

FY 2014 Annual Investment Projects Report Pursuant to City Charter §1301(1)(b) Project Description, Employment and Assistance Data

This document describes the variables included in the file **FY2014 Project Information**, which contains certain data published in Volume II of the Fiscal Year (FY) 2014 Annual Investment Projects Report Pursuant to City Charter §1301(1)(b) (hereinafter, "City Charter Report"). Because data collection, reporting requirements, and other information vary over time, this document also outlines caveats meant to facilitate the interpretation and analysis of the data. The information included herein is complementary to the information provided in Volume I and Volume II of the FY 2014 City Charter Report. NYCEDC staff would welcome the opportunity to provide further assistance as requested.

Projects included in the Project Information spreadsheet are all active Investment Projects receiving loans, grants and tax benefits ("Financial Assistance") during FY 2014, irrespective of the dates they were initiated.

NYCEDC's annual report on Investment Projects is regulated by City Charter §1301(1)(b). Local Laws passed by the New York City Council over the years have amended City Charter §1301(1)(b) and the requirements for NYCEDC's annual report on Investment Projects. Reports for FY05 through FY10 adhered to the requirements stated in Local Law 48 of 2005 ("LL48"). Reports for FY11 through FY13 adhered to the requirements stated in Local Law 62 of 2010 ("LL62"). This report for FY14 adheres to the requirements stated in Local Law 102 of 2013 ("LL102"). Table 1-1 below summarizes the reporting requirements of City Charter §1301(1)(b), as last amended by LL102. The text of City Charter §1301(1)(b) is included in Appendix III of this Volume.

TABLE 1-1: Summary of City Charter §1301(1)(b) Reporting Requirements

Project Type	Criteria for Inclusion	Information to be Reported ¹
Financial Assistance (Loans, grants and tax or energy benefits)	<ul style="list-style-type: none"> • All Investment Projects for which Financial Assistance was made available on any day during the prior fiscal year (or "reporting year"), regardless of the execution date of the projects' agreement (i.e., projects are included for the entire span of Financial Assistance) • Entities providing Financial Assistance: NYCEDC, NYC Industrial Development Agency (NYCIDA), and Build NYC Resource Corporation (Build NYC) • Types of Financial Assistance: NYCEDC loans, Business Incentive Rate (BIR) programs, tax-exempt 	<ul style="list-style-type: none"> • All information listed in clauses (i) through (xviii) of City Charter §1301(1)(b) and included in the project report tables (for an explanation, see Appendix I of this Volume) • Information on Investment Projects for which Financial Assistance in the reporting year was less than \$150,000 is aggregated • Data are to be made available in a non-proprietary database format

¹ For projects for which assistance was rendered before 7/1/2005, this report is required to include information that is available to NYCEDC, can be reasonably derived from available sources, or reasonably obtained from the business entity. For projects for which assistance was rendered before 7/1/2012, this report is required to include living wage data that is available to NYCEDC, can be reasonably derived from available sources, or reasonably obtained from the business entity.

	bonds, sales tax waivers, mortgage reporting tax (MRT) waivers/deferrals, Payments-In-Lieu-Of-Taxes (PILOT) real property tax exemptions, awards granted through the Hire + Expand in Lower Manhattan competition, and incentives awarded as a part of to the Applied Sciences NYC program	
Sales of City-Owned Land	<ul style="list-style-type: none"> All sales of City-owned land that are (i) estimated to retain or create no less than 25 jobs and (ii) closed at any time within the 15-year period ending on the first day of the prior fiscal year, provided that such sale closed on or after 1/1/2005 	<ul style="list-style-type: none"> A list of sales and sale prices, to be made available in a non-proprietary database format Terms or restrictions on the use or resale of the property
Leases of City-Owned Land	<ul style="list-style-type: none"> All leases of City-owned land (i) estimated to retain or create no less than 25 jobs and (ii) was effective at any time during the prior fiscal year, regardless of the commencement date of such lease 	<ul style="list-style-type: none"> A list of leases and rent payments in the reporting year, to be made available in a non-proprietary database format Terms or restrictions on the use of the property

The file **FY2014 Project Information** spreadsheet contains two tabs:

1. Project Data includes all the information reported on the Project Reporting Tables (PRT) included in Volume II of the FY 2014 City Charter Report except the comments; and
2. Project Comments includes the comments on the Project Reporting Tables (PRT) included in Volume II of the FY 2014 City Charter Report.

