

**Nassau County**  
**Office of the Comptroller**



**Living Wage Law**  
**2014 Annual Report**

**George Maragos**  
**Comptroller**

**November 12, 2015**

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## Executive Summary

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### **Introduction**

The Nassau County Living Wage Law (“Law”) was enacted by the Nassau County Legislature in 2006<sup>1</sup>, and took effect January 1, 2007. Its purpose is to ensure that employees of companies that do business with Nassau County earn the living wage and receive health benefits (or a health benefits supplement), and that full-time employees receive no less than 12 paid days off a year.

As a result of the Law, covered workers in Nassau County have seen eight annual increases in their hourly wages in the years following the implementation of the law.

New York State continued the process of assuming many Medicaid functions, transitioning them to managed care. Those personal care workers are paid under New York State’s Wage Parity Law rather than Nassau County’s Living Wage Law. The Comptroller’s Office’s Living Wage hotline continues to field calls from home care workers, some who have seen a drop in their hourly wage from \$13.35 to \$10.93 per hour with benefits, as a result of the State’s transition of their clients to managed care covered under the NYS Wage Parity Law; others were concerned about not being granted paid time off as required by the Law.

### **Purpose**

The Comptroller’s Office is responsible for monitoring, investigating and auditing compliance with the Law. In accordance with this responsibility, the Comptroller must submit an Annual Report to the County Executive and the County Legislature summarizing and assessing the implementation of, and compliance with, the Law during the preceding year.<sup>2</sup>

### **Summary of Significant Findings**

- On August 1, 2014, the Living Wage rate in Nassau County increased to \$15.50 for employees without health benefits and \$13.58 for employees who receive health benefits.
- A prior audit found that Peace Valley Haven Inc. (“PVH”), a Not-for-Profit Homeless Shelter provider, shortchanged 26 of their employees over \$120,000 during the period 2010 and 2011; although these employees were scheduled to receive payments, a review done in 2014 revealed that some of these employees were still not fully compensated, and were owed in excess of \$11,000. We performed a follow-up audit of Peace Valley Haven for the period 2012-2013. The findings for that period were as follows: nine employees were not paid overtime, and were owed \$13,354 for the period 2012-2013. In 2013, six employees were paid hourly rates less than the amounts mandated by the Living Wage Law, resulting in an underpayment of \$3,381.
- A limited compliance review of Utopia Health Care, Inc. a Personal Care Agency, was also performed for the 2012 calendar year. We found the agency to be in compliance with paying the living wage rate of pay, and except for one error of less than one hour’s pay, they were also in compliance with the compensated time off policies for their employees.

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<sup>1</sup> Nassau County Living Wage Law, Title 57 of The Miscellaneous Laws of Nassau County.

<sup>2</sup> Nassau County Living Wage Law §7 (c) (2010).

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### **Conclusion**

Since the Law became effective in 2007, the Comptroller's Office has released 34 Living Wage audit reports covering 27 different contractors, as shown in the Appendix. Overall, we have found a total of \$603,278 in underpaid wages affecting 1,295 employees.

The Comptroller's Office continues to perform audits, respond to employee complaints and inquiries received through the hotline, and monitor providers who have been reviewed in the past to ensure that they remain in compliance. In 2014, a complaint log was established to track living wage complaints. More than a dozen calls regarding the Living Wage Law were researched and resolved or referred for future audit during that period.

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## Background

### The Living Wage Law

All discussions of the Law in this report refer to the Law in existence during 2014, unless otherwise noted. The Law was last amended on January 21, 2010; the amendments took effect on March 22, 2010.

### Living Wage Rates

The Law increases the minimum hourly wages on August 1 of each year. On August 1, 2014 the Living Wage rate was set at \$15.50 in Nassau County for an employee without health benefits. If the employer provides health benefits to an employee who is covered under the Living Wage Law, the employee's rate of pay is \$13.58.

The Law also requires that full-time employees receive 12 compensated days off per year for sick leave, vacation, or personal reasons. Part-time employees who work at least 20 hours per week receive proportionate compensated days off.

