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**Introduction**

All entities that receive financial assistance from the New York City Economic Development Corporation (NYCEDC), the New York City Industrial Development Agency (NYCIDA), Build NYC Resource Corporation (Build NYC), or the New York City Neighborhood Capital Corporation (NYCNCC), collectively referred to as the "Agencies," is required to submit an Employment & Benefits Report providing information relating to employment for the preceding fiscal year by August 1<sup>st</sup> annually. The Agencies are required to collect, compile, and publicly report this employment information pursuant to state and local laws. All entities must complete this form on an annual basis *even if* they do not have employees to report.

Please note that employment should only be reported for Project Locations for which one or more of the Agencies has provided financial assistance. Please refer to the FAQ below as well as the instructions provided along with the survey to help answer any questions you may have. If you have any questions not answered by these resources, please do not hesitate to contact your Compliance Project Manager for additional information. If you do not know who your contact is, please email [Compliance@nycedc.com](mailto:Compliance@nycedc.com) or call the compliance hotline at 212-312-3963.

**General**

**1. Why does my organization need to submit an Employment and Benefits Report?**

The Employment and Benefits Report is a requirement under all Agreements with the Agencies. If your organization does not submit this report, it will be reflected in our annual reports to the City and State and online on our website. Failure to submit may also result in the accrual of per diem late fees and/or in a default under your organization’s Agreement.

**2. Who sees the information from this report? Is the information publicly available?**

The information included in the Employment and Benefits Report is required to be reported to the Agencies by City and State Law. These reports are available to the public so it is very important that the information reported is correct.

**3. Which representative from my organization is required to submit the report?**

Only a representative who is authorized to sign on behalf of the organization can electronically submit the report. These representatives are often defined in our Agreements as “Authorized Representatives.” An authorized representative can add additional users to assist with the preparation of the report through our online system.

**4. Why does this form change each year?**

The Employment and Benefits Report may change from year to year based on requirements of City and State Law. More information has been requested from the State and the City over the years which are reflected in the questions we ask on our forms. Additionally, we also reformat the form from time to time to make it easier to complete and include clearer instruction.

**5. My information has not changed since last year, do I still need to fill out this form?**

Yes. Every organization must submit this report **every** year even if there are no changes in employment. If your company does not submit this report, it will be reflected in our annual reports to the City and State and online on our website. Failure to submit may also result in the accrual of per diem late fees and/or a default under your organization’s Agreement.

**6. The holding company that owns the Project Location(s) has no employees. Do I still need to complete this report?**

Yes. Every company must submit an Employment and Benefits Report, even if there are no employees. That said, even employees not directly employed by the holding company who work at the Project Location(s) must be included on the report (e.g., employees of the operating company, Subtenants, Affiliates, contractors, construction workers, etc.). Please refer to the report for instructions as to how to report these employees.

## Reporting

### 7. Which employees should I report on the form?

Please report all employees, including Affiliate and Subtenant employees that were working at Project Locations that have received assistance through NYCIDA, Build NYC, NYCNCC or NYCEDC as of June 30<sup>th</sup>. Specifically:

- Questions 1-4 should include all employees of the Company, Affiliates and Subtenants.
- Question 5a should include contract employees only. A contract employee is an employee that is not directly employed by the Company and is hired to provide services at the Project location. Examples of this include:
  - Janitorial Services
  - Food Services
  - Accounting or Financial Services
  - Security Services
- Question 5b asks for the annual average number of contract construction employees during the fiscal year. A contract construction employee is someone who provides construction services at the project location. You should only report the annual average and not a snapshot number as of June 30<sup>th</sup>. Please note, if your Company is a construction business you should not include any of your employees in this number. They should be included in questions 1-4. The number of employees reported in this figure should only be the employees hired to perform construction services on or at your facility.
- Question 6a should only report employees of the Company & Affiliates you included in questions 1-4.

### 8. What if there was a significant increase/decrease in my employment from last year?

Please provide an explanation as to why employment increased/decreased when submitting your information for our records.

**9. I have multiple Projects with NYCEDC/NYCIDA/Build NYC. How do I report employment?**

Some projects will report linked employment, whereas others will not. It is best to contact your Compliance Project Manager to find out if your company needs to report all employment together. If you do not know who your Compliance Project Manager is, please contact the Compliance Hotline at 212-312-3963.

**10. I have seasonal employees. What if the "snapshot" does not accurately depict all of the employment at the project site?**

The Employment and Benefits Report will only reflect employment as of June 30<sup>th</sup> (except for construction employees, for which an annual average is collected). If this does not accurately reflect your company's employment for the year, please let your Compliance Project Manager know so that a note can be saved along with your report.

## NYS-45

**11. What is an NYS-45?**

An NYS-45 is a payroll form that each company in the State of New York must file with the State on a quarterly basis. Our Agency requires this form as a way to confirm employment numbers. Our Agency will also accept payroll counts from outside payroll companies, including ADP. Please note that we only collect the NYS-45 summary page ([example here](#)) and not the entire packet.

**12. The NYS-45 has private information included. Do I need to send this?**

No. Please only include the [summary page](#) of the NYS-45. **Do not** submit any private information, including but not limited to individual employee names, social security numbers, or wages.