Project Data Tab

This tab contains 583 rows in addition to the title rows. Each of the 583 rows represents the information from a Project Reporting Table (PRT) as presented in Volume II of the FY 2014 City Charter Report. The 583 entries can be broken down as follows:

- 583 rows with information for each of the 583 reported projects. Multiple projects pertaining to certain companies (“Linked Projects”) are aggregated in the report. Information on such projects is accordingly combined and presented under the ID of the earliest project or the ID of the earliest project receiving PILOT assistance within the scope of the report. Linked Projects are identified and footnoted in Volume II of the Report. See also the description of the variable LL62ID below;

The following variables are included in columns:

1. **LL62 ID:** Each NYCEDC project was assigned a unique identification number that enables the model to utilize the proper information stored in the database. In the case of a company that reports total employment covering multiple projects included in the time frame of this report, a single PRT contains the combined cost and benefit information for all such projects. In these cases, the descriptive information in columns 1 to 15 refer to the project with the earliest start date or the earliest project receiving PILOT assistance, except that when all of the projects are NYCIDA projects, the entries in columns 8 and 9 are the sum of the individual project amounts.

2–7. These items provide the project participant's business name and location.²

2. **Project Name**

3. **Location**

4. **Borough**

5. **Council District**

6. **Block**

7. **Lot**

8–9. **Square Feet of Land and Building:** The size of the lot (in square feet) and the actual or planned area of the building, contained in the project location. These data, which sometimes come from the Department of Finance, were used to estimate annual property taxes paid for the project when property assessment figures were not available. Efforts were made for the FY12 report to list square feet of land and building for all projects. Where it was not provided directly by the company, data was gathered internally from other surveys and/or the Department of Finance's Real Property Assessment Data master file. As a result, total land and building square footage for all projects is significantly higher since the FY12 report.

10. **NAICS Code:** The project's North American Industrial Classification System Code. Certain projects were intended for multiple tenants, potentially falling within different NAICS codes. For these projects, the NAICS code for the largest tenant is listed. The Cost-Benefit analysis matches the 3-digit level NAICS code to the corresponding RIMS multiplier.

11. **Program Name:** The specific NYCEDC, NYCIDA, or Build NYC program under which assistance is provided (e.g., Industrial Incentive, Manufacturing Facility Bond, Commercial Growth, etc.).

12. **Start Date:** The Start Date is the date on which the transaction with NYCEDC, NYCIDA, and/or Build NYC was executed and, if applicable, financial assistance was made available.

13. **End Date:** The date on which the company's agreement with NYCEDC, NYCIDA, and/or Build NYC is scheduled to terminate and/or mature, after which it is excluded from the report. In case the project is terminated prior to the maturity date (e.g., because of employee relocation, failure to operate at the project facility, prepayment by company, etc.), the project falls out of scope for the Report following termination.

14. **Project Amount:** The amount spent by the company on investment in the project, or, in the case of tax exempt bond programs, the total amount of tax exempt bonds authorized is provided instead. This amount may be lower than the investment amount. In the case of loans, it is the amount of the loan. For energy assistance projects, this field is left blank.

15. **Type of Assistance:** This item lists the types of assistance (involving a City Cost) the company received (e.g., sales tax exemption, MRT exemption, etc.) or is authorized to receive during the life of the project.

² In cases where a project has multiple locations, this item includes the project's primary location.

16–23. **Current Project Jobs Data:** These figures include information about jobs related to the project, as of the end of the FY 2014 (June 30, 2014), were obtained from the companies and may include information on their tenants if applicable.