### Application of the Law

The Law applies to the following types of contracts and leases entered into by the County after January 1, 2007:

- service contracts of \$25,000 or more; financial assistance contracts<sup>3</sup> for more than \$50,000 and where the employer has at least 10 employees; and
- leases of property<sup>4</sup> owned or controlled by the County.

The Law also applies to County subcontractors, County lessees and contractors of recipients of financial assistance from the County. The Law covers all employees of Nassau County as well as those of NuHealth (formerly known as the Nassau Health Care Corporation) and its subsidiaries.<sup>5</sup> Nassau Community College employees are covered by the Law, as are the College's contractors/subcontractors, and their employees. However, student workers at the College are not covered.<sup>6</sup>

The Law does not apply to vendors who enter into the following types of contracts with the County:

- service contracts and financial assistance for providers of child care services, pre-school services and early intervention services;<sup>7</sup>
- contracts where services are incidental to the delivery of products, equipment or commodities;<sup>8</sup> or

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<sup>3</sup> Nassau County Living Wage Law § 2 Definitions (2010).

<sup>4</sup> Ibid.

<sup>5</sup> The January 2010 amendments changed the definition of those employees who are covered by the Law. Nassau County Living Wage Law §2 (2010).

<sup>6</sup> Ibid.

<sup>7</sup> Nassau County Living Wage Law §3(c)(3) (2010).

<sup>8</sup> Nassau County Living Wage Law §2 (2010).

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- inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grants and enterprise-zone investments.<sup>9</sup>

The Law exempts those employees who are:

- under 18 years of age and are claimed as dependents for federal tax purposes and are employed as an after-school or summer employee;<sup>10</sup>
- employed as a trainee in a bona fide training program consistent with federal and state law where the training program has the goal that the employee advances into a permanent position;<sup>11</sup>
- disabled and who are covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor, or if they would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the federal minimum wage;<sup>12</sup> or
- covered by a bona fide collective bargaining agreement provided that the Law is expressly referenced in the agreement.<sup>13</sup>

The Comptroller's Office has promulgated rules and regulations, created forms and other documents, established a hotline for the confidential reporting of non-compliance and established a webpage<sup>14</sup> to disseminate information about the Law and the audits undertaken. Audit criteria for conducting Living Wage audits have been established and a comprehensive audit plan intended to concentrate on the contractors with the greatest number of impacted employees has been created.

The Comptroller has established a Living Wage Advisory Board ("Board") comprised of labor leaders and Living Wage Law advocates, who advise the Comptroller on compliance issues as well as on ways to improve the effectiveness of the Law.

The Comptroller's Office continues to maintain a telephone "hotline" to field calls regarding instances of noncompliance with the Law. We strive to address and resolve whatever issues are reported through the hotline. The number of the hotline is clearly noted on the Living Wage Poster which is required to be posted at workplaces. As stated on the poster, "Complaints will remain confidential", enabling workers to call with the assurance of confidentiality. Also, forms are posted on the Comptroller's website to provide workers the opportunity to submit their complaints online or submit them via regular mail. The forms allow for complaints to be filed for non-compliance regarding wages, health benefits and non-payment for holidays in accordance with the Law.

In past years, the Comptroller's Office focused on audits of health care service providers since they tended to have the largest number of employees covered by the Law, i.e., personal care aides.

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<sup>9</sup> Ibid.

<sup>10</sup> Nassau County Living Wage Law §3 (c) (1) (A) (2010).

<sup>11</sup> Nassau County Living Wage Law §3 (c) (1) (B) (2010).

<sup>12</sup> Nassau County Living Wage Law §3 (2010).

<sup>13</sup> Nassau County Living Wage Law §10 (c) (2010).

<sup>14</sup> The web address is: <http://www.nassaucountyny.gov/1597/Living-Wage>

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The selection of vendors for audit has been broadened to include additional vendors covered by the Law, such as emergency housing agencies, and other service providers.

Utilizing both field audits and desk audits, we have been able to identify shortfalls in payments of both wages and compensated time off. Since the Law's inception, we have been able to help more than twelve hundred people recover payments totaling \$603,278 owed to them. Exhibit I below summarizes the financial results of our findings for the living wages audits issued from 2008-2014, covering years 2007 - 2013. The data for each audit can be found in the Appendix.

