To: Medicaid Managed Care Organizations
Certified Home Health Agencies
Licensed Home Care Services Agencies
Fiscal Intermediaries

From: Susan U. Montgomery, Director, Division of Health Plan Contracting and Oversight
Trisha Schell-Guy, Director, Division of Program Development and Management

Subject: Updates to Wage Parity Compliance Forms and Certification Submission Dates

Date: March 9, 2026

This guidance is to inform licensed home care services agencies (LHCSAs), former fiscal intermediaries and statewide fiscal intermediary (FIs), certified home care agencies (CHHAs) and Medicaid managed care organizations (MMCOs) of updates to the home care worker wage parity compliance requirements and due dates.

COMPLIANCE DUE DATES

2025 Compliance Due Dates:

- o LHCSAs and FIs:
    - Department of Labor Form LS300 due to all contracted MMCOs and CHHAs by **May 31, 2026** for calendar year 2025.
    - 2025 Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **May 31, 2026** through the eMedNY Provider Portal. The portal will be updated for 2025 certification completion by the end of March, 2026.
- o CHHAs:
    - Department of Labor Form LS300 due to all contracted MMCOs by **April 30, 2026** for calendar year 2025.
    - 2025 Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **May 31, 2026** through the eMedNY Provider Portal. The portal will be updated for 2025 certification completion by the end of March, 2026.

- o MMCOs:
    - 2025 Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **May 31, 2026** through the eMedNY Provider Portal. The portal will be updated for 2025 certification completion by the end of March, 2026.

PLEASE BE ADVISED OF NEW ANNUAL DEADLINES STARTING THIS YEAR:
2026 and Subsequent Years Compliance Due Dates:

- **LHCSAs and Statewide Fiscal Intermediary**:
    - Department of Labor Form LS300 due to all contracted MMCOs and CHHAs by **June 1 of each year** for the previous calendar year
    - Department of Labor Form LS301 and Audited Financial Statements or Agreed Upon Procedures due to all contracted MMCOs and CHHAs by **October 1 each year** for the previous calendar year
    - Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **December 1 of each year** for the current calendar year through eMedNY Provider Portal
- **CHHAs**:
    - Department of Labor Form LS300 due to all contracted MMCOs by **June 1 of each year** for the previous calendar year
    - Department of Labor Form LS301 and Audited Financial Statements or Agreed Upon Procedures due to all contracted MMCOs by **October 1 of each year** for the previous calendar year
    - Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **December 1 of each year** for the current calendar year through eMedNY Provider Portal
- **MMCOs**:
    - Annual Certification of Compliance with Home Care Worker Wage Parity due to the Department of Health by **December 1 of each year** for the current calendar year through eMedNY Provider Portal

<u>**AUDITING REQUIREMENTS AND LS-301 FORM**</u>

Please note, if CHHAs, LHCSAs and/or FIs have submitted audited financial statements and/or the previous version of form LS301 for any calendar years to date to their contracted CHHAs and/or MMCOs, they do NOT need to provide any revised forms or audited statements. Any previous submissions should be considered in compliance with the requirements under PHL Section 3614-C.

<u>**Agreed Upon Procedures**</u>

The Departments of Health (DOH) and Labor (DOL), in consultation with an audit firm and with feedback from auditors and provider stakeholders, developed Agreed Upon Procedures (AUPs) which may be used by providers to satisfy the wage parity audited financial statements requirement.   These Agreed Upon Procedures are outlined in Attachment 1.

The AUPs should be conducted by a CPA practitioner hired by each licensed home care services agency (LHCSA) or fiscal intermediary (FI) required to complete the Wage Parity LS300 Form. The CPA practitioner will perform specific procedures on the employee wages as outlined in the AUPs and these procedures will be consistent across all agencies. The AUPs are conducted in accordance with the standards established by the American Institute of Certified Public Accountants (AICPA). Successful completion of AUPs will also allow the LHCSA/FI/CHHA to complete the revised LS301 form(s).

For the years 2021, 2022, 2023, 2024 and 2025, the AUPs or other audited financial statements can be completed for the entire agency and not by each managed care contract. The report must be shared with each managed care organization and certified home health agency with which the agency contracts.

Starting in 2027 for the calendar year 2026, LHCSAs and the Statewide Fiscal Intermediary will need to have audited financial statements or AUPs completed for each contract with MMCOs or CHHAs.

Department of Labor Form LS301

Department of Labor form LS301 was revised in 2024. This form, named the Employer's Statement Verifying Wage Parity Hours and Expenses must be completed by the contracted agency.
Form LS301 is to be completed by the LHCSA or FI and submitted to all contracted MMCOs and CHHAs for each calendar year, as outlined in the due dates above, and accompanied by the AUP Report or other independent audited financial report.

Questions

Please email hcworkerparity@health.ny.gov with any questions you have related to the new requirements or the timeframe for submission. Specific questions related to the completion of the Agreed Upon Procedures should be directed to your organization's auditing firm(s).

ATTACHMENT 1

NEW YORK STATE HOME CARE WORKER WAGE PARITY

AGREED UPON PROCEDURES

The following contains *Agreed Upon Procedures* (AUPs) that can be completed in accordance with the attestation standards established by the AICPA to verify the information on the Wage Parity LS300 Form for calendar years 2021, 2022, 2023, and 2024.

