

NASSAU COUNTY

NEW YORK

Nassau County

Living Wage Law

2025 Annual Report

April 2026



ELAINE PHILLIPS

Nassau County Comptroller



Nassau County Living Wage Law 2025 Annual Report

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Background

The Office of the Comptroller is required to submit an Annual Report to the Nassau County Executive and the County Legislature which summarizes and assesses the implementation of and compliance with the Living Wage Law during the preceding year. This report covers calendar year 2025.

The Nassau County Living Wage Law (the Law) was enacted in 2006, and took effect in January 2007. The Law established a minimum hourly Living Wage rate and a Health Benefits Supplement rate to be paid to covered workers who are not provided health benefits. The Law also established a minimum number of paid days off that must be granted to employees each year.

Covered workers are employees who work for businesses that do work with or for Nassau County under service contracts of \$25,000 or more per year. Also covered are workers who are employed at an establishment that operates under a lease, concession agreement, or other agreement on property owned or controlled by the County. Covered workers have received increases in their hourly wages on August 1 of each year following the establishment of the Law. Increases are based on changes to the Consumer Price Index with a maximum increase or cap of 3.5 percent.

On August 1, 2025, the hourly Living Wage rate increased to \$17.26. The Health Benefits Supplement rate that must be paid to covered workers who do not receive health benefits increased to \$2.57 per hour, for a total hourly rate of \$19.83 if health benefits are not provided.

The Comptroller's Office has the authority to audit employers who do business with Nassau County to ensure compliance with the Law.

In 2025, the Comptroller's Office conducted a comprehensive Living Wage Law compliance audit of:

- all providers of New York State mandated emergency shelter; and
- all providers of New York State mandated personal care services (PCS) for Medicaid-eligible residents who need assistance with activities of daily living (ADL), such as bathing, grooming, and meal preparation;

for a total of 42 agencies that do business with the County.

This was the first time an entire category of employers required to comply with the Living Wage Law was reviewed all at once.

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Living Wage and Benefits Supplement rates

The Living Wage rate is adjusted on August 1st of each year based on changes to the Consumer Price Index (CPI). The wage increase is a percentage equal to the change in the New York Metropolitan Area All Urban Index (NY-Consumer Price Index) for the period of June of the preceding year to June of the current year, with a cap of 3.5%. The Benefit Supplement may also increase based upon the CPI for medical care in the New York-Northern New Jersey-Long Island metropolitan area (the New York-Newark-Jersey City, NY-NJ-PA rate).

On August 1, 2025, the hourly Living Wage rate increased to \$17.26. The Health Benefits Supplement rate increased to \$2.57, for a total rate of \$19.83 for covered workers who do not receive health benefits. These rates stay in effect until July 31, 2026.

The Law requires that full-time employees of covered contractors receive 12 compensated days off per year for sick leave, vacation, or personal reasons. Paid holidays may be counted toward this requirement. Part-time employees who work at least 20 hours per week also must be granted paid days off in proportion to the number of hours they work.

Employers may seek a waiver from the requirements of the Law based upon specific financial criteria concerning their organization (see page 5).

For more details on the requirements of the Law, see Attachment 1.

The chart below shows the Living Wage and Health Benefits Supplement rates since the Law was established.

Historical Living Wage Rate and Health Benefits Supplement			
Effective Dates	Living Wage Rate	Health Benefits Supplement	Total with Health Benefits Supplement
January 1, 2007 to July 31, 2008	\$9.50	\$1.50	\$11.00
August 1, 2008 to July 31, 2009	\$10.50	\$1.55	\$12.05
August 1, 2009 to July 31, 2010	\$11.50	\$1.60	\$13.10
August 1, 2010 to July 31, 2011	\$12.50	\$1.66	\$14.16
August 1, 2011 to July 31, 2012	\$12.90	\$1.71	\$14.61
August 1, 2012 to July 31, 2013	\$13.11	\$1.80	\$14.91
August 1, 2013 to July 31, 2014	\$13.35	\$1.86	\$15.21
August 1, 2014 to July 31, 2015	\$13.58	\$1.92	\$15.50
August 1, 2015 to July 31, 2016	\$13.59	\$1.95	\$15.54
August 1, 2016 to July 31, 2017	\$13.73	\$2.05	\$15.78
August 1, 2017 to July 31, 2018	\$13.98	\$2.09	\$16.07
August 1, 2018 to July 31, 2019	\$14.27	\$2.14	\$16.41
August 1, 2019 to July 31, 2020	\$14.51	\$2.25	\$16.76
August 1, 2020 to July 31, 2021	\$14.69	\$2.37	\$17.06
August 1, 2021 to July 31, 2022	\$15.20	\$2.37	\$17.57
August 1, 2022 to July 31, 2023	\$15.73	\$2.53	\$18.26
August 1, 2023 to July 31, 2024	\$16.12	\$2.53	\$18.65
August 1, 2024 to July 31, 2025	\$16.68	\$2.53	\$19.21
August 1, 2025 to July 31, 2026	\$17.26	\$2.57	\$19.83

Application of the Law

The Law applies to the following types of County contracts, County subcontractors, and contractors who receive financial assistance from the County:

- service contracts of \$25,000 or more;
- grants, loans, tax incentives or abatements, bond financing, and County subsidies or other forms of assistance of more than \$50,000 and where the contractor has at least 10 employees; and
- leases of property owned or controlled by the County.

The Law *does not apply* to contracts:

- for childcare services, pre-school services and early intervention services;
- for services which are incidental to the delivery of products, equipment or commodities; or
- contracts awarded under emergency procurement procedures or inter-governmental agreements.

The Law *does not apply* to employees who are:

- under 18 years of age and are claimed as dependents;
- employed as after-school or summer employees;
- students interns or student workers of any age;
- employed as trainees in a bona fide training program where the training program has the goal for the employee to advance to a permanent position;
- disabled and covered by or meet the requirement for a United States Department of Labor sub-minimum wage certificate; or
- covered by a bona fide collective bargaining agreement which expressly waives the requirements of the Law.

Living Wage Law Rules

The County Executive has promulgated rules to guide the enforcement of the Living Wage Law, procedures governing the Law and to clarify certain terms, such as the procedures for an employer to request a waiver from the requirements of the Law and the terms relating to waiver requests.

The Comptroller has promulgated rules related to monitoring and audits. These rules outline the responsibilities of covered employers to keep accurate and available records, and prescribe the method for evaluating an organization's finances for consideration of waiver requests.

These rules were last amended in December 2021 (see Attachment 2 for full Rules details).