### **Exhibit I**

#### **Summary Impact of Living Wage Audits Issued from 2008-2014**

| <b>Wage Underpayments Recovered</b> |                                     | <b>Compensated Time Underpayments Recovered</b> |                                     | <b>Total Underpayments Recovered</b> |                                 |
|-------------------------------------|-------------------------------------|---|-------------------------------------|--------------------------------------|---------------------------------|
| <b>Amount</b>                       | <b>Number of Employees Impacted</b> | <b>Amount</b>                                   | <b>Number of Employees Impacted</b> | <b>Amount</b>                        | <b>Total Employees Assisted</b> |
| <b>\$ 410,499</b>                   | <b>581</b>                          | <b>\$ 192,779</b>                               | <b>714</b>                          | <b>\$ 603,278</b>                    | <b>1,295</b>                    |

### **Penalties for Non-Compliance**

When an employer fails to comply with the Law after being notified in writing by the County, among other penalties, the Law originally allowed the County to impose a fine “in the amount of \$500 for each week for each employee found not to have been paid in accordance with this title.”<sup>15</sup> In light of the significant number of instances of non-compliance, in 2009, the Board recommended that the Law be amended to increase the maximum allowable fine that may be imposed by the County. These changes were implemented when the Law was amended, effective March 22, 2010, and are as follows:

1. Upon the issuance of the first written notice of a violation of this title an employer shall be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with this title;
2. If within thirty days after such employer receives the first written notice of violation, such employer fails to cure such breach, such employer shall receive a second notice of such violation and shall be fined in the amount of \$1,000 each week thereafter for each employee found not to have been paid in accordance with this title;
3. If within thirty days after such employer receives a second written notice of violation, such employer fails to cure such breach, such employer shall receive a third notice of such

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<sup>15</sup> Nassau County Living Wage Law §7 (d) (iv) (2010).

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violation and shall be fined in the amount of \$2,000 each week thereafter for each employee found not to have been paid in accordance with this title.

### Rules

The Law provides for rulemaking in two areas: monitoring and enforcement of the Law, and waivers. The County Executive designated the Comptroller to promulgate the Rules as they relate to the monitoring and enforcement of the Law.<sup>16</sup> The primary purpose of the Rules promulgated by the Comptroller is to define the role of the Comptroller, outline the responsibilities of covered employers, and clarify the rights of covered employees. The Comptroller's Office periodically reviews its Rules and will revise them as necessary. The County Executive has promulgated a separate set of Rules to address the procedures governing requests for waivers and to clarify certain terms. These Rules, including any amendments, can be viewed on the Comptroller's webpage under the Living Wage Law sub-heading.<sup>17</sup>

### Waivers

County contractors may request a waiver of the requirements of the Law from the County Executive's Office. Section 9 of the Law sets forth the eligibility criteria that must be met to grant their request for a waiver. A contractor granted a waiver is exempt from the Living Wage Law and is not required to pay its employees the Living Wage rate. However, the contractor remains subject to Federal and State minimum wage requirements. In 2014, we continued to see an increase in the number of waivers requested. Twelve agencies were granted at least a partial waiver by the County Executive's Office.

There are several criteria that can be used by contractors in order to receive a waiver. The two most common are as follows:

- 1) The salary of the highest paid officer or employee of such contractor cannot exceed six times the lowest wage or salary paid by the contractor. Taken into account as well for this computation are benefits, including but not limited to: dividends, a car and health insurance.
- 2) The Contractor must prove that complying with the Law will increase his expected total annual budget in an amount greater than ten percent of the prior fiscal year's budget.

In August of 2010, the Comptroller's Office began listing on its Living Wage webpage those vendors who have requested waivers. All requests for waivers must be submitted on an approved form, which is available on the Living Wage webpage. All waiver requests are reviewed by a representative of the County Executive's Office for completeness and compliance with the required criteria. Not all requests for waivers are granted.

At the Comptroller's request, the amended Law added the requirement that fringe benefits be included as part of the determination of the highest paid officer's total salary. The Law provides that the Comptroller can determine a method for valuing the fringe benefits in making this

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<sup>16</sup> Nassau County Living Wage Law §7 (b) (2010).