16. **Part-Time Perm Jobs:** Employees, other than a Contract Employee, hired for permanent employment and not for seasonal or temporary purposes, who works on average at least 17.5 hours, but less than 35 hours, per week at a Project Location.
17. **Part-Time Temp Jobs:** Employees, other than a Contract Employee, hired for temporary employment for seasonal or other temporary purposes, who works on average at least 17.5 hours, but less than 35 hours, per week at a Project Location.
18. **Full-Time Perm Jobs:** Employees, other than a Contract Employee, hired for permanent employment and not for seasonal or temporary purposes, who works at least 35 hours per week at a Project Location.
19. **Full-Time Temp Jobs:** Employees, other than a Contract Employee, hired for temporary employment for seasonal or other temporary purposes, who works at least 35 hours per week at a Project Location.
20. **Contract Employees:** People, other than Contract Construction Employees, who are independent contractors (i.e., not an “employee”), or are employed by an independent contractor, who provides services at a Project Location. Prior to FY2005, contract jobs were not surveyed as a separate category, and it is not possible to determine how companies reported such jobs (e.g., whether they included them in the current jobs or not).
21. **Total Jobs Current:** The sum of the full-time, part-time, temporary, and contract jobs figures.
22. **Current Jobs FTE:** The full time equivalent employment given by: $18 + 19 + 20 + \frac{1}{2}(16 + 17)$. This figure is used for the estimate of the economic impact of the projects. For Commercial Growth recipients, the Jobs FTE number is the average annual employment for the 12-month period, as specified in the assistance agreement, that ends in the reporting (fiscal) year and includes jobs at all projects sites throughout New York City that are taken into account under job trigger provisions of the assistance agreement. If a company did not submit data for the reporting year, fields other than the “Jobs FTE” field are left blank. Jobs FTE is made equal to the previous year’s figure, or jobs at the time of application, in that order. When none of these data were available, the report assumes that the project supported one FTE job. As a result sometimes when data is presented after aggregation, this field might be higher than the Total Current Jobs. Projects that have affiliates and/or tenants at a project location may have employees included in the Full Time and Part Time employment calculation.

Prior to FY 2009, the LL48 program and the database did not format, recognize and, hence, report the difference between 0 and missing values in the surveys. As a result, the 0 values for current jobs FTE might have been treated as missing values and therefore accordingly adjusted in the program using historical values. This was corrected in FY 2009.

Prior to FY 2008, construction jobs were not reported or surveyed as a separate category. Hence, it is difficult to assess whether companies reported on these jobs or included them as contract or current jobs.

Prior to FY 2005, contract jobs were not surveyed as a separate category and it is not possible to determine how companies reported such jobs (whether they included them in the current jobs or not).

23. **Construction Jobs:** Contract Construction Employees are people person who are independent contractors or subcontractors, or employees thereof, who provide construction services to the Company, an Affiliate or a Tenant at a Project Location. Construction jobs are reported on an annual average basis. Prior to FY 2008, construction jobs were not reported or surveyed as a separate category. Hence, it is difficult to assess whether companies reported on these jobs or included them as contract or current jobs.
24. **Job Target for Current Yr.:** The figure in this column is the “base employment” level that applies to the project. If average annual employment falls below a certain percentage of base employment, reduction or cancellation of assistance is triggered. The percentage varies by project and by whether the fall in the employment level was due to relocation or reduction in the number of jobs. This applies only to Commercial Growth and BIR programs; it is 0 for all other types of projects.
25. **Total Jobs at Application FTE:** Full time equivalent employment (Full Time + ½ (Part Time)) at the project’s location prior to Start Date. In cases where the company is a real estate company that owns real estate at the project location, this figure includes jobs of the company’s tenants. For most Commercial Growth projects, this figure includes jobs throughout New York City as set forth in the assistance agreement that make certain benefits contingent on annual employment. Note that this field is 0 in cases of acquisition, new construction, start-up companies and projects intended for multiple tenants with potential multiple uses. Jobs connected to the project, but not at the project location prior to project Start Date, are provided in comments where applicable.
26. **Job Creation Estimate:** The company’s estimated projection, provided at the start of the project, of the number of jobs that would exist 3 years after the start of the project, net of Total Project Jobs at Application. For certain Commercial Growth projects, the projection is of incremental jobs at the end (or for the life) of the project.
- 27–34. **Employee Information:** These columns do not take into account employees of tenants. If a company did not supply this information for the reporting year, the fields are left blank. Items 27 to 31 were not required for companies with employment of less than 250 at project locations.
27. **Exempt:** The percentage of the company’s employees that are classified as “exempt” under the federal Fair Labor Standards Act. Generally, an exempt employee is not eligible for overtime compensation.
- 28–31. **Non-Exempt:** These columns list the percentages of employees that are “non-exempt” and whose annual earnings fall within various ranges. The “greater than \$50,000” category was computed by subtracting from the total number of non-exempt employees (as reported on the survey form) the sum of the employees in the lowest three earnings ranges. The sum of items 26 through 30 may differ from 100% because of rounding.
32. **% Living In NYC:** The percentage of employees of the company who are residents of NYC.
- 33–34. **Health Benefits Offered:** These columns report whether or not the company offers health benefits to all its full-time and part-time employees, respectively.