Monitoring & Audits

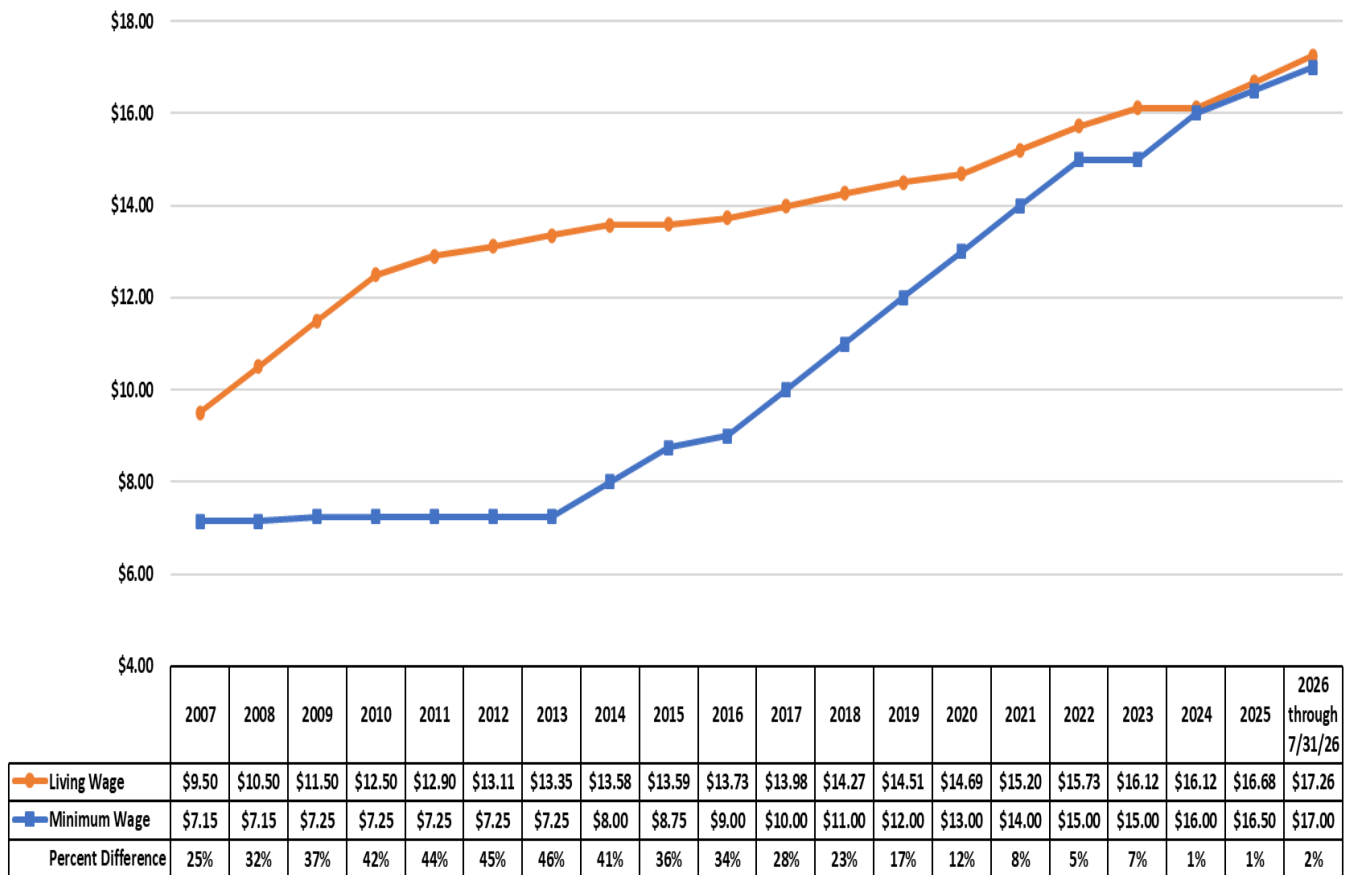
Complaints

Individuals can submit inquiries and complaints concerning the Living Wage Law using a Living Wage hotline (516) 571-WAGE, email complivingwage@nassaucountyny.gov or an online complaint form available at www.nassaucountyny.gov/1600/Living-Wage-Complaint-Form. In 2025, the Comptroller’s Office did not receive any complaints of violations of the Living Wage Law by phone, the hotline, email or online complaint form. The Office did receive and answer three inquiries seeking information or clarification concerning application of the Law.

Over the years, the Office has seen a decline in inquiries and complaints. This decrease has corresponded with changes to the New York State (NYS) Minimum Wage, which in recent years has brought close parity between the Living Wage rate and NYS Minimum Wage.

As shown in the chart below, the gap between Nassau County’s Living Wage rate and NYS’s Minimum Wage has significantly narrowed. When the Living Wage Law went into effect in 2007, it was \$9.50 per hour, while the NYS Minimum Wage was \$7.15, a 25% gap. This gap reached an apex in 2013 at 48%, and has declined since then. Currently the Living Wage rate is \$17.26 compared to the NYS Minimum Wage for Long Island of \$17.00.

Nassau County Living Wage Compared to NYS Minimum Wage



Audits

The Comptroller's Office has the authority to monitor and audit compliance with the Law.

In 2025, the Comptroller's Office conducted Living Wage compliance audits of all:

- Providers of New York State mandated emergency shelter, managed through the Nassau County Department of Social Services (DSS) and overseen by the New York State Office of Temporary and Disability Assistance (OTDA). There are currently 18 emergency shelter providers contracted with the County that need to comply with the Law.
- Providers of New York State mandated personal care services (PCS) for Medicaid-eligible residents needing assistance with activities of daily living (ADL), such as bathing, grooming, and meal preparation, managed through the Nassau County DSS and overseen by the New York State Department of Health. There are currently 24 PCS providers contracted with the County that need to comply with the Law.

This was the first time a mass review of all such providers was carried out; reviewing all providers for the same time periods in a single audit.

The Comptroller's Office reviewed all emergency shelter and personal care services providers payroll records for the last pay period of the first quarter of 2023, fourth quarter of 2023, first quarter of 2024 and fourth quarter of 2024. Reviewing records from these time periods encapsulates the hourly rates paid before and after the August 1st rate change each year. Auditors reviewed the hourly rates paid and compared these rates to the Living Wage rate and the Health Benefits Supplement rate. Employers were deemed compliant with the Law if the rates paid were equal to or greater than the requirements of the Law. Differences between the amounts paid and the required rates that were less than the required rates, were deemed shortages. See Appendix A describing the Audit methodology.

The following is a summary of our results (see Appendix B for more details):

- 15 of 18 emergency shelter providers (83%) paid employees the Living Wage rate; underpayments by the 3 noncomplying shelters ranged from \$0.12 to \$1.12 per hour below what was required;
- 12 emergency shelter providers failed to pay employees the Health Benefits Supplement rate in at least one quarter, with shortages ranging from \$0.08 to \$2.53 per hour;
- 23 of 24 personal care services providers (96%) paid employees the Living Wage rate. One provider failed to supply payroll records in response to our audit; the Living Wage Law mandates that employers who fail to keep and provide records in response to an audit are presumed to be noncompliant with the Law; and
- 10 personal care services providers failed to pay the Health Benefits Supplement rate for at least one quarter, with shortages ranging from \$0.04 to \$1.67 per hour.

All providers who failed to comply were contacted by the Comptroller's Office. 19 of these 22 providers indicated that they would take corrective action and adjust their hourly rates going forward to comply with both the Living Wage and Health Benefits Supplement rates.

The full results of the audit, including details as to the providers not in compliance with the Living Wage law, have been provided to the Nassau County Department of Social Services and the Nassau County Attorney’s Office who are responsible for taking any appropriate contract management and enforcement actions.

Waivers

County contractors may request from the County Executive a waiver from the requirements of the Law based on criteria set forth in the Law. A contractor granted a waiver is not required to pay its employees the Living Wage rate or Health Benefits Supplement. Waivers, if granted, are for a maximum period of one year; contractors must reapply annually.

There are several criteria that can be used by contractors to receive a waiver. The two most common are based on the organization’s finances. A contractor may be approved for a waiver if:

1. The highest paid officer or employee of the contractor earns a salary which, when calculated on an hourly basis, is less than six times the lowest wage or salary paid by the contractor. Fringe benefits are taken into account for this wage computation. The Law authorizes the Comptroller’s Office to determine the method of valuing the fringe benefits, which currently include items such as bonuses, stock options, educational assistance, and housing costs.
2. Compliance with the requirements of the Living Wage Law will directly increase the requesting organization’s expected total annual budget in an amount greater than ten percent of its prior fiscal year’s budget.

Since the establishment of the Law, the number of waivers granted ranged from a high of 12 in 2014 to a low of 2 in 2024 & 2025 (see chart to the right).

Living Wage Waiver Activity			
Year	No. of Waivers Requested	Granted Full	Granted Partial
2007	Not Available	5	0
2008	Not Available	5	0
2009	Not Available	6	0
2010	12	2	0
2011	4	2	0
2012	11	9	0
2013	10	7	3
2014	12	12	0
2015	12	11	0
2016	10	10	0
2017	12	8	2
2018	9	6	2
2019	12	8	2
2020	6	5	0
2021	7	3	0
2022	5	3	0
2023	3	3	0
2024	2	2	0
2025	3	2	0

Resources

The Office of the Comptroller provides a variety of resources for people looking for information about the Law or wishing to file complaints concerning the Law.

- The Office of the Comptroller’s bilingual Living Wage hotline (516) 571-WAGE connects callers with the Comptroller’s Office to make inquiries and complaints.
- Living Wage posters are produced in English and Spanish. The posters explain the Law in a simple format, listing the current Living Wage rates, the employee’s right to compensated days off, and the Living Wage Hotline and email address (see Appendix C). These posters are distributed as PDFs via email to County Departments with covered contractors and Living Wage Law covered employers. Covered employers are required to post them at their work sites.
- The Comptroller’s Office Living Wage website (www.nassaucountyny.gov/livingwage) contains information about the Law, including:
 - the complete Living Wage Law;
 - definitions of a covered employer;
 - the Living Wage Rules of the County Executive
 - the Living Wage Rules of the Comptroller;
 - the current Living Wage rate and Health Benefits Supplement rate;
 - Living Wage posters in English and Spanish;
 - Complaint Form for reporting instances of non-compliance;
 - Living Wage Law annual reports;
 - all Living Wage audit reports;
 - links to Living Wage Compensation Ratio Forms; and
 - Living Wage FAQs.

APPENDIX A – Methodology

The Office of the Nassau County Comptroller performed a review of each vendor’s compliance with the Living Wage rate and Health Benefits Supplement provisions of the County’s Living Wage Law under its Memorandum of Understanding with Nassau County. The vendors reviewed included the 18 emergency shelters and 24 personal care service providers that had contracts with Nassau County and provided services in 2023 and 2024.

The review required each vendor to complete an Employee Information Template Spreadsheet containing key information about each employee, including:

- employee name
- employees start date and end date (if applicable)
- payroll frequency (daily, weekly, bi-weekly, monthly)
- if the employee was salaried or hourly
- if the employee was provided or offered health insurance
- the employee's hourly rate of pay for the following four pay periods:
 - the last pay period in 1st Quarter of 2023,
 - the last pay period in 4th Quarter of 2023,
 - the last pay period in 1st Quarter of 2024, and
 - the last pay period in 4th Quarter of 2024.

The vendors were also required to provide other employment-related documentation including:

- employee handbook or other documents provided to employees concerning their benefits,
- employee rosters for 2023 & 2024,
- employee payroll registers for the four pay periods listed above, and
- health insurance invoices which include lists of covered employees for 2023 and 2024.

Auditors compared the hours worked and hourly rate information provided by the vendors in the Employee Information Template to the employee rosters, payroll registers, and health insurance information provided, to determine if the employer complied with the Living Wage rate and Health Benefits Supplement rate provisions of the Living Wage Law.

As an example, the Living Wage rate for the last pay period of the 1st quarter of 2023 was \$15.73 per hour. The Health Benefits Supplement rate was \$2.53 for a total rate for those not provided or offered health insurance of \$18.26.

