



**COUNTY OF NASSAU
RULES OF THE COMPTROLLER**

**THE NASSAU COUNTY LIVING WAGE LAW
MISCELLANEOUS LAWS OF NASSAU COUNTY TITLE 57**

EFFECTIVE JULY 24, 2019

PART I - AUTHORITY

These rules are promulgated pursuant Title 57 of the Miscellaneous Laws of Nassau County as enacted by Local Law 1-2006, as amended by Local Laws 19-2006 and 1-2010, section 7(a) and 9(a) which authorizes the Comptroller to monitor, investigate, and audit compliance by all contracting agencies, to investigate possible violations of the Living Wage Law and to determine certain methods for application of certain provision of the Living Wage Law.

PART II – DEFINITIONS

- (1) “Comptroller” means the Office of the Nassau County Comptroller.
- (2) “Living Wage Law” or “Law” means Title 57 of the Miscellaneous Laws of Nassau County as enacted by Local Law 1-2006, as amended by Local Laws 19-2006 and 1-2010 otherwise known as the Nassau County Living Wage Law.
- (3) “Rule” or “Rules” means these Rules of the Nassau County Comptroller regarding the Nassau County Living Wage Law.
- (4) “Covered Employer” means an employer subject to the Living Wage Law as defined by and set forth in the provision of Title 57 of the Miscellaneous Laws of Nassau County as enacted by Local Law 1-2006, as amended by Local Laws 19-2006 and 1-2010 otherwise known as the Nassau County Living Wage Law.
- (5) “Employee” or “Covered Employee” means employee as defined by and set forth in the provision of Title 57 of the Miscellaneous Laws of Nassau County as enacted by Local Law 1-2006, as amended by Local Laws 19-2006 and 1-2010 otherwise known as the Nassau County Living Wage Law.
- (6) “Subcontractor” means County subcontractor as defined by and set forth in the provision of Title 57 of the Miscellaneous Laws of Nassau County as enacted by Local Law 1-2006, as amended by Local Laws 19-2006 and 1-2010 otherwise known as the Nassau County Living Wage Law.

PART III - RESPONSIBILITIES OF COVERED EMPLOYERS

The Office of the Nassau County Comptroller monitors, audits and investigates Covered Employers to ensure compliance with the Living Wage Law.

RESPONSIBILITIES OF COVERED EMPLOYERS:

- (1) Covered Employers shall cooperate with the Office of the Nassau County Comptroller so that it may perform its monitoring, investigating and auditing functions pertaining to the Law. Covered Employers must permit access to work sites, payroll records and other relevant documents for compliance purposes. Cooperation includes, but is not limited to, submitting any records requested in a timely manner as established by the Office of the Nassau County Comptroller, including the production of payroll records for inspection and copying.

(2) Covered Employers must ensure that its subcontractors comply with the requirements of the Living Wage Law.

(3) Covered Employers must, notify the Office of the Nassau County Comptroller and the Contracting County Department of any material changes in the information contained in their current “Certification of Compliance” with the Living Wage Law (as contained in the contract between the County on behalf of the Department and the Covered Employer) within sixty (60) days of the date of the material change.

(4) **RECORD KEEPING & REPORTS**

COVERED EMPLOYERS MUST:

(a) Provide written notification to each of their Covered Employees of the current Living Wage and Living Wage with the health benefit supplement;

(b) Post Living Wage notices in a conspicuous manner at all relevant work sites/ locations;

(c) Provide all subcontractors with Living Wage notices (see subsection (b) above) for posting in a conspicuous manner at each covered work site/location;

(d) Maintain its payroll records in accordance with the Living Wage Law, Section 5(b);

(e) Upon request by the Office of the Nassau County Comptroller, provide a list of Covered Employees which shall include the name, date of hire, position, rate of pay and benefits paid for each employee;

(f) Require subcontractors to maintain payroll records for its Covered Employees and related records under each subcontract which shall include, but not be limited to, the following:

- Number of hours worked each day for each employee;
- Base rate of wages for each employee;
- Gross wages;
- Deductions made;
- The actual wages paid each employee; and
- A record of compensated days off.