Cost and Benefit Calculations

Several of the items of City Benefit reported in the next section of the table use economic output estimates generated by the RIMS model:

- **Estimated Company Direct Output:** The model estimates the subject company's annual business output for each year by dividing the number of its FTE employees by the relevant RIMS factor representing the typical number of jobs per million dollars of output for that sector. To project employment in future years, as described above, the report assumes that employment will stay at the FY14 figure.
- **Estimated Indirect and Induced Output:** The model uses the proportional relationships between direct and total outputs expressed in the RIMS II model to calculate the remaining indirect and induced output attributable to the company's business activity.
- **Estimated Total Output:** The model estimates the total output (direct, indirect and induced output) associated with the subject company's business activity by taking the product of the Output multiplier and the Estimated Company Direct Output.

The RIMS II factors produce dollar figures in historical dollars. The model converts these figures into current dollars for each fiscal year using historical and projected inflation factors. For years after 2014, output is assumed to grow at 3.5% annually.

Actual data for tax savings (project assistance) and estimates for direct tax liability generated directly and indirectly by the project in absence of assistance from NYCEDC/NYCIDA/Build NYC (full tax) are reported for FY14 in the column "FY14."

The column "Through FY14" provides the present value, as of the project start date, of the estimated full taxes and the tax savings for each project from the project start date through FY14. All present values are computed using the discount rate in effect at the Start Date. For projects beginning in FY06 or later, the discount rate is 6.25 percent; for all other projects, the discount rate is 7.75 percent.

For all types of assistance, the column "FY15 and After" presents present values, as of the project start date, of estimated figures from FY15 through the date that assistance is scheduled to end. The bases of all taxes are assumed to increase from their FY14 level by 3.5 percent annually.

The column "Total" sums the "Through FY14" and "FY15 and After" columns. For Commercial Growth projects, a maximum assistance amount generally is provided in the project agreement and is included in the "Total" column; the column "FY15 and After" is the "Total" less the "Through FY14" column, rather than a figure derived from projected annual amounts. Note that the "Total" amounts may include some assistance that will be available to the company only if future employment exceeds specified levels.³

35–66. Real Property-Related Taxes: This subsection of the spreadsheet shows the real property-related taxes generated by the company and by those companies that produce the indirect economic activity.

35–42. Company Direct Property Taxes: NYCEDC obtains information from DOF on what real property tax liability would have been for the land and the structure in the absence of PILOT assistance and in the absence of possible benefit from the ICIP or ICAP programs. When such data are not available, NYCEDC estimates property taxes by multiplying the effective Class IV (commercial/industrial) property tax rate by the Assessed Value (or, if lower, Transitional Value) obtained from DOF. If assessed value information is unavailable from DOF sources, NYCEDC estimates the assessed value of the property by multiplying the square footage of land or building by the average assessed value per square foot for the ZIP code in which the property is located.

³ All Assistance and Total Revenues are presented in thousands. Numbers may not sum exactly due to rounding, and values less than \$1000 may display as \$0.

Square footage information is obtained from the company; when not reported, square footage is obtained from DOF's Real Property Assessment Data. Property taxes estimated based on square footage are split between land and building using an estimate of the average ratio of existing Land and Building assessed values.

43–46. **Mortgage Recording Tax:** This item is an estimate of the City portion of MRT (without regard to any exemption) generated directly by the project.⁴ For NYCIDA and Build NYC projects receiving a MRT exemption, this amount is set equal to the exemption amount (Item 39) based on the assumption that the exemption offsets all MRT that otherwise would be due. For other NYCIDA and Build NYC projects, the mortgage is assumed to be equal to the bank loan and bond amounts reported to NYCIDA/Build NYC as sources of funds for the transaction. For other programs, this amount is estimated to be zero.

47–50. **PILOT Savings:** Tax savings realized by the company due to the PILOT agreement are reported here, as obtained from DOF. PILOT savings figures may be overstated since they may include property tax savings that would have been available as-of-right under the ICIP administered by DOF. For purposes of projections for FY14 and thereafter, PILOT savings are assumed to grow by 3.5 percent annually from their FY14 level.

51–54. **Mortgage Recording Tax Exemption:** The City portion of tax savings enjoyed by the company due to its exemption from the MRT are reported here based on data in NYCEDC/NYCIDA/Build NYC project files. The total benefit is reported in the year that the project closes.