Period	Hourly Living WageRate	Hourly Health Benefit Supplement Rate	Total Hourly Rate With Health Benefit Supplement
1st Quarter of 2023	\$15.73	\$2.53	\$18.26
4th Quarter of 2023	\$16.12	\$2.53	\$18.65
1st Quarter of 2024	\$16.12	\$2.53	\$18.65
4th Quarter of 2024	\$16.68	\$2.53	\$19.21

APPENDIX A – Methodology

Employers were deemed compliant with the Living Wage rate if the rate paid was equal to or greater than \$15.73. If the amount paid per hour was less than \$15.73 the employer was not in compliance and the difference between the amount paid and the required rate that was less than the required rate, was deemed a shortage.

Employers were deemed compliant with the Health Benefits Supplement rate provision if:

- The employee received or was offered health insurance (and was therefore not entitled to the hourly Health Benefits Supplement) and the employer paid an hourly rate of \$15.73; or
- The employee did not receive or was not offered health insurance, and the total hourly rate paid included the \$2.53 Health Benefits supplement. For example, if the hourly amount paid for the last pay period of the 1st quarter of 2023 was \$18.26 or higher, then the employer was in compliance. If the amount paid per hour was less than \$18.26, the employer was not in compliance and the difference between the amount paid and the required rate that was less than the required rate, was deemed a shortage.

APPENDIX B – Compliance Audit Results

Emergency Shelter Provider Compliance with Living Wage Rate and Health Benefits Supplement Rate 18 Total Providers				
LIVING WAGE RATE	1QTR 2023	4QTR 2023	1QTR 2024	4QTR 2024
Number of Providers That Paid the Living Wage Rate	15	15	15	15
	83%	83%	83%	83%
Number of Providers That Did Not Pay the Living Wage Rate	3	3	3	3
	17%	17%	17%	17%
HEALTH BENEFITS SUPPLEMENT	1QTR 2023	4QTR 2023	1QTR 2024	4QTR 2024
Number of Providers That Paid the Health Benefits Supplement	11	12	11	9
	61%	67%	61%	50%
Number of Providers That Did Not Pay the Health Benefits Supplement	7	6	7	9
	39%	33%	39%	50%

Emergency Shelters That Did Not Comply With Living Wage Law - Detail								
Emergency Shelter	Living Wage Rate Detail	Health Benefits Supplement Detail						
	Range of Living Wage Rate Shortage Per Hour	Did Not Pay the Health Benefits Supplement					Range of Health Benefits Supplement Shortage Per Hour	Range of Number of Employees Shorted the Health Benefits Supplement
		Paid the Health Benefits Supplement	1QTR 2023	4 QTR 2023	1QTR 2024	4QTR 2024		
* N.A.S.S. Housing Corp./T.A. Allen Shelter	N/A					\$0.09 - \$0.23	2	
* A&R Multi Service, Inc.	N/A					\$0.69	1	
* B&B House LLC	N/A					\$0.26 - \$1.71	3	
* Bridges of Greater New York, Inc.	\$0.68 - \$1.12					\$2.53	4 to 5	
* Community Housing Innovations, Inc.	N/A					\$0.21	3	
* Dignity Enterprises	N/A					\$0.56	2	
Gospel of Peace International	\$0.12 - \$1.12					\$2.53	5	
* Horizon Hearts, Inc.	N/A					\$0.08 - \$0.15	15	
* Leah's Homes Inc.	\$0.12 - \$0.68					\$0.26 - \$2.53	1 to 8	
* RSV Housing/New Beginning Inc.	N/A					\$0.21 - \$1.15	5 to 7	
* Peace Valley Haven, Inc.	N/A					\$0.56	5	
* Smilie Hearts House, Inc.	N/A					\$0.15 - \$1.21	6 to 12	

*Indicated that they would take corrective action and adjust their hourly rates going forward to comply with both the Living Wage and Health Benefits Supplement rates.

APPENDIX B – Compliance Audit Results

Personal Care Services Provider Compliance with Living Wage Rate and Health Benefits Supplement Rate 24 Total Providers				
LIVING WAGE RATE	1QTR 2023	4QTR 2023	1QTR 2024	4QTR 2024
Number of Providers That Paid the Living Wage Rate	23	23	23	23
	96%	96%	96%	96%
Number of Providers That Did Not Pay the Living Wage Rate	1	1	1	1
	4%	4%	4%	4%
HEALTH BENEFITS SUPPLEMENT	1QTR 2023	4QTR 2023	1QTR 2024	4QTR 2024
Number of Providers That Paid the Health Benefits Supplement	17	15	17	15
	71%	63%	71%	63%
Number of Providers That Did Not Pay the Health Benefits Supplement	7	9	7	9
	29%	38%	29%	38%

Personal Services Providers That Did Not Comply With Living Wage Law - Detail								
Personal Care Services Provider	Living Wage Rate Detail	Health Benefits Supplement Detail						
	Range of Living Wage Rate Shortage Per Hour	Did Not Pay the Health Benefits Supplement	Paid the Health Benefits Supplement				Range of Health Benefits Supplement Shortage Per Hour	Range of Number of Employees Shorted the Health Benefits Supplement
			1QTR 2023	4 QTR 2023	1QTR 2024	4QTR 2024		
* Able Health Care Services, Inc.	N/A					\$0.04 - \$1.26	1 to 28	
* Bestcare, Inc.	N/A					\$0.19 - \$1.65	3 to 81	
* Cottage Home Care Services, Inc.	N/A					\$0.10 - \$1.65	18 to 21	
* NAE Edison LLC d/b/a Edison Home	N/A					\$0.01 - \$0.67	1 to 69	
* G.E.M. Health Care Agency, Inc.	N/A					\$0.10 - \$1.65	29 to 33	
* Long Island Care At Home, LTD.	N/A					\$0.19 - \$1.67	4 to 7	
New York Health Care, Inc.	N/A					\$0.39	1	
People Care, Inc.	N/A					\$0.20 - \$1.65	70 to 76	
* Personal Touch Home Care of Long Island	N/A					\$0.06 - \$1.65	1 to 141	
* Premier Home Health Care Services, Inc.	FAILED TO SUPPLY PAYROLL INFO - PRESUMED NOT IN COMPLIANCE PURSUANT TO THE LAW							
*Indicated that they would take corrective action and adjust their hourly rates going forward to comply with both the Living Wage and Health Benefits Supplement rates.								



Office of the Nassau County Comptroller
Living Wage

NOTICE FOR WORKERS

The Nassau County Living Wage

is

\$17.26 per hour

The Health Benefit Supplement

is

\$2.57 per hour

(Rate Effective August 1, 2025 through July 31, 2026)

If an employer does not provide health benefits to employees, the total rate will be **\$19.83** per hour.

•Employees who work 20 hours or more per week are entitled to receive paid days off including paid holidays (days off are earned based on hours worked).

If you work for a County contractor or lessee, the Living Wage Law may apply to you. If you have any questions about your eligibility, or if you believe your employer is not complying with the Law, please contact:

Office of the Nassau County Comptroller
LIVING WAGE HOTLINE at (516) 571-WAGE (9243)

You may also visit our website at www.nassaucountyny.gov/LivingWage for more information, or to obtain a complaint form

Complaints will remain confidential

or contact us by e-mail at complivingwage@nassaucountyny.gov

Please Note that the Living Wage Law **DOES NOT** apply to the following.

- Contracts for child-care services, sleep away camp services for the disabled, pre-school and/or early intervention services.
- Contracts in which services are incidental to the delivery of products, equipment or commodities.
- Inter-governmental contracts and financial assistance contracts for industrial development bonds, community development block grant loans and enterprise-zone incentives.
- Contracts for less than \$25,000.
- Employees under 18 years of age who are claimed as dependents for federal tax purposes and who are working as an after-school or summer employee.
- Trainees in a bona fide training program.
- Disabled employees covered by a current sub-minimum wage certificate issued to the employer by the United States Department of Labor or if he/she would be covered by such a certificate but for the fact that the employer is paying a wage equal to or higher than the minimum wage.
- Student interns working for Nassau County and student workers at Nassau Community College.
- Medicaid funded assisted living program facilities that were providing services within Nassau County prior to 2006 and that continue to provide such services.



Oficina del Contralor del condado de Nassau
Salarios dignos

AVISO PARA LOS TRABAJADORES

El salario digno del condado de Nassau
es

\$17.26 por hora

El Complemento de beneficios de salud
es

\$2.57 por hora

(Tarifa efectiva del 1 de agosto de 2025 al 31 de julio de 2026)

Si un empleador no da beneficios de salud a los empleados, la tarifa total será de **\$19.83** por hora.

• Los empleados que trabajan 20 horas o más por semana tienen derecho a recibir días libres pagados, incluyendo días festivos pagados (los días libres se ganan en función de las horas trabajadas).

Si trabaja para un contratista o arrendatario del condado, es posible que se le aplique la Ley de salario digno. Si tiene alguna pregunta sobre su elegibilidad, o si cree que su empleador no está cumpliendo con la Ley, comuníquese con:

Oficina del Contralor del condado de Nassau
LÍNEA DIRECTA DE SALARIOS DIGNOS al (516) 571-WAGE (9243)

Visite nuestro sitio web en: www.nassaucountyny.gov/LivingWage
para obtener más información o un formulario de queja

Las quejas serán confidenciales

o comuníquese con nosotros por correo electrónico a complivingwage@nassaucountyny.gov

Tenga en cuenta que la Ley de salario digno **NO** se aplica a lo siguiente.