PART IV - METHOD FOR VALUATION PURSUANT TO SECTION 9(a)(i) OF THE LIVING WAGE LAW

Pursuant to §9(a)(i) of the Living Wage Law the following method and form shall be used for determining valuation of fringe benefits in relation to waiver requests:

 NASSAU COUNTY LIVING WAGE LAW WAIVER ELIGIBILITY COMPENSATION RATIO TEST			
		Estimated Amounts to be Paid by Employer During Contract Period	
		Highest Paid Employee	Lowest Paid Employee
Line	Type of Compensation paid by Contractor	Projection for full Contract Period	Projection for full Contract Period
1	Salary/Wages*		
2	Any monies contributed to a Cafeteria Benefit Plan		
3	Monies paid into a pension plan , annuity, 401(k) plan or any other deferred compensation plan on behalf of an employee		
4	The value of any discounted services provided to the employee or his/her dependents		
5	Accident/Health/Dental/Vision insurance premiums or benefits such as cash reimbursements		
6	Long Term Care Insurance		
7	Achievement Awards- cash and non-cash		
8	Bonuses		
9	Adoption assistance		
10	Athletic facilities/gym memberships		
11	Dependent Care Assistance		
12	Educational Assistance		
13	Stock Options		
14	Dividends paid to employee/owner		
15	Imputed Interest on below-market rate loans to employee		
16	Group-term life insurance premiums		
17	Employer contributions to Health Savings accounts		
18	Meals Provided		
19	Retirement/Financial Planning Services		
20	Transportation/Commuting Benefits		
21	Club Membership		
22	Housing Costs		
23	Lease Value of Vehicles (determined in accordance to rules contained IRS Publication 15-B)		
24	Use of Credit Card for personal expenses		
25	Value of personal use of cell phone		
26	Fair Market Value of any contractor property transferred to the employee		
27	Any other financial distribution of any kind including, but not limited to, payment of personal expenses not reimbursed by the employee		
28	Any other compensation not included above (Wage Parity benefit 234 Hrs * \$1.80)		
29	Total Compensation of Highest and Lowest Paid Employees (Total of Lines 1 through 28)	0	0
30	Number of Hours Worked during Year		
31	Number of Hours Worked per week based on Contractor's Standard Workweek (not to exceed 40 hours.)		
32	Number of Weeks per Year		
33	Number of Hours Worked per Year (Line 31 times Line 32)	0	
34	Average Hourly Compensation of Highest Paid Employee (Line 29 divided by Line 33)	#DIV/0!	
35	Average Hourly Compensation of Lowest Paid Employee (Line 29 divided by Line 30)		#DIV/0!
36	Ratio of Highest Paid Employee to Lowest Paid Employee (Line 34 divided by Line 35)		#DIV/0!
Name of Contractor _____			
Name of Highest Paid Employee _____			
Name of Lowest Paid Employee _____			
Certification of Payroll Data			
ANY FALSE STATEMENT MADE IN THIS DOCUMENT IS PUNISHABLE AS A CLASS A MISDEMEANOR PURSUANT TO SECTION 210.45 OF THE PENAL LAW.			
The contractor hereby certifies that the compensation information provided to the Nassau County Comptroller's Office for verification of eligibility for a waiver from the Living Wage Law is a true and correct listing of all compensation paid or to be paid to the highest paid employee and the lowest paid employee, and that the amounts contained therein are, to the best of my knowledge and belief, true, correct, and complete. Any statements or representations made herein shall be accurate and true as of the date written below.			
Dated _____			
		_____ Signature of Chief Financial Officer	
		_____ Name of Chief Financial Officer	
All Information Provided is Subject to Audit by the Nassau County Comptroller's Office. Supporting documentation for the amounts disclosed on this form must be retained. Any questions pertaining to this form may be addressed to 516-571-3668			