<sup>17</sup> The web address is: <http://www.nassaucountyny.gov/1597/Living-Wage>



determination. Included in the Compensation Ratio calculation are items such as bonuses, stock options, educational assistance, housing costs, etc.

### **Monitoring of the Law by the Comptroller's Office**

The Law charges the Nassau County Comptroller with the responsibilities of monitoring, investigating and auditing compliance with the Law.<sup>18</sup> Since the Law's inception, the Comptroller's Office, through its monitoring powers, has continued to make progress in achieving the objective of bringing as many covered employers as possible into compliance with the law.

Prior to 2013, the Comptroller's Office focused on audits of Personal Care Aide ("PCA's") agencies and Consumer Directed Patient Assistance Program ("CDPAP")<sup>19</sup> service providers, because they have the largest number of employees covered by the Law. PCA providers and CDPAP agencies serving Nassau County had combined total billings to New York State of approximately \$27.6 million in 2014.<sup>20</sup> The scope of vendors selected for review was expanded in 2014 to include other types of vendors covered by the Law, such as homeless shelters and other service contract providers. In 2014, the County had emergency housing agreements with 27 homeless shelters and seven motels, paying them a total of \$7.5 million.

### Webpage

The Living Wage webpage<sup>21</sup> includes a complete copy of the current Law, the Living Wage Rules promulgated by the Comptroller and the County Executive, links to Living Wage forms in a downloadable format and Frequently Asked Questions about the Law. Additionally, the annual reports for the years 2007 through 2013 are available on the webpage. All Living Wage audit reports issued by the Comptroller's Office since 2007 can also be accessed through the webpage.

### Poster

The Comptroller's Office created a Living Wage Poster to explain the Law in a simple format. Posters are available in English, Spanish and Creole and may be downloaded from the webpage. The posters list the current Living Wage rates and the employee's right to compensated days off; they also provide the Comptroller's Office Living Wage telephone hotline and e-mail address to allow individuals to contact the Comptroller's Office with questions and employee complaints. The Comptroller's Rules require that Living Wage notices be posted in a conspicuous manner at all relevant work sites. The posters have been designed in a manner to meet this requirement and are updated to reflect changes in the Living Wage rates. The posters were updated in 2014 to reflect the increased Living Wage effective August 1, 2014 through July 31, 2015.

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<sup>18</sup> Nassau County Living Wage Law §7 (a) (2010).

<sup>19</sup> This Medicaid program provides services to chronically ill or physically disabled individuals who then choose their own caregivers.

<sup>20</sup> Source: New York State Department of Health Provider Ranking List- Fiscal Year Ending 12/31/2014. Amounts listed consist of payments by New York State during 2014 to PCA and CDPAP providers under contract with Nassau County.

<sup>21</sup> The web address is: <http://www.nassaucountyny.gov/1597/Living-Wage>

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### The Living Wage Advisory Board

In order to benefit from the insight of union leaders and activists, the County Comptroller established the Living Wage Advisory Board in 2007. Exhibit II lists the Board members as of January 1, 2014.

### **Exhibit II**

#### **Living Wage Advisory Board Members as of January 1, 2014**

|                    |   |
|--------------------|---|
| John Durso         | Long Island Federation of Labor (Chairman)            |
| Richard O'Kane     | Building and Construction Trades Council (Vice Chair) |
| Lisa Tyson         | Long Island Progressive Coalition (Vice Chair)        |
| Jack Ahern*        | International Union of Operating Engineers Local 30   |
| Frank Bail**       | Retail, Wholesale Department Store Union Local 1102   |
| Walter Barton      | National Association of Letter Carriers Branch 6000   |
| Patricia Bowden*** | Transit Workers Local 252                             |
| Roger Clayman      | Long Island Federation of Labor                       |
| Nick LaMorte       | Civil Service Employees Association Region 1          |
| Michele Lynch      | 1199 Service Employees International Union            |

\* Deceased - No replacement designated to date.

\*\* Frank Bail retired and is succeeded by Gemma DeLeon as President.