55–62. **Indirect and Induced Property Related Taxes:** Estimates of the property-related taxes paid by other businesses benefiting directly or indirectly from the company's economic activity are reported here. These estimates represent the project's estimated indirect and induced output resulting from its economic activity multiplied by the ratio of New York City's property taxes to its Gross City Product for the current year and the previous four years. These taxes are split between land and building using an estimate based on the average ratio of existing Land and Building assessed values.

63–66. **Total Real Property-Related Taxes:** These columns sum up Company Direct Property Taxes— Land and Building, Mortgage Recording Tax, and Indirect and Induced Property Related Taxes, less any PILOT Savings or Mortgage Recording Tax Exemption enjoyed by the participating company.

67–90. **Income, Consumption and Use Taxes:** This subsection presents estimates of the other taxes generated for New York City by the project's business activity.

67–70. **Company Direct:** These columns report the income, consumption and use taxes generated by the company itself, including sales tax, business income, and employees' personal income taxes. These figures were estimated by multiplying the RIMS estimate of company direct output by the ratio of City receipts for these taxes to Gross City Product for the current year and the previous four years. The estimate corrects for the fact that, on average, a portion of a company's employees do not reside within the City (which affects employee income taxes) and that non-profits have reduced tax liability.

71–74. **Sales Tax Exemption:** Tax savings enjoyed by the company due to the City portion of its sales tax exemption. For purposes of computing the present value of the savings in FY15 and

⁴ The City portion is calculated as the percentage of mortgage recording tax that goes to the NYC General Fund. Rates differ for commercial mortgages above and below \$500,000, so a weighted average of the rate is used based on the sizes of the mortgages in NYCEDC's project portfolio.

after for projects other than Commercial Growth projects, the difference between the estimated total exemption and the amount through FY14 is assumed to be realized in FY15. (As noted above, for Commercial Growth projects, the “FY15 and After” column generally is computed by subtracting the amount in the “Through FY14” column from the “Total” figure, which is taken from the project agreement.)

75–78. **Energy Tax Savings:** The City charges utility taxes and sales tax on the purchase of energy. Through BIR assistance, low-cost energy is provided to project businesses. The estimated value of the City taxes forgone due to the lower cost of electricity is included in these columns.

79–82. **Tax Exempt Bond Savings:** Through NYCIDA and Build NYC, some companies receive the benefit of lower interest rates due to the exemption of interest earned on their bonds from City, State, and Federal income taxes. An estimate of City income taxes forgone is included in these columns. It is calculated assuming that 35 percent of bonds exempt from City taxes are held by taxpayers subject to City income taxes, that the applicable marginal tax rate is 3.876 percent (the highest rate under the City’s income tax), and that the taxable equivalent interest rate is 1.24 times the actual rate on the bond. These factors are applied to the average bond balances in each fiscal year to produce the estimate of City income tax foregone. Projections assumed that bond balances remain constant at their level at the end of FY14.

83–86. **Indirect and Induced:** Estimates of the income, consumption and use taxes paid by those businesses benefiting directly or indirectly from the company’s economic activity are reported here. These estimates represent the project’s estimated indirect and induced output multiplied by the ratio of New York City’s total non-property taxes to its Gross City Product for the current year and the previous four years. As for item Company Direct, the estimate corrects for the fact that, on average, a portion of employees working in the City do not reside within the City.

87–90. **Total Income, Consumption and Use Taxes:** These columns total the Company Direct and Indirect and Induced figures in this subsection, less any Sales Tax Exemption, Energy Tax Savings, or Tax Exempt Bond Savings enjoyed by the participating company.

91–94. **Assistance Provided:** These columns sum the total assistance provided (Mortgage Recording Tax Exemption, PILOT Savings, Sales Tax Exemption, Energy Tax Savings and Tax Exempt Bond Savings).

95–98. **Recapture/Cancellation/Reduction Amount:** Under certain circumstances (employee relocation, misuse of project benefits, prepayment by company, etc.), the assistance provided to the company is reduced, recaptured, repaid, or cancelled. This line provides the amount of assistance that was recaptured or recovered from the company or a reduction in possible benefits that could have been claimed in future years. In the case of a reduction in future benefits, Items 91-94 (and the items included in that sum) are the amount of estimated benefits if the reduction had not taken place. Repayments of past assistance are accounted for on a cash basis, so that amounts that have been requested from companies but have not yet been repaid are not reflected in the table. If a company loses the ability to access future benefits, all cancelled benefits projected for the life of the projects are included in this figure.