- Contratos de servicios de cuidado infantil, servicios de campamento para dormir fuera para personas con discapacidad, servicios de preescolar o intervención temprana.
- Contratos en los que los servicios son no esenciales a la entrega de productos, equipos o mercancías.
- Contratos intergubernamentales y contratos de asistencia financiera para bonos de desarrollo industrial, préstamos de subvención en bloque para desarrollo de la comunidad e incentivos de zona comercial.
- Contratos por menos de \$25,000.
- Empleados menores de 18 años que se declaran personas dependientes para propósitos de impuestos federales y que trabajan como empleados después de la escuela o durante el verano.
- Aprendices en un programa de capacitación legales.
- Empleados con discapacidad cubiertos por un certificado de salario más bajo que el mínimo actual emitido al empleador por el United States Department of Labor (Departamento de Trabajo de los Estados Unidos) o si ellos están cubiertos por dicho certificado, pero por el hecho de que el empleador está pagando un salario igual o superior al salario mínimo.
- Estudiantes residentes que trabajan para el condado de Nassau y estudiantes que trabajan en Nassau Community College.
- Centros del programa de residencia asistida financiados por Medicaid que daban servicios dentro del condado de Nassau antes de 2006 y que continúan prestando dichos servicios.

Nassau County Living Wage Law

TITLE 57

NASSAU COUNTY LIVING WAGE LAW

§1. Short title

This law shall be known as the Nassau County Living Wage Law, which shall appear in the miscellaneous laws as title 57.

§ 2. Definitions

For purposes of this law, the following terms shall have the following meanings:

“Benefits” means payment by an entity subject to the provisions of this law to its employees or on their behalf of an amount no less than one dollar and fifty cents per hour worked towards the provision of health benefits or child care benefits for employees and/or their dependents. For purposes of this law, benefits shall also be paid in the above amount for every hour an employee receives as compensated time off.

“Benefits supplement rate” means one dollar and fifty cents per hour, which may be paid to an employee in lieu of benefits. Such supplement rate shall be upwardly adjusted in proportion to any increase during the preceding twelve months of the consumer price index for medical care for the New York-Northern New Jersey-Long Island metropolitan statistical area.

“Building services” means any work providing custodial, janitorial, grounds-keeping, or security guard services.

“Building services employee” means an employee of an entity performing building services.

“Child care” means care for a child on a regular basis provided away from the child's residence for less than 24 hours per day by someone other than the parent, step-parent, guardian or relative within the third degree of consanguinity of the parents or step-parents of such child. "County" means the county of Nassau.

"County service contract" means (1) a contract let to a contractor by the county for the furnishing of services to or for the county and that involves an expenditure equal to or greater than twenty-five thousand dollars, except contracts where services are incidental to the delivery of products, equipment or commodities. A contract for the purchase or lease of goods, products, equipment, supplies or other personal property is not a “service contract” for the purposes of this definition. This definition shall not include contracts awarded pursuant to the county’s emergency procurement procedure as set forth in section twenty-two hundred six of the county charter, inter-governmental agreements, agreements with state or local public authorities or agreements with local development corporations incorporated pursuant to section 1411 of the not-for-profit corporations law.

"County contractor" means any entity or person that enters into a county service contract with the county.

"County financial assistance" shall mean any grant, loan, tax incentive or abatement, bond financing, subsidy or other form of assistance of more than fifty thousand dollars which is realized by or provided to an entity having at least ten employees by or through the authority or approval of the county. For purposes of this law, county financial assistance shall not include industrial development bonds, community development block grant loans, and enterprise-zone related incentives.

"County financial assistance recipient," or **"CFAR"** means any entity that receives financial assistance from the county. In addition, any tenant or leaseholder of a CFAR who occupies property or uses equipment or property that is improved or developed as a result of the assistance awarded to the CFAR and who employs at least twenty employees for each working day in each of twenty or more calendar weeks in the twelve months after occupying or using such property, shall be considered a CFAR for the purposes of this chapter and shall be covered for the same period as the CFAR of which they are a tenant or leaseholder.

"County lease" means 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.

"County lessee" means any entity leasing property from the county pursuant to a county lease.

"County subcontractor" means any entity or person that is engaged by a county contractor to assist in performing any of the services to be rendered pursuant to a county service contract. This definition does not include any entity that merely provides goods relating to a county service contract or that provides services of a general nature (such as relating to general office operations) to a county service contractor which do not relate directly to performing the services to be rendered pursuant to the county service contract. An entity shall be deemed a county subcontractor for the duration of the period during which it assists a county contractor in performing the county service contract.

"Employee" means any person who is employed (1) by the County, except student interns; or by Nassau Community College, except for student workers (2) as a service employee of a contractor or subcontractor pursuant to one or more service contracts and who expends any of his or her time thereon. Such employees shall include but not be limited to: hotel employees, restaurant, food service or banquet employees; janitorial employees; security guards; parking attendants; health care employees; gardeners; waste management employees; and clerical employees; (3) by a CFAR and who expends at least half of his or her time on the funded project/program or property which is the subject of county financial assistance; (4) by a service contractor of a CFAR and who expends at least half of his or her time on the premises of the CFAR and is directly involved with the funded project/program or property which is the subject of county financial assistance; or (5) as a service employee of a county lessee or by a service contractor of a county lessee and who expends at least half of his or her time on the leased premises. Any person who

is a managerial, supervisory or professional employee shall not be considered an employee for purposes of this definition.

“Employer” means the county and any entity or person who is a CFAR or a service contractor of a CFAR, county contractor or subcontractor, county lessee, or a building services contractor or subcontractor of a county lessee, except that Medicaid funded assisted living program facilities that were providing services within Nassau County prior to 2006 and who continue to provide such services shall not be considered an employer for purposes of this law.

"Entity" or "person" means any individual, sole proprietorship, partnership, association, joint venture, limited liability company, corporation or any other form of doing business.

“Inter-governmental agreement” means any agreement or contract between the county and a) any municipal corporation located in the county; b) any school district located in the county; or c) any special district located in the county.

“Living wage” means an hourly wage rate of twelve dollars and fifty cents (\$12.50) per hour phased in as provided below; provided, however, that for homecare services under the personal care services program, the wage rates below shall only apply as long as the state and federal government maintain their combined aggregate proportionate share of funding and approved rates for homecare services in effect as of the date of the enactment of this law:

(1) from the effective date of this law through the thirty-first day of July, two thousand eight, nine dollars and fifty cents per hour;

(2) from the first day of August, two thousand eight, through the thirty-first day of July, two thousand nine, ten dollars and fifty cents per hour;

(3) from the first day of August, two thousand nine, through the thirty-first day of July, two thousand ten, eleven dollars and fifty cents per hour;

(4) from the first day of August, two thousand ten, and through the thirty-first day of July, two thousand eleven, twelve dollars and fifty cents per hour.

Beginning on the first day of August, two thousand eleven, and on the first day of August every year thereafter, the living wage shall be adjusted upward by a percentage equal to the change in the New York Metropolitan Area All Urban Index (NY CPI-U) as promulgated by the Bureau of Labor Statistics of the U.S. Department of Labor (CPI) for the period of June of the preceding year to June of the current year. In no event shall such wage increase be greater than three and one-half percent.

“Student interns” means persons who are currently enrolled in a secondary or post-secondary educational institution, whether on a part-time or full-time basis, and are employed in a temporary position with the County. **“Student workers”** means persons who are currently Nassau Community College students, and are employed at Nassau Community College.

§3. Minimum Compensation

a. Wages

Employers shall pay their employees no less than the living wage for each hour they perform County work and either provide them benefits or supplement their hourly wage rate by an amount no less than the benefits supplement rate; provided, however, that:

- i. employers who provide building services shall pay their employees no less than the living wage, as required by this section, or the prevailing wage, whichever is greater; and
- ii. where an employee is covered by a bona fide collective bargaining agreement which provides benefits, his or her employer shall not be required to provide benefits pursuant to this subdivision.

b. Compensated days off

Employers shall provide their employees no fewer than twelve paid days off per year for sick leave, vacation or personal necessity at the employee's request. Paid days off must be compensated at no less than the living wage rate plus the benefits supplement rate; except that if the employer provides benefits or subsection 3(a)(ii) applies, then the health benefits supplement need not be paid for compensated days off. Full-time employees shall accrue such leave at a rate of one day per month of full-time employment. Part-time employees who work twenty or more hours per week shall accrue such leave in increments proportional to the rate of accrual for full-time employees. Any employee shall be eligible to begin using such accrued leave six months following his or her start date of employment, or consistent with company policy, whichever is sooner. Paid holidays, consistent with established employer policy, may be counted toward provision of the required twelve compensated days off. Compensated days off shall not be forfeited upon separation from service; such days shall be paid out to the employee upon such separation at the living wage rate at the time of separation.

c. Exemption for minors and employment programs, the disabled, child care

This law shall not apply to:

1) any employee who is:

(A) under the age of eighteen who is claimed as a dependent for federal income tax purposes and is employed as an after-school or summer employee; or

(B) 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;

provided, however, that this exemption shall apply only when the trainee does not replace, displace or lower the wages or benefits of any employee, and the training does not exceed two years; and

2) any disabled employee, where such disabled employee:

(A) is covered by a current sub-minimum wage certificate issued to the employer by the United States department of labor; or

(B) 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.