\*\*\* Patricia Bowden retired and is succeeded by Debra Hagan as President.

Representatives from the Office of Management and Budget, Field Audit and Legal Counsel are also present at meetings.

Two Living Wage Advisory Board Meetings were held in 2014. Key topics discussed are summarized below:

- The impact that the Affordable Care Act was going to have on the salaries of workers receiving the living wage. There was concern that although workers may receive higher wages, higher health care premiums would erode their earnings.
- The group continued to express concerns regarding waivers from the Living Wage Law and possible loopholes that exist.
- Formulating and implementing procedures for women and minorities to receive their fair share of County contracts. It was noted that the State has certain targets depending on the type of contract ranging from 2 to 20%. The Comptroller stated he prepared a letter to the County Executive and the Legislature recommending 15% or more of all County contracts be set aside for women and minority owned businesses. The Comptroller's Office will work to ensure those guidelines are adhered to.

**Scope of 2014 Audits**

**Audit Plan and Priorities**

The 2014 audit plan did not focus on any particular sector. We are taking a diverse approach to performing living wage audits.

**Audit Findings**

Two Living Wage audit reports were released in 2014; one covering an emergency housing shelter provider, and the other a PCA. As illustrated in the table presented in the Appendix, the summary impact of the two audits issued in 2014 totaled \$16,735 of underpayments affecting 15 employees.

Below is a brief summary of the 2014 audit findings:

**Peace Valley Haven Inc.**

A follow-up review was performed of Peace Valley Haven to ensure that employees identified in the previous 2010-2011 audit who were owed money were fully compensated. Of the 26 employees identified in the prior audit, eight were still owed in excess of \$11,000. Additionally, overtime was not being paid to employees working more than 40 hours per week contrary to what is stated in their Personnel Manual. For the period 2012-2013, overtime in the amount of \$13,354 was due to nine employees. Hourly rates paid to some employees in 2013 were not in accordance with the Living Wage rate of pay. The audit revealed that six employees were due a total of \$3,381.

Peace Valley Haven was also not in compliance with Federal Circular A-122<sup>22</sup>, with respect to charitable donations. Auditors identified two checks for a total of \$1,340 that were issued to a funeral home as donations. Federal Circular A-122 specifically prohibits any non-profit organization from making charitable donations. Peace Valley Haven also did not comply with the terms of the Living Wage Law with respect to compensated time off policies. We reviewed Peace Valley Haven's Personnel Manual and determined that unused sick leave benefits were not being paid to employees that were terminated, which is in conflict with the Living Wage Law. Additionally, compensated days off were being forfeited by employees who voluntarily terminated their employment with Peace Valley Haven.

Peace Valley Haven agreed to amend their Personnel Manual to comply with the terms of the Living Wage Law with respect to paid time off. They also provided the Comptroller's office with proof of payment to those employees that were underpaid.

**Utopia Home Care, Inc.**

A 2012 compliance review of Utopia Home Care, Inc. revealed that for the 2012 calendar year, the agency was in compliance with the applicable Living Wage rate of pay, and except for one error of less than one hour's pay, they were also in compliance with compensated time off policies

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<sup>22</sup> Office of Management and Budget Circular A-122, Revised May 10, 2004, "Cost Principles for Non-Profit Organizations".

for their employees. Utopia acknowledged the error and corrected it as soon as it was brought to their attention. To accomplish our objectives, we reviewed Utopia's payroll records, employees' earnings, and other pertinent records.

**Enforcement Successes and Challenges Going Forward**

During 2014, we incurred an increase in telephone calls from health care workers who have used our hotline to report issues regarding adherence to the Living Wage Law. Many of the health care workers expressed concern because they saw their wages decrease mainly due to the State's Long Term Managed Care program requirements. We plan to maintain the hotline while we continue to expand the range of businesses we are reviewing.