99–102. **Penalty Assessed:** These columns provide the amount of penalty assessed (interest on amounts due to NYCIDA/NYCEDC/Build NYC) over and above the recapture/reduction amount.

103–106. **Total Assistance Provided (Net of Recapture and Penalties):** These columns are equal to Assistance provided minus the sum of Recapture/Cancellation/Reduction Amount and Penalty Assessed.

107–114. **Tax Revenue Subtotals:** These columns provide totals of all tax revenues generated by the company before assistance (columns 107–110) and other firms/households sharing in the economic activity generated (columns 111–114).

115–118. **Total Tax Revenues (Before Assistance):** The Total Tax Revenues columns provide the sum of the Tax Revenue Subtotals columns.

119–122. **Total Tax Revenues (Net of Assistance, Recapture and Penalties):** These columns are equal to Tax Revenue Subtotals columns minus Total Assistance Provided (Net of Recapture and Penalties) columns.

123. **Bond Issuance FY14:** This column is the volume of tax-exempt bonds issued in the reporting year.

124. **Value of Energy Benefit FY14:** This is an estimate of the total benefit a project received from BIR during the reporting year (not including the tax savings) from the purchase of electricity at rates lower than the company would otherwise pay.

125–126. **DOF Incentive Programs:** This indicates the amounts of assistance the company reports receiving during the reporting year from DOF under the REAP (Relocation and Employment Assistance) and CEP (Commercial Expansion) Programs, which are administered by DOF. These are not included in the total assistance figure since they are not provided by NYCEDC.

Living Wage Information

The Fair Wages for New Yorkers Act, constituting Section 6-134 of the New York City Administrative Code, is intended to ensure that New York City companies who receive financial assistance from the City of New York pay their employees a salary commensurate to a “Living Wage”. Living Wage is defined as the sum of the “living wage rate” and the “health benefits supplement rate” for each hour worked. The living wage rate as of June 30, 2014 was \$10.30 per hour and the health benefits supplement rate for such period was \$1.60 per hour.

127--141. **Living Wage:** This section provides information on the Company, its Affiliates, and all Tenants at each site covered by the Project as of the last pay period on or prior to June 30, 2014. The Company must submit the number of employees (including All Permanent Full-Time Employees, Temporary Full-Time Employees, Permanent Part-Time Employees, Temporary Part-Time Employees and Contract Employees) earning less than a living wage categorized by industrial jobs, restaurant jobs, retail jobs, other jobs, and total jobs.

Project Comments Tab

This tab provides the comments associated with each projects as reported in Volume II Project Reporting Tables.

These comments note:

- i) whether the company participated in multiple projects that share the same employment;
- ii) whether the project is a non-profit organization and hence exempt from various taxes;
- iii) whether the project is located on land owned by the Port Authority or City and hence exempt from property taxes;
- iv) whether and how NYCEDC has estimated employment data in the current reporting year due to non-reporting of employment by the company;
- v) whether the project has multiple locations, and, if so, the council district and borough of the project locations not reported in items 2 and 3;

- vi) whether assistance has been terminated or reduced before the originally planned date and if benefits have been repaid;
- vii) whether the company has applied for ICIP/ICAP;
- viii) whether the employee information in items 16 to 23 includes tenant information because the company leases property to tenants at the project location;
- ix) whether the Jobs at application represent Citywide employment;
- x) whether NYCDOF reported that the project received no benefits under the PILOT program during the Fiscal Year;
- xi) whether the project acquisition/construction was not reported as complete as of the end of the reporting fiscal year;
- xii) whether the project and/or holding company has filed for bankruptcy;
- xiii) whether there was a post-closing amendment that changed total project amount;
- xiv) whether there were jobs connected to the project at the time of application (only in cases where jobs at the project location prior to project Start Date were 0);
- xv) whether the project continues to participate in the PILOT program but had benefits suspended as of the end of the fiscal year;
- xvi) whether the company is subject to the Fair Wages for New Yorkers Act, is exempt from paying a living wage, and provided an exemption certificate;
- xvii) whether the company is subject to the Fair Wages for New Yorkers Act and certified that it pays a living wage;
- xviii) whether the company is not subject to the Fair Wages for New Yorkers Act and did not submit data on living wage requested by NYCEDC;
- xix) other comments as needed.