3) any county service contract or county financial assistance in relation to the furnishing of child care services; sleep away camp services for the disabled; pre-school services provided pursuant to section forty-four hundred ten of the New York State Education Law; and early intervention services, as defined in section twenty-five hundred forty-one of the New York State Public Health Law.

4) any county service contract or county financial assistance where the application of this law in a particular case would violate any specific state or federal statutory, regulatory, or constitutional provision.

d. No effect on county wage pattern

Nothing in this law shall be construed to establish a wage or benefit pattern for county employees.

§4. Duration

a. For CFARs, assistance given by the county in an amount equal to or greater than fifty thousand dollars in any twelve month period shall require compliance with this chapter for the life of the contract in the case of assistance given to fund a program, or for five years in the case of assistance given for the purchase of real property or personal property to construct facilities, including but not limited to materials, equipment, fixtures, merchandise, and machinery.

b. A service contractor and subcontractor shall be required to comply with this chapter for the term of the county service contract.

§ 5. Obligations of Employers

a. Certification of Compliance.

1) Prior to the award of a county service contract, county financial assistance or county lease, any employer seeking such contract, financial assistance or lease shall provide the county with a certification containing the following information:

(A) the name, address, and telephone number of the chief executive officer of the employer;

(B) a statement that, if the county service contract, county financial assistance or county lease is awarded, the employer agrees to comply with the requirements of this law, and with all applicable federal, state and local laws;

(C) a record of any instances during the preceding five years in which the employer has been found by a court or government agency to have violated federal, state or local laws regulating payment of wages or benefits, labor relations or occupational safety and health, or where any government body initiated a judicial action, administrative proceeding or investigation of the applicant in regard to such laws; and

2) A county contractor shall each year throughout the term of the county service contract submit to the county an updated certification whenever there have been material changes to information contained in the current certification.

b. Payroll records.

Every employer shall maintain original payroll records for each of its employees reflecting the days and hours worked on contracts, projects or assignments that are subject to the requirements of this law, and the wages paid and benefits provided for such hours worked, for a period of four years after completion of the term of the county service contract or receipt of county financial assistance. Upon request by the comptroller, a covered employer shall grant county employees access to worksites and produce, for inspection and copying, its payroll records and any other data that may be required by the comptroller from time to time for any or all of its covered employees for the prior four-year period. Failure to maintain such records as required shall create a rebuttable presumption that the covered employer did not pay its covered employees the wages and benefits required under the law.

§ 6. Implementation by county

a. The county shall comply with and enforce the requirements of this law, which shall be a term and condition of any county service contract, county financial assistance or county lease. The county shall not expend county funds in connection with any county service contract, county financial assistance, or county lease in contravention of the provisions of this law.

b. Every county service contract, county financial assistance agreement, or county lease shall have annexed to it the following materials which shall form a part of the specifications for and terms of such contract or agreement:

(A) a provision obligating the employer to comply with all applicable requirements under this law, as well as a provision providing that: (i) failure to comply with the requirements of this law may constitute a material breach by the employer; (ii) such failure shall be determined by the county; and (iii) if, within thirty days after such employer receives written notice of such a breach, the employer fails to cure such breach, the county shall have the right to pursue any rights or

remedies available under the terms of such county service contract, county financial assistance, or county lease or under applicable law, including termination of such contract or assistance;

(B) the certification required under subdivision a of section five of this law.

§ 7. Monitoring and enforcement

a. The comptroller shall have the authority to monitor, investigate, and audit compliance by all contracting agencies and may contract with non-governmental agencies to investigate possible violations.

b. The county executive or his or her designee may promulgate rules to implement the provisions of this law and may delegate such authority to the comptroller.

c. The comptroller shall submit an annual report to the county executive and the county legislature summarizing and assessing the implementation of and compliance with this law during the preceding year.

d. Where an employer has been determined to have violated any provision of this title, such employer shall be given written notice thereof by the county. If, within thirty days after such employer receives such notice, he or she fails to cure such breach, the county shall have the right to pursue any rights or remedies available under the terms of its contract or CFAR agreement with such employer, or under applicable law, including, but not limited to:

(i) suspension and termination of such contract or financial assistance;

(ii) payback of any or all of the contract or financial assistance awarded by the county;

(iii) declare the employer ineligible for future county service contracts, county financial assistance and county leases until all penalties and restitution have been paid in full;

(iv) imposition of a fine payable to the County 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 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;

(v) wage restitution plus 9% simple interest for each such employee.

§8. Private Right of Action

a. An employee may, in addition to any other remedy provided by this law, institute an action in any court of competent jurisdiction against the employer alleged to have violated this law. For failure to pay wages or provide benefits required under this law, such court may award any of the remedies provided under section one hundred ninety eight of the New York state labor law. For failure to comply with other requirements of this law, including protections against retaliation and discrimination, the court may award any appropriate remedy at law or equity, including but not limited to back pay, payment for wrongly denied benefits, interest, other equitable or make-whole relief, reinstatement, injunctive relief and/or compensatory damages. The court shall award reasonable attorney's fees and costs to any complaining party who prevails in any such enforcement action.

b. Notwithstanding any inconsistent provision of this law or of any other general, special or local law, ordinance, county charter or administrative code, an employee affected by this law shall not be barred from the right to recover the difference between the amount paid to the employee and the amount which should have been paid to the employee under the provisions of this law because of the prior receipt by the employee without protest of wages or benefits paid, or on account of the employee's failure to state orally or in writing upon any payroll or receipt which the employee is required to sign that the wages or benefits received by the employee are received under protest, or on account of the employee's failure to indicate a protest against the amount, or that the amount so paid does not constitute payment in full of wages or benefits due the employee for the period covered by such payment.

c. An action pursuant to this section must be commenced within three years of the date of the alleged violation, or within three years of the final disposition of any administrative complaint or action concerning the alleged violation or, if such a disposition is reviewed in a proceeding pursuant to article seventy-eight of the New York state civil practice law and rules, within three years of the termination of such review proceedings. No procedure or remedy set forth in this law is intended to be exclusive or a prerequisite for asserting a claim for relief to enforce any rights hereunder in a court of law. This law shall not be construed to limit an employee's right to bring a common law cause of action for wrongful termination.

d. This section shall not be construed to authorize an action against the county or any of its officers or employees relating to either the enforcement or implementation of this title.

§ 9. Waiver

a. Any county contractor may request a waiver of the requirements of this law by submitting an application therefor to the county executive, or his or her designee, who shall establish such rules, regulations, procedures and forms as he or she may deem necessary to carry out the provisions of this section, as well as the eligibility criteria for such waiver, which shall include, but not be limited to the following:

(i) The highest paid officer or employee of such contractor earns a salary and/or receives fringe benefits that the Comptroller, in its discretion, may determine a method for valuing such benefits, including but not limited to dividends, a car and health insurance which cumulatively, when calculated on an hourly basis, is less than six times the lowest wage or salary paid by the contractor; or

(ii) Compliance with the requirements of this law will directly increase a contractor's expected total annual budget in an amount greater than ten percent of the prior fiscal year's budget

b. The name and address of any county contractor that applies for a waiver pursuant to this section shall be listed on the Nassau County web site at least 45 days prior to any decision on the granting of said waiver. Any interested party shall have 15 days from the posting of said contractor to provide written comments on the application and a decision shall issue within 30 days of the closing of the comment period.

§ 10. Other provisions

a. Except where expressly provided otherwise in this law, the requirements of this law

shall apply to county service contracts and county leases entered into, and county financial assistance awarded after the effective date of this law, and shall not apply to any existing county service contract or county lease entered into or county financial assistance awarded prior to that date. Where a county service contract, a county lease or county financial assistance is renewed or extended after the effective date of this law, such renewal or extension shall be deemed a new county service contract, a new county lease, or new county financial assistance, as the case may be, subject to the requirements of this law, as applicable.

b. Nothing in this law shall be construed as prohibiting or conflicting with any other

obligation or law, including any collective bargaining agreement that mandates the provision of higher or superior wages, benefits, or protections to covered employees, unless the requirements in subsection c of this section are fulfilled. No requirement or provision of this law shall be construed as applying to any person or circumstance where such coverage would be preempted by federal or state law. However, in such circumstances, only those specific applications or provisions of this law for which coverage would be pre-empted shall be construed as not applying.

c. The requirements of this law may be waived by the written terms of a bona fide collective bargaining agreement, provided that this local law is expressly referenced in the agreement, and

that the agreement sets forth in clear and unambiguous terms the desire of all parties to waive some or all of the requirements of this local law. Unilateral implementation of terms and conditions of employment by either party to a collective bargaining relationship shall not constitute a waiver of any of the requirements of this Section.

d. Not-for-profit corporations shall be eligible for financial assistance from the Nassau County Living Wage Contingency Fund, or any successor fund thereto, upon funding availability, in order to meet increased payroll expenses incurred due the operation of this law, upon filing a request for such assistance with the county executive or his or her designee, who shall establish such rules, regulations, procedures and forms as he or she may deem necessary to carry out the provisions of this subdivision.