Every year we disclose whether any significant leases subject to the Living Wage Law were entered into by the County. (The Law defines a county lease as "any lease, concession agreement, or other agreement authorizing any party to occupy, use, control, or do business at property owned or controlled by the county"<sup>23</sup>.) For 2014, the Office of Real Estate Services advised us that there were three new significant leases subject to the Law. Nassau County entered into "License and Cooperation Agreements" with Long Island Conservatory of Music and Winthrop University Hospital for the purpose of use and occupancy of space. The County also entered into a lease agreement with SunEdison for the installation of solar equipment at the Cedar Creek Water Pollution Control Plant. Under the terms of their agreements, these entities are bound to comply with the Nassau County Living Wage Law.

The Comptroller's Office will continue to expand their Living Wage Law compliance reviews to covered agencies and lessees in order to ensure the work force is properly compensated.

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<sup>23</sup> Nassau County Living Wage Law §2 Definitions (2010).

## Appendix

| SUMMARY OF FINDINGS FOR LIVING WAGE REPORTS ISSUED 2008-2011 |                    |                   |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 |                |                   |
|--|--------------------|-------------------|------------------------------------|-------------------|--------------------|------------------|------------------------------------|------------------|------------------------------------|-----------------|--------------------|-----------------|----------------|-------------------|
| Year Impacted by Findings                                    | 2007               |                   |                                    |                   | 2008               |                  |                                    |                  | 2009                               |                 | 2010               |                 | TOTAL          |                   |
|  | Wage Underpayments |                   | Compensated Time Off Underpayments |                   | Wage Underpayments |                  | Compensated Time Off Underpayments |                  | Compensated Time Off Underpayments |                 | Wage Underpayments |                 |                |                   |
| NAME of AUDITEE  | Employee Count     | Amount            | Employee Count                     | Amount            | Employee Count     | Amount           | Employee Count                     | Amount           | Employee Count                     | Amount          | Employee Count     | Amount          | Employee Count | Amount            |
| Aides At Home  | 0                  | \$ -              |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 | 0              | \$ -              |
| Allen Health Care Services                                   |                    |                   | 103                                | \$ 45,119         |                    |                  |                                    |                  |                                    |                 |                    |                 | 103            | \$ 45,119         |
| First Choice Home Care, Inc.                                 |                    |                   | 45                                 | \$ 6,290          |                    |                  |                                    |                  |                                    |                 |                    |                 | 45             | \$ 6,290          |
| LI Care At Home  | 0                  | \$ -              |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 | 0              | \$ -              |
| New York Health Care Inc.                                    | 26                 | \$ 6,350          |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 | 26             | \$ 6,350          |
| Premier Home Health Care Services, Inc.                      | 70                 | \$ 15,683         |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 | 70             | \$ 15,683         |
| Tender Loving Care Health Care Services, Inc.                | 39                 | \$ 54,140         | 27                                 | \$ 10,015         |                    |                  |                                    |                  |                                    |                 |                    |                 | 66             | \$ 64,155         |
| <b>Total Issued 2008</b>                                     | <b>135</b>         | <b>\$ 76,173</b>  | <b>175</b>                         | <b>\$ 61,424</b>  |                    |                  |                                    |                  |                                    |                 |                    |                 | <b>310</b>     | <b>\$ 137,597</b> |
| A&B Healthcare Services, Inc.                                | 30                 | \$ 572            | 45                                 | \$ 26,067         |                    |                  |                                    |                  |                                    |                 |                    |                 | 75             | \$ 26,639         |
| ABLE Health Care Service, Inc.                               | 2                  | \$ 168            | 79                                 | \$ 12,126         |                    |                  |                                    |                  |                                    |                 |                    |                 | 81             | \$ 12,294         |
| Island Search  | 67                 | \$ 50,516         |                                    |                   | 49                 | \$ 57,047        | 2                                  | \$ 84            |                                    |                 |                    |                 | 118            | \$ 107,647        |
| Jzanus Home Care, Inc.                                       |                    |                   | 132                                | \$ 35,925         |                    |                  |                                    |                  |                                    |                 |                    |                 | 132            | \$ 35,925         |
