

Client Alert

October 16, 2020

New DOL Wage Parity Forms Available

The New York Department of Labor has posted forms that are required by the amendments to the Wage Parity Law. The forms are required for the new certification process and independent audit requirements.

Employer's Annual Compliance Statement of Wage Parity Hours and Expenses

1. The Form applies to LHCSAs and FIs.
2. This Form must be completed for each calendar year in which the LHCSA/FI provides any home care aide services under a contract with a CHHA, MCO/MLTC, or LTHHCP.
3. The LHCSA/FI must complete a separate Statement for each CHHA, MCO/MLTC, or LTHHCP in which had a contract during the Calendar year AND it provided home care aide services under that contract.
4. Completed Forms must be provided to the CHHA, MCO/MLTC, or LTHHCP to which the home care aide services being reported apply AND to the LHCSA/FI's independent auditor who shall verify the expenses being reported on the Form.
5. The LHCSA/FI's Representative responsible for signing the Form must be the same person that is signing the Certification.

Independent Auditor's Statement Verifying Employer's Wage Parity Hours and Expense

1. This Form is required:
 - To accompany:
 - Employer's Annual Written Certification
 - Employer's Annual Compliance Statement of Wage Parity Hours and Expenses
 - To be retained for a period of 10 years.
 - To be made available upon request by the Departments of Health and/or Labor.
2. The Independent Auditor's Statement must be completed for each calendar year in which the LHCSA/FI provides any home care aide services under a contract with CHHA, MCO/MLTC or LTHHCP.
3. Independent Auditing Firm must be independent of the Employer as that term is commonly understood to mean. While we expect to seek guidance on this, generally, for an Auditor to be recognized as independent, it must be free from any obligation to or interest in the client, its management, or its owners.

Importantly, we note that the Form requires the auditor to certify that:

"The undersigned has conducted an independent audit of the following Employer's financial statements and business records using Generally Accepted Accounting Principles (GAAP) according to the Financial Accounting Standards Board (FASB) to assess the accuracy of the Employer's Annual Compliance Statement of Wage Parity Hours and Expenses to which this is attached."

We are seeking clarification on this, as this requirement will, for many LHCSAs/FIs, result in

significantly increased costs.
Please contact our office with any questions.

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