§ 11. Retaliation and Discrimination Barred

It shall be unlawful for any employer to retaliate, discharge, demote, suspend, take adverse employment action in the terms and conditions of employment or otherwise discriminate against any employee for reporting or asserting a violation of this law, for seeking or communicating information regarding rights conferred by this law, for exercising any other rights protected under this law, or for participating in any investigatory or court proceeding relating to this law. This protection shall also apply to any employee or his or her representative who in good faith alleges a violation of this law, or who seeks or communicates information regarding rights conferred by this law in circumstances where he or she in good faith believes this law applies. Taking adverse employment action against a covered employee(s) or his or her representative within sixty days of the covered employee engaging in any of the aforementioned activities shall raise a rebuttable presumption of having done so in retaliation for those activities. Any covered employee subjected to any action that violates this subsection may pursue administrative remedies or bring a civil action pursuant to section 5 of this law in a court of competent jurisdiction.

§ 12. Protection against displacement of building services workers

a. It is the purpose of this provision to ensure continuity in living wage employment for building services employees and minimize disruption when building services that were previously performed by employees of an entity subject to the provisions of this title are continued by a new entity.

b. In the event that an employer that provides building services sells, transfers, assigns, or otherwise conveys its interest in county real property, the county shall require any subsequent employer assuming such interest to retain and employ such building service employees as were employed by the original county contractor.

§ 13. Severability

If any clause, sentence, paragraph, subdivision, section or part of this local law or the application thereof to any person, individual, corporation, firm, partnership, entity or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair, effect or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law or in its application to the person, individual, corporation, firm, partnership, entity or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

§ 14. Effective date. This local law shall take effect January 1, 2007.

(Added by Local Law No. 1-2006, passed by the Legislature on Dec. 19, 2005 and signed by the County Executive on January 16, 2006; section 2, subdivisions a and c of section 3, section 5, subdivision b of section 6, and subdivision a of section 7 amended by Local Law No. 19-2006; sections 2,3,7,9 and 10 amended by local law 1-2010 passed by the Legislature on December 21, 2009 and signed by the County Executive on January 21, 2010)

Nassau County Living Wage Law Rules



COUNTY OF NASSAU

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

EFFECTIVE DECEMBER 15, 2021, AS AMENDED

Section 1. Authority and Usage

a. These Rules are promulgated pursuant to Local Law 1-2006, section 7(b) which authorizes the County Executive to promulgate rules to implement the provisions of the “Nassau County Living Wage Law”, Title 57 of the Miscellaneous Laws of Nassau County.

b. Wherever the term “Law” or “Living Wage Law” is used in this document, it shall mean Local Law 1-2006, as amended, otherwise known as the Nassau County Living Wage Law. Whenever the terms “Rule” or “Rules” are used in this document, it shall mean these Rules of the County Executive regarding the Nassau County Living Wage Law.

Section 2. Clarification of Terms

a. Awarded. “Awarded” shall mean that time at which a contractor is selected by the County, or any department of the County, to receive county financial assistance, even if that time is before execution of a county financial assistance agreement by all parties or approval of such agreement by the County Legislature.

See Living Wage Law, § 5(a) “Certification of Compliance” and § 10 “Other Provisions”

b. County Service Contract. “County Service Contract” shall mean any contract let to a contractor by the county for the furnishing of services to or for the county and that involves an expenditure equal to or greater than twenty-five thousand dollars. A contract for the sale of goods to the County, or a contract for the sale of goods where incidental services are being provided to the County, are not considered County Service Contracts. This definition shall not include contracts awarded pursuant to the County’s emergency procurement procedure as set forth in section 2206 of the county charter, inter-governmental agreements, agreements with state or local public authorities or agreements with local development corporations incorporated pursuant to section 1411 of the Not-For-Profit Corporations Law.

c. County Financial Assistance. “County Financial Assistance” shall mean any grant, loan, tax incentive or abatement, bond financing, subsidy or other form of assistance of more than fifty thousand dollars given by or through the authority or approval of the county to an entity having at least ten employees. County financial assistance shall not include industrial development bonds, community development block grant loans, and enterprise-zone-related incentives.

d. Disabled Employee. For purposes of Section 3(c)(2) of the Law, “disabled employee” shall mean any employee whose earning or productive capacity is impaired by age, physical or mental deficiency, or injury. An employee may not be considered a disabled employee under the Law unless such employee is covered by a sub-minimum wage certificate issued by the United States Department of Labor in compliance with 29 U.S.C. § 214(c) and 29 C.F.R. Part 525, or would qualify to receive such a sub-minimum wage certificate but for the fact that the employer is paying a wage equal to or higher than the federal minimum wage.

e. Employee and Employer.

i. Under Section 1 of the Living Wage Law, an “Employee” for the purposes of a county service contract is an employee of a county contractor “pursuant to one or more service contracts and who expends any of his or her time thereon.” An Employee may be:

A. Any person hired by a County contractor specifically to work on the County Service Contract at issue

B. Any person employed by the County Contractor who works on the specific services contemplated by the County Service Contract

ii. An Employee is not:

A. An employee who provides services that are only incidental to the services specified in the County Service Contract.

B. An employee who does not provide any services contemplated under the County Service Contract in Question

iii. An entity that since 2005 has operated and continues to operate an “assisted living residence” in Nassau County and which receives Medicaid funds for such services, is not considered an Employer under the Living Wage. For purposes of these rules, “assisted living residence” shall have the meaning set forth in section 4651 of the Public Health Law.

iv. In relation to County Financial Assistance, an employee is any person employed by a County Financial Assistance Recipient (CFAR) and who expends at least half of his or her time on the funded project/program or property which is the subject of county financial assistance. For the purposes of this definition, “any person who expends at least half of his or her time on the funded project/program or property” shall refer to any employee of the CFAR who expends at least half of his or her time on 1) a County-funded project or program which the CFAR administers related to the delivery of services or 2) a County-funded project related to the improvement, maintenance or demolition of property of the CFAR.

See Living Wage Law, § 2 “Employee,” “Employer”

f. Enter Into. “Enter into” shall mean that time at which both parties have signed the contract in question.

See Living Wage Law, § 2 “County Service Contract” and § 10(a) “Other Provisions”

3. Amendments, Extensions and Renewals

a. Renewals and Extensions. Where an existing County Financial Assistance Agreement, County Service Contract, or County Lease is renewed or extended after the effective date of the Law, such agreement is a new County Financial Assistance Agreement, County Service Contract or County Lease, as the case may be, and is subject to the applicable provisions of the Law.

b. Determination of Applicability.

i. County Service Contracts.

A. Any renewal of a County Service Contract is subject to the Living Wage Law if the total expenditure by the County under the renewal is \$25,000 or greater.

B. If a County Service Contract is extended or otherwise amended, such extension or amendment will be subject to the provisions of the Law if such amendment increases the total expenditure under the original agreement to an amount \$25,000 or over, or if such amendment itself involves an expenditure of \$25,000 or over. In no event shall the Law apply in a situation where an amendment involves an expenditure of less than \$25,000 and the original agreement already involves an expenditure of \$25,000 or over.

ii. County Financial Assistance Agreements.

A. Any renewal of a County Financial Assistance Agreement is subject to the Living Wage Law if the total expenditure by the County under the renewal is greater than \$50,000.

B. If a Financial Assistance Agreement is extended or otherwise amended, such extension or amendment will be subject to the provisions of the Law if such amendment increases the total expenditure under the original agreement to an amount over \$50,000, or if such amendment itself involves an expenditure over \$50,000. In no event shall the Law apply in a situation where an amendment involves an expenditure over \$50,000.

iii. County Leases. Any renewal, extension or modification of a County Lease is subject to the provisions of the Living Wage Law.

See Living Wage Law, §10(a) “Other Provisions”

4. Waiver of the Law

a. Pursuant to §9(a) and §7(b) of the Nassau County Living Wage Law, the following terms shall apply to any request for a waiver of the requirements of the Law upon the submittal of an application for such a waiver by any county contractor:

1. Requesting Applicant is a county contractor who has requested a waiver of the Law by submitting an application for such a waiver. The term County Contractor shall include, related entities, including but not be limited to, related entity in control of, or controlled by another, those entities that stand in a parent-subsidary relationship and those entities that stand in a brother-sister relationship, meaning:

i. a Parent is an entity that controls a related entity;

ii. a Subsidiary is an entity that is controlled by a related entity;

iii. Control means there is control if one entity (e.g., the parent) of other entity by: owning more than fifty (50) percent of the other entity- owning more than fifty (50) percent of the stock (measured by voting power or value) of a corporation or more than fifty (50) of the profits or capital interest in a partnership or limited liability company (LLC) treated as a partnership, or more than 50 percent of the beneficial interests in a trust, furthermore, any individual or individuals or entities are deemed to have control over another entity:

A. If they have the power to remove and replace, or a continuing power to appoint or elect, a majority of the directors or trustees of the other entity, or

B. Officers, directors, trustees, employees or agents of the parent constitute a majority of the directors or trustees of the subsidiary, or

C. If the individual or individuals have been delegated management authority.

iv. a Brother-Sister relationship means entities in which one or more entities as effectively controlled by one or more individuals or the same individuals constitute a majority of the members of the governing body of both entities, or if the same entity or person controls both organizations.

2. Salary means the salary received by an individual from any County Contractor, as defined above, combining the salary received from any related entities, as defined above.

3. Fringe Benefits means the fringe benefits received by an individual by any County Contractor, as defined above, combining the fringe benefits from any related entities, as defined above.