| PHC Services, Ltd.   | 45                 | \$ 38,000         | 19                                 | \$ 6,051          | 30                 | \$ 20,042        | 17                                 | \$ 3,518         |                                    |                 |                    |                 | 111            | \$ 67,611         |
| Randstad US  | 2                  | \$ 294            | 18                                 | \$ 22,245         |                    |                  |                                    |                  | 23                                 | \$ 9,707        |                    |                 | 43             | \$ 32,246         |
| VIP  | 0                  | \$ -              |                                    |                   |                    |                  |                                    |                  |                                    |                 |                    |                 | 0              | \$ -              |
| <b>Total Issued 2009</b>                                     | <b>146</b>         | <b>\$ 89,550</b>  | <b>293</b>                         | <b>\$ 102,414</b> | <b>79</b>          | <b>\$ 77,089</b> | <b>42</b>                          | <b>\$ 13,309</b> |                                    |                 |                    |                 | <b>560</b>     | <b>\$ 282,362</b> |
| Premier Home Health Care Services, Inc.                      |                    |                   | 51                                 | \$ 5,056          | 3                  | \$ 156           |                                    |                  |                                    |                 |                    |                 | 54             | \$ 5,212          |
| Allen Health Care Services                                   |                    |                   |                                    |                   |                    |                  | 3                                  | \$ 33            |                                    |                 |                    |                 | 3              | \$ 33             |
| First Choice Home Care, Inc.                                 |                    |                   |                                    |                   | 0                  | \$ -             |                                    |                  |                                    |                 |                    |                 | 0              | \$ -              |
| PHC Services, Ltd.   |                    |                   |                                    |                   | 17                 | \$ 3,489         |                                    |                  |                                    |                 |                    |                 | 17             | \$ 3,489          |
| South Shore Home Health Services                             |                    |                   |                                    |                   |                    |                  |                                    |                  | 67                                 | \$ 5,424        |                    |                 | 67             | \$ 5,424          |
| Pathways to Independent Living                               |                    |                   |                                    |                   |                    |                  |                                    |                  | 0                                  | \$ -            |                    |                 | 0              | \$ -              |
| <b>Total Issued 2010</b>                                     |                    |                   | <b>51</b>                          | <b>\$ 5,056</b>   | <b>20</b>          | <b>\$ 3,645</b>  | <b>3</b>                           | <b>\$ 33</b>     | <b>67</b>                          | <b>\$ 5,424</b> |                    |                 | <b>141</b>     | <b>\$ 14,158</b>  |
| Family Aides   |                    |                   | 12                                 | \$ 867            | 15                 | \$ 1,159         | 12                                 | \$ 745           |                                    |                 |                    |                 | 39             | \$ 2,771          |
| Uniondale Community Center                                   |                    |                   |                                    |                   |                    |                  |                                    |                  |                                    |                 | 2                  | \$ 1,468        | 2              | \$ 1,468          |
| LI Center for Independent Living                             |                    |                   |                                    |                   |                    |                  |                                    |                  | 0                                  | \$ -            |                    |                 | 0              | \$ -              |
| Long Beach Reach   |                    |                   |                                    |                   |                    |                  |                                    |                  |                                    |                 | 1                  | \$ 989          | 1              | \$ 989            |
| G.E.M. Health Care Agency                                    |                    |                   | 32                                 | \$ 1,770          |                    |                  | 12                                 | \$ 999           | 15                                 | \$ 738          |                    |                 | 59             | \$ 3,507          |
| <b>Total Issued 2011</b>                                     |                    |                   | <b>44</b>                          | <b>\$ 2,637</b>   | <b>15</b>          | <b>\$ 1,159</b>  | <b>24</b>                          | <b>\$ 1,744</b>  | <b>15</b>                          | <b>\$ 738</b>   | <b>3</b>           | <b>\$ 2,457</b> | <b>101</b>     | <b>\$ 8,735</b>   |
| <b>Total Issued 2008-2011</b>                                | <b>281</b>         | <b>\$ 165,723</b> | <b>563</b>                         | <b>\$ 171,531</b> | <b>114</b>         | <b>\$ 81,893</b> | <b>69</b>                          | <b>\$ 15,086</b> | <b>82</b>                          | <b>\$ 6,162</b> | <b>3</b>           | <b>\$ 2,457</b> | <b>1112</b>    | <b>\$ 442,852</b> |