## Living Wage

**13. What is a Living Wage?**

Living wage is the minimum wage and benefit rate set by the Fair Wages for New Yorkers Act for all covered employees of contractors that enter into certain service contracts with the City of New York, or receive certain types of financial assistance from the City of New York. As of April 1, 2022, the [Living Wage rate](#) is no less than

the sum of \$12.40 per hour (paid in cash wages) and \$2.05 per hour (paid in health benefits, cash, or any combination of the two).

#### **14. Who is required to pay a Living Wage?**

The Living Wage Law requires certain employers that receive at least \$1 million of financial assistance from the City or a City economic development entity to pay no less than the living wage to their employees at the project site, unless the employer qualifies for certain exemptions.

If your Project with NYCEDC, NYCIDA, NYCNCC or Build NYC closed on or after June 28, 2012, you may be required to pay a Living Wage unless you are exempt under the Act. Please refer to your Agreement and closing documents to determine if you are required to pay a living wage.

Projects that closed prior to June 28, 2012 are generally exempt from paying a Living Wage. Additional questions about living wage can be directed to your Compliance Project Manager.

#### **15. Who is required to answer the Living Wage questions?**

Pursuant to City Charter §1301(1)(b) *all* Projects are required to answer the Living Wage questions included on the Employment & Benefits form even if they are not subject to the Act.

Please provide information on the Company, its Affiliates, Tenants and Contract employees at each site covered by the Project as of the last pay period on or prior to June 30.

### **Tenant Employment & Benefits Form**

#### **16. Why does my subtenant need to return a “Tenant Employment & Benefits” form?**

Per City and State law, our Agencies are required to collect information regarding *all* employment at Project sites that receive(d) assistance from the Agency. This includes any employees of tenants or subtenants at the Project Location. Please be sure to include tenant employees along with your employee information in questions 1-4 of the form.

**17. My subtenant cannot / has not returned the "Tenant Employment & Benefits Form." What should I do?**

If you are unable to get a form completed by your tenants or subtenants, please try to estimate the number of employees they have to the best of your ability. When submitting your information please be sure to include a note stating you have estimated tenant employment.

## Savings & Benefits

**18. How do I determine my sales tax savings?**

If you had a sales tax benefit that was active at any time during the preceding fiscal year period (July 1 – June 30), please calculate the amount of sales tax saved on purchases made with your sales tax letter. Please contact your Compliance Project Manager if you have any questions regarding your sales tax benefit.

**19. How do I determine my BIR savings amount?**

To find out how much you have saved over the preceding fiscal year period (July 1 – June 30) through the BIR program, please check the "Message Center" of your ConEd bill. For questions about the BIR program or about the savings, please contact ConEdison directly.

**20. How do I find out the realized value of "CEP," "REAP," or "ICAP" benefits?**

These programs are administered through the New York City Department of Finance (DOF). To find out what the realized value of benefits are please contact DOF directly.

## Submission

**21. Who can submit my information?**

Only an authorized representative of the Company, also known as the "Certifier", can submit information using our online system. Certifiers can add additional users and assign them roles to assist with the preparation of the report. The role assigned determines what privileges a contact has when it comes to submitting and updating project information.

The Roles are defined as follows:

**Certifier** – A Certifier has the ability to enter information into forms, save draft forms to be completed later, and the authority to sign and submit documents on behalf of the Company. A Certifier also has access to project information, history and outstanding tasks in the system for a project. The Certifier must be an Authorized Representative, typically an owner, CEO, CFO, or other Senior Manager, as defined in your Agreement. Only the Certifier can create other users, including other Certifiers, for the online system.

**Preparer** – A Preparer can enter information into forms, save drafts to be completed later, and notify a Certifier that forms are ready for his/her e-signature. A Preparer also has access to project information, history and outstanding tasks in the system for a project. A Preparer cannot submit documents on behalf of the Company, nor can they create users.

**Consultant**– A Consultant can enter information into forms, save drafts to be completed later, and notify a Certifier that forms are ready for his/her e-signature. A Consultant also has access to project information, history and outstanding tasks in the system for a project. A Consultant cannot submit documents on behalf of the Company, nor can they create users.

**Reader** - A Reader has read-only access to previously submitted documents, project information, history and outstanding tasks in the system and for a project. Readers cannot prepare documents for the Certifier.

**Non-System User** – Is a contact for a Project Company who does not have access to the system. Examples of Non-System Users that you may want NYCEDC to know about but who may not need access to the system are Insurance Brokers, Consultants, and Attorneys.

## 22. Where can I submit my information?

Company reporting must be submitted through the Compliance Reporting website at: <https://client.nycedc.com>. If you do not recall your login information, contact your Compliance Project Manager. The Compliance Reporting website that allows you to have:

- 24-hour document submission and access to project information
- All of your outstanding documents and notifications located in one central place





- Email reminders that will help you to plan ahead
- ★ For any additional questions about reports, don't hesitate to call your Compliance Project Manager! If you do not know who your contact is, please email [Compliance@nycedc.com](mailto:Compliance@nycedc.com) or call the compliance hotline at 212-312-3963 ★