4. Budget is the expected annual budget of the County Contractor, as defined above, combining the expected annual budget of any related entities, as defined above.

a. Application of the Provision

i. Any County Contractor may apply for a waiver of the provisions of the Law. In order to qualify as a County Contractor, the applying organization must have a County Service Contract with the County of Nassau. A County Service Contract is a contract which contemplates providing a service to the County (not goods or any service performed only to deliver goods) for which the County is paying \$25,000 or more. Both non-profit and for-profit County Contractors may apply for a waiver. A renewal, extension or other time-related amendment to a County Service Contract is considered a new County Service Contract and is subject to the provisions of the Law, as they are applicable, if a County Service Contract is renewed, extended or amended in such a manner as to increase the term of the County Service Contract, a new request for a waiver of such renewed, extended or amended contract must be made to the Living Wage Waiver Review Officer.

ii. At this time, the Living Wage Law does not allow a County Lessee or an entity receiving County Financial Assistance to apply for a waiver of the Law's provisions.

b. Request for a Waiver. The following procedures have been established by the County Executive for requesting a waiver of the provisions of the Living Wage Law:

i. Request for a waiver must be made to the official designated, pursuant to section 9 of the Living Wage Law, by the County Executive to review waiver requests (the "Living Wage Waiver Review Officer"). Since a waiver request must be made by a County Contractor who already has a contract with the County to provide services, a request for a waiver may only be made after the contract in question is entered into with the County, but must be made within one month of the County's execution of the subject contract. Requests submitted later shall be denied as untimely unless the Living Wage Waiver Review Officer determines, in his or her sole discretion, that the contractor has established a reasonable excuse for the delay in filing. If a County Contractor intends to submit a waiver application and has a reasonable basis for anticipating that it may be granted, then while the waiver request is pending, the Contractor may compensate its employees as if a waiver had been obtained. If the waiver is ultimately denied, the Contractor will be required to compensate its employees retroactively for the additional compensation to which they would have been entitled pursuant to the Living Wage Law from the commencement date of the contract. The Living Wage Waiver Review Officer's denial shall provide that failure to make this retroactive compensation within 60 days of receiving notice of the determination shall be considered a violation of these Rules and subject the contractor to the penalties set forth in section 7 of the Living Wage Law.

ii. A request for a waiver must be made on the approved form designated "Request for Waiver of the Provisions of the Nassau County Living Wage Law." This form is available on the County's website at <http://www.nassaucountyny.gov/website/DB/govtcontracts/nassau.html>. Additional forms also may be requested by contacting the agency with which the requesting organization has a contract.

All inquiries regarding waivers to the Living Wage Law should be sent to:

Livingwage@nassaucountyny.gov

iii. Except for those requesting organizations with County Service Contracts listed in section 4(b)(v)(3) and except for County Contractors providing Personal Care Aide Services or any services, such as temporary personnel services, for which payments are not based on a budget included in the contract, those requesting organizations which plan to request a waiver once a County Service Contract has been entered into must include, in their bid or proposal for the specific County Service Contract, a budget breakdown stating the amount of the budget allocated to wages (*assuming the Living Wage Law applies*), the amount of the budget allocated to fringe benefits valued in accordance with a method to be determined by the Comptroller pursuant to section 9(a) of the Law, and the amount of the budget allocated to services and other contract expenses. The budget breakdown also shall include such additional information as may be prescribed by rules promulgated by the Comptroller. For the purposes of these Rules, "Personal Care Aid Services" shall refer to those services provided by County Contractors pursuant to Title 11 of Article 5 of the New York Social Service Law and Title XIX of the United States Social Security Act.

A. In any budget breakdown submitted, the requesting organization must include only those employees who are included within the definition of "Employee" described above.

B. Those County contractors who have been awarded a contract through Executive Order No. 1 of 1993, a state or federal grant, General Municipal Law section 104, or any other state or federal rule or regulation must submit the above budget breakdown to the contracting agency before such contract is entered into with the County in order to be eligible for a waiver.

iv. A waiver request must contain the following information; failure to submit will result in denial of the request:

A. The name of the requesting applicant;

B. The address of the requesting applicant;

C. The County-issued contract number for the County Service Contract to which the request for waiver pertains. This number may be obtained from the County department with which the requesting applicant's contracts;

D. The name and email address of the Chief Executive Officer of the requesting applicant;

- E. A statement of the hourly rate, with or without benefits, to be paid to individuals with the lowest hourly or salaried rate of pay if a waiver request was to be granted;
 - F. If Criterion (1) below is cited in the request, a statement, certified in an affidavit by the chief financial officer of the requesting applicant as true and accurate, of the wages and fringe benefits paid or projected to be paid, on an hourly basis, to the highest and lowest paid individuals employed by the requesting applicant;
 - G. If Criterion (2) below is cited a copy certified as complete and accurate by the chief financial officer of the requesting applicant of the requesting organization's budget for the last fiscal year which must include evidence of actual budget and expenses from the prior fiscal year, and a copy of the requesting applicant's expected budget for the current fiscal year;
 - H. A statement that, if a waiver is granted, the requesting applicant will decrease its budgeted wage and fringe benefits allocation to that amount the requesting organization would have paid its employees had the requirements of Living Wage Law not been applied. The amount to be paid by the County to the requesting organization will be reduced accordingly by contract amendment. This requirement shall not apply to County Contractors listed in section 4(b)(3) or those providing Personal Care Aide Services or any services, such as temporary personnel services, for which payments are not based on a budget included in the contract.
 - I. The notarized signature of the requesting applicant's Chief Executive Officer.
 - J. If a requesting applicant does not have an individual serving in the title of Chief Financial Officer, the requesting applicant's chief executive officer may provide the certification required pursuant to the above.
- v. The criteria (hereinafter, the "Criteria") for qualifying for a waiver under the provisions of the Law. Currently, a requesting organization must meet either Criteria 1, 2, or 3 below, and, if Criteria 1, or 2 are cited, must meet Criterion 4 below:
1. The highest paid officer or employee of the Requesting Applicant as defined by Section 4(a)(1) above, earns a salary plus fringe benefits, valued in accordance with a method established in rules promulgated by the Comptroller which, when cumulatively calculated on an hourly basis, is less than six times the lowest wage or salary plus fringe benefits paid by the Requesting Applicant as defined by Section 4(a)(1) above to any individual it employs. For all individuals employed by the entity who are paid a salary rather than an hourly wage, the hourly salary plus fringe benefits shall be

calculated by dividing the gross salary plus the value of fringe benefits paid to such worker during the contract period by the number of hours worked based on the employer's standard work week which shall not exceed 40 hours. Salary or fringe benefits shall be calculated by combining the salary or fringe benefits of any related entities as defined by Section 4(a)(1) above.;

OR

2. Compliance with the requirements of the Living Wage Law will directly increase the requesting organization's expected total annual budget in an amount greater than ten percent of the prior fiscal year's budget. Budget shall be calculated by combining the budget of any related entities as defined by Section 4(a)(1) above.

OR

3. The requesting organization is providing any of the following services to the County and compliance with the Living Wage Law would exceed the amount, per hour or per diem (as the case may be), reimbursed to the County by any State or Federal Source:

- i. Services under the Expanded In-Home Services for the Elderly Program (EISEP)
- ii. Foster care services under the New York Social Services Law.
- iii. Residential domestic violence services under the New York Social Services Law.
- iv. Residential care, educational and vocational training, physical and mental health services, and employment counseling services to residents of the Juvenile Detention Center under the New York Executive Law.

AND (if Criteria 1 or 2)

4. When the requesting organization placed a bid or submitted a proposal for the County Service Contract at issue, if payments under the contract are to be based on a budget, the Contractor must have included in its submitted budget a breakdown of the wages and fringe benefits, valued in accordance with a method determined by the Comptroller, paid to employees of the requesting organization who would be covered under the Living Wage Law. This requirement shall not apply to County Contractors providing Personal Care Aide Services or any services, such as temporary personnel services, for which payments are not based on a budget included in the contract.

vi. The request form and all documentation must be sent to the following address:

County of Nassau
Living Wage Waiver Review Officer
One West Street, 5th Floor
Mineola, New York 11501

c. Waiver and Procurement

i. As a waiver may only be requested once a County Service Contract has been entered into, no waiver application may be submitted by any organization submitting a bid or proposal to the County for a County Service Contract.

ii. It shall not be a consideration in evaluating a bid or proposal that an organization submitting a bid or proposal to the County for a County Service Contract may be eligible to receive a waiver.

d. Review Procedures

i. Review of a request for a waiver must be made by the Living Wage Waiver Review Officer.

ii. Approval of a request is dependent on the requestor satisfying either criteria set forth above. Applications not satisfying these criteria, or incomplete applications, will not be approved.

iii. The name and address of a County Contractor that applies for a waiver shall be posted on the County's web site within 10 days after a waiver request is received by the Living Wage Waiver Review Officer and deemed complete in the sole discretion of the Living Wage Review Officer. The date of posting shall be indicated on the web site and the information shall remain posted for at least forty-five (45) days prior to any decision on the granting of said waiver. Interested parties shall have 15 days from such posting to provide written comments on the application, and the Living Wage Waiver Review Officer shall inform the requestor of his or her decision to grant or deny a request in writing within thirty days following the end of the comment period. A copy of the grant or denial, together with the subject waiver application, shall be transmitted by the Living Wage Waiver Review Officer to the County Comptroller for the purposes of monitoring compliance with the Living Wage Law.

iv. In the event that a request for a waiver made pursuant to these Rules and the Law is denied by the Living Wage Waiver Review Officer, the requesting organization must comply with the provisions of the Law and these Rules, as they are applicable, including, without limitation, the payment of any unpaid compensation to the requesting organization's Employees as required under the Law. Failure to do so may result in action by the Office of the Nassau County Comptroller to enforce the provisions of the Law.