**Appendix**

| <b>SUMMARY OF FINDINGS FOR LIVING WAGE REPORTS ISSUED 2012-2014</b> |                           |                  |                           |                  |                           |                 |                           |                  |                       |                   |
|---|---------------------------|------------------|---------------------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------------|-------------------|
| <b>Year Impacted by Findings</b>                                    | <b>2010</b>               |                  | <b>2011</b>               |                  | <b>2012</b>               |                 | <b>2013</b>               |                  |                       |                   |
|   | <b>Wage Underpayments</b> |                  | <b>Wage Underpayments</b> |                  | <b>Wage Underpayments</b> |                 | <b>Wage Underpayments</b> |                  | <b>TOTAL</b>          |                   |
| <b>NAME of AUDITEE</b>  | <b>Employee Count</b>     | <b>Amount</b>    | <b>Employee Count</b>     | <b>Amount</b>    | <b>Employee Count</b>     | <b>Amount</b>   | <b>Employee Count</b>     | <b>Amount</b>    | <b>Employee Count</b> | <b>Amount</b>     |
| A&B Healthcare Services, Inc.                                       |                           |                  | 0                         | \$ -             |                           |                 |                           |                  | 0                     | \$ -              |
| Cottage Home Care, Inc.   |                           |                  | 0                         | \$ -             |                           |                 |                           |                  | 0                     | \$ -              |
| Jzanus Home Care, Inc.*   |                           |                  | 100                       | \$ 8,039         |                           |                 |                           |                  | 100                   | \$ 8,039          |
| <b>Total Issued 2012</b>  |                           |                  | <b>100</b>                | <b>\$ 8,039</b>  |                           |                 |                           |                  | <b>100</b>            | <b>\$ 8,039</b>   |
| Bethany House   |                           |                  | 7                         | \$ 5,053         | 7                         | \$ 5,002        |                           |                  | 14                    | \$ 10,055         |
| Glory House Recovery  |                           |                  | 1                         | \$ 1,523         |                           |                 |                           |                  | 1                     | \$ 1,523          |
| Community Housing Innovations, Inc.                                 | 7                         | \$ 1,010         | 8                         | \$ 800           |                           |                 |                           |                  | 15                    | \$ 1,810          |
| Peace Valley Haven, Inc.  | 23                        | \$ 42,978        | 15                        | \$ 79,286        |                           |                 |                           |                  | 38                    | \$ 122,264        |
| <b>Total Issued 2013</b>  | <b>30</b>                 | <b>\$ 43,988</b> | <b>31</b>                 | <b>\$ 86,662</b> | <b>7</b>                  | <b>\$ 5,002</b> |                           |                  | <b>68</b>             | <b>\$ 135,652</b> |
| Peace Valley Haven, Inc.  |                           |                  |                           |                  |                           |                 | 15                        | \$ 16,735        | 15                    | \$ 16,735         |
| Utopia Home Care Inc.   |                           |                  |                           |                  | 0                         | \$ -            |                           |                  | 0                     | \$ -              |
| <b>Total Issued 2014</b>  |                           |                  |                           |                  | <b>0</b>                  | <b>\$ -</b>     | <b>15</b>                 | <b>\$ 16,735</b> | <b>15</b>             | <b>\$ 16,735</b>  |
| <b>Total Issued 2012-2014</b>                                       | <b>30</b>                 | <b>\$ 43,988</b> | <b>131</b>                | <b>\$ 94,701</b> | <b>7</b>                  | <b>\$ 5,002</b> | <b>15</b>                 | <b>\$ 16,735</b> | <b>183</b>            | <b>\$ 160,426</b> |
| <b>Grand Total Issued 2008-2014</b>                                 |                           |                  |                           |                  |                           |                 |                           |                  | <b>1295</b>           | <b>\$ 603,278</b> |

\* One hundred employees saw their rate change as a result of the change in the Living Wage rate. This change was not implemented by Jzanus until September 9, 2011, when they changed the rate retroactively for the 100 employees affected (\$.45 per hour increase). The 2011 wage underpayment amount of \$8,039 was calculated based on the average number of hours worked over a 4 week period for the 100 employees.