.C. 1352, the Grantee is required to file a disclosure report, Standard Form LLL, Disclosure of Lobbying Activities, at the end of any quarter, when the Grantee has paid or agreed to pay any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. The report must be submitted to the AmeriCorps Senior Portfolio Manager.

## **NATIONAL SERVICE CRIMINAL HISTORY CHECK TRAINING**

All recipients must complete and retain a certificate of completion of the AmeriCorps NSCHC e-course training every year to ensure that recipients conducting criminal history background checks comply with all NSCHC requirements. The AmeriCorps designated e-course provides a thorough overview of the requirements and can be found at: <https://americorpsonlinecourses.litmos.com>. Each grant recipient must identify at minimum one staff person who has some responsibility for NSCHC compliance to fulfill this requirement on behalf of the recipient. The grant recipient must retain the certificate of completion and assign staff to retake the course annually prior to the expiration of the certificate. Grant recipients should save certificates of completion from each year as grant records.