e. Post-Award Review

- i. If the County grants a waiver, the Living Wage Waiver Review Officer shall notify the County department overseeing the subject County Service contract. The department shall, except in the case of County Contractors listed in section 4(b)(v)(3) or those with a Personal Care Aide Services contract or any services, such as temporary personnel services, for which payments are not based on a budget included in the contract, prepare an amendment to the contract reducing the amount payable to the Contractor by an amount that reflects the reduction in the Contractor's contract budget for compensation to Contractor employees made possible by the waiver. The department shall separately notify the Living Wage Unit of the Comptroller's Office in writing that the contract is being amended due to the granting of a Living Wage waiver.
- ii. If at any time during the term of the County Service Contract the requesting organization alters its budget or wages such that the organization no longer qualifies for a waiver of the Living Wage Law, the requesting organization must contact the Living Wage Waiver Review Officer who shall rescind the organization's waiver prospectively. The organization must also notify the County department with which it contracts of such alteration. In turn, the department must notify the Living Wage Unit of the Comptroller's Office, in writing, of the alteration.
- iii. If a County department is contacted in reference to such a change, the department must either:
 1. Amend the County Service Contract in question to restore any funding subtracted from the contract as a result of a waiver of the Living Wage Law and receive from the Contractor a completed Certificate of Compliance; or
 2. Terminate such Contract according to its terms.
- iv. On or before the first day of each agreement year during the term of any multi-year County Service Contract, a contractor that has been granted a waiver shall submit a sworn certification to the Living Wage Waiver Review Officer, which shall be forwarded by the Living Wage Waiver Review Officer to the Comptroller, that there has been no material change in any of the facts or circumstances that supported the Contractor's original waiver request. Failure to provide such a certification may result in the rescission of a waiver.

See Living Wage Law, § 9 "Waiver"

5. Inter-Governmental Agreements

a. The Living Wage Law shall not apply to those County Service Contracts which are entered into with any municipal corporation located within the County, any school district located within the County, and any special district located within the County.

b. County Financial Assistance Agreements and County Leases. The Living Wage Law shall not apply to a County Financial Assistance Agreement or a County Lease in the event that application of the law would conflict with the application of a federal, state or local law, rule, regulation or ordinance. For the purposes of this Rule, the Living Wage Law would not apply to a County Financial Assistance Agreement or County Lease where funding for the Agreement or Lease is derived from a Federal or state grant where the distribution of such grant funds to certain subrecipients is mandatory and non-discretionary.

See Living Wage Law, § 2 "County Service Contract," "Inter-governmental Agreement;" § 3 "Minimum Compensation;" §10 "Other Provisions"

6. Certification of Compliance

a. An updated certification of compliance with the provisions of the Living Wage Law shall be submitted to the County on or before the first day of each agreement year during the term of any County Service Contract.

b. For the purposes of updating a certification of compliance, a "material change" as used in the Law shall be limited to the following:

i. Any determination by the County Comptroller that the contractor has violated any provision of the Law.

ii. Any instance during the preceding year in which the contractor has been found by a court or governmental agency to have violated federal state or local laws regulating payment of wages or benefits, labor relations or occupational safety and health, or where any governmental body has initiated a judicial action, administrative proceeding or investigation of the contractor in regard to any of the above laws.

c. For purposes of sections 6(b) and 7(d) of the Law, suspension or termination of a county lease shall be available as a remedy for a failure to comply with the Law only where such lease so provides.

See Living Wage Law, § 5 "Certification of," § 6 "Implementation by County," § 7 "Monitoring and Enforcement"

7. Nassau County Employees

a. All Nassau County Employees are covered by the provisions of the Living Wage Law, provided, however, that Nassau County Employees covered by the collective bargaining agreement between the County and the Civil Service Employees Association are not entitled to receive the benefits supplement rate as the term is defined in the Law. The provisions of the Law also extend to paid interns hired by the County.

b. The Living Wage Law does not apply to volunteer workers utilized by the County pursuant to the County's authority to use volunteer workers under § 2105 of the Nassau County Charter. As such, the Law does not cover unpaid interns utilized by the County.

See Living Wage Law, § 2 "Employee," "Employer;" § 10 "Other Provisions"

8. Benefit Supplement Rate

The benefit supplement rate shall be upwardly adjusted at such times as the Living Wage is adjusted in conformance with the definition of "Living wage" contained in Section 2 of the Law. Any adjustment of the benefit supplement rate shall be made in proportion to any increase of the consumer price index for medical care in the All Urban Consumers Index (CPI-U) during the twelve (12) months preceding the month prior to the time at which the living wage is adjusted. The benefit supplement rate shall only be adjusted if the above-referenced index shows an increase in such twelve-month period. In no event shall the benefit supplement rate be downwardly decreased at such times. For purposes of this Section 8, "in proportion" shall mean that the increase in the benefit supplement rate shall be of the same percentage as the increase in the consumer price index for medical care in the CPI-U as described above, rounded to the nearest hundredth of a percent; provided, however, that such increase in the benefit supplement rate shall be rounded to the nearest whole cent.

See Living Wage Law, § 2 "Benefit Supplement Rate"

9. Enforcement

a. Procedure for settlement of violations and issuance of fines pursuant to Living Wage Law § 7.

1. Where the Comptroller's Office has made findings that an "employer", as defined under section 2 of the Living Wage Law, that contracts with the County has violated the Living Wage Law, the Comptroller's Office shall refer a report of their findings to the relevant contracting department and the County Attorney's Office.

2. If the contracting department and County Attorney's office find that the report demonstrates a violation of the Living Wage Law, such contracting department shall direct the County Attorney's Office to issue a notice of violation to the employer, notifying the employer that if the employer fails to cure the

violation within 30 days, the County may pursue any rights or remedies available pursuant to Living Wage Law § 7(d)(i)-(iii) and (v). If the breach is not cured or a resolution is not negotiated within 30 days, the contracting department may request the County Attorney's Office to initiate action pursuant to Living Wage Law § 7(d)(i)-(iii) and (v).

3. Such contracting department shall also direct the County Attorney's Office, on behalf of the County, to issue the employer a separate Notice of Violation pursuant to Living Wage Law § 7(d)(iv). The Notice of Violation shall indicate that as of the date the Notice of Violation is received, the employer will be fined in the amount of \$500 each week for each employee found not to have been paid in accordance with the Living Wage Law. The Notice of Violation will also indicate that such fines will be rescinded if the employer cures the violation within 30 days of the issuance of the Notice of Violation. The Notice of Violation will also specify a hearing date for such violations, to be held no sooner than 30 days from the issuance of the Notice of Violation. Such Notice of Violation shall be sent by email and certified mail.

i. The hearing for the Notice of Violation will be held before a Department of Consumer Affairs hearing officer. The subject employer may submit a written opposition refuting the fine by email to the hearing officer and County Attorney's Office no later than 10 days prior to the hearing date, and the County Attorney's Office may submit a written reply to the hearing officer no later than 1 day prior to the hearing date. The hearing officer has discretion to grant adjournments of the hearing date and/or the briefing schedule, upon request by a party. The parties may consent to adjournments or extensions.

ii. The parties may negotiate a settlement regarding fines issued without requiring the consent of the hearing officer and must notify the hearing officer of any such settlement.

iii. The employer and/or the employer's legal counsel appear at the hearing, and, where permitted at the discretion of the hearing officer, other relevant parties that can offer evidence or explanation on behalf of the employer may appear. The hearing officer keeps the record of the hearing. The violation is presented by the County Attorney's office. The County Attorney's office may call upon a member of the Comptroller's Office to offer evidence or explanation. After the presentation of the County Attorney's Office, the employer may then offer evidence to refute or mitigate the facts presented. The County Attorney's Office also explains why a violation was issued and the legal basis of the violation.

iv. At the conclusion of the hearing, the hearing officer weighs the evidence and credibility of the arguments and will issue a report and recommendation to the Commissioner of Consumer Affairs, as the designee of the County Executive, and will send a copy to the employer and the County Attorney's Office, regarding whether a violation has occurred, and whether to assess a

fine, and if so, the amount of the fine, in accordance with Living Wage Law § 7(d)(iv).

v. The report and recommendation of the hearing officer may be appealed by the employer to the Commissioner of Consumer Affairs, a copy of which shall be provided by the employer to the County Attorney's Office, within 14 days of receipt of the report and recommendation. The County Attorney's Office may submit a response to the appeal within 7 days of receipt of such appeal. The Commissioner will then issue a final determination to accept or reject the report and recommendation, in whole or in part.

vi. Fines shall be paid to the County Treasurer's Office within 30 days of the Commissioner's determination, regardless of whether a CPLR Article 78 petition challenging the determination has been filed.

vii. Once the 30-day cure period after issuance of a violation has elapsed, the County Attorney's Office is stayed from issuing additional fines related to the alleged violation until a final determination has been issued by the Commissioner of the Department of Consumer Affairs regarding such alleged violation.

b. Referral to Contracting Department. In addition to any other authority the Comptroller has to monitor, investigate, and audit employers that contract with the County under the Living Wage Law, where the Comptroller receives a complaint alleging a violation of the Living Wage Law, the Comptroller may forward the complaint to the relevant contracting department, and advise the department to contact such employer to request that the employer provide an explanation in writing regarding the complaint.



**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			