The AUPs are to be conducted by a CPA practitioner hired by the home care agency that completed the Wage Parity LS300 Form(s). The CPA practitioner will perform specific procedures on the home care agency employee wages as outlined in the AUPs and these procedures have been created to have a consistent approach across agencies. The AUPs will be conducted in accordance with the standards established by the AICPA.

The final deliverable will be an AUP report provided by the CPA practitioner to the home care agency. This AUP report is intended solely for the information and use of the management and ownership of the home care agency and the officers and agencies of the State of New York and is not intended to be and should not be used by anyone other than these specified parties. Successful completion of the AUPs will allow the provider to complete the LS301 form(s). The AUP report should be attached by the provider to the completed LS301 forms as adequate support.

The State of New York is not mandating that AUPs be completed for the verification of wage parity and instead is providing these AUPs as an optional method. Some examples of other acceptable methods and reports that can be performed to verify the information on the Wage Parity LS300 form(s) and complete the LS301(s) form include Examination Reports and Compliance Reports as defined by the AICPA.

<u>Procedure 1</u>

Procedure 1.1 - Obtain a listing from the Provider of all Home Care Aides (HCAs) who worked hours subject to wage parity under the provider for the scope period that at a minimum includes the data elements in Exhibit 1. This listing will be known as the HCA database throughout the AUP procedures. Agree the data elements in the HCA database to the elements as shown in Exhibit 1[1].

Procedure 1.2 - Obtain the Provider's policy, including the payroll year start date and end date in any given payroll year. Agree the HCA database's overall time period obtained in Procedure 1.1 to the payroll year start date and end date. For example, if the payroll year period is 1/3/20XX - 1/6/20XX, the HCA database rows should only cover this time.

Procedure 1.3 - Obtain all LS300 forms completed by the Provider for the scope period. Utilizing **Line 1** (Total wage parity hours) and **Line 2** (Total wage parity expenses) from each

---

[1] Refer to pages 11 and 12 for expected data elements of Exhibit 1 (related to each specific HCA row in the HCA database).

LS300 form received, calculate 1) the total number of HCA hours worked and 2) the total wage parity expenses on all LS300 forms.

Procedure 1.4 - Sum the total of all HCA hours worked across all rows, using the **Hours for the HCA** column within the HCA database provided in Procedure 1.1. Agree this total to the total number of HCA total hours worked on all LS300 forms calculated in Procedure 1.3.

Procedure 1.5 - Sum the total of HCA expenses paid across all rows using the **Total Wage Parity Expense** column within the HCA database provided in Procedure 1.1. Agree this total to the total wage parity expenses on all LS300 forms calculated in Procedure 1.3.

Procedure 1.6 - Obtain the payroll register, Provider's general ledger (GL), and management's reconciliation of the total payroll cost between the payroll register and Provider's general ledger (GL) for the period in scope. Agree the amounts per management's reconciliation to the payroll register and Provider's general ledger. If reconciling items exist in excess of a 1% difference, obtain support for the reconciling items and indicate the amount of the difference and nature of the item. Differences less than 1% do not need to be reported.

Procedure 1.7 - Select a sample of HCAs, through random sampling[2], from the HCA database obtained in Procedure 1.1 based on the sampling guidance tables in Exhibit 2[3] and agree the following data elements (Unique HCA Identifier, Hours for the HCA, Wage Parity Base Rate) for the selected sample items to the payroll register obtained in Procedure 1.6.

Procedure 2

Procedure 2.1 - Obtain a listing of all existing base wages within the scope period from the Provider.

Procedure 2.2 - If the Provider pays 1 base wage rate for all HCAs, select a sample of HCAs, through random sampling, from the HCA database obtained in Procedure 1.1 based on the sampling guidance in the table in Exhibit 2. If the Provider pays more than 1 base wage rate, then select a separate sample for each base wage category using the number of HCAs within the category based on the sampling guidance in the table in Exhibit 2, unless the lowest base wage category is already set at or above wage parity[4]. For each HCA sample item selected, perform the following procedures:

1. Obtain employee profiles from the Provider's records and human resource (HR) documents. Agree the following attributes between the employee profiles per the Provider's records to the HR documents (including electronic files): HCA name, unique HCA identifier, union status, work location (New York City (NYC), Westchester, Nassau/Suffolk, etc., as applicable), and whether the employee is an HCA.
2. Agree the HCA name, unique HCA identifier, and union status to the HCA database.
3. Agree the total wage parity hours from the HCA database to the payroll register. If they do not agree, indicate the amount of the difference and inquire of the Provider as to the nature of the differences. Obtain support for the reconciling items, if any, and include support as part of findings. Differences less than 1% do not need to be reported.

---

[2] Random sampling refers to the method of sampling in which HCAs are randomly selected through the use of a random number generator.
[3] Refer to page 12 for the sampling guidance tables of Exhibit 2.
[4] Refer to the guidance in the article Home Care Worker Wage Parity Minimum Rate of Total Compensation for more information regarding the required wage parity rates.

4. Agree the total overtime hours worked from the HCA database to the payroll register. If they do not agree, indicate the amount of difference and inquire of the Provider as to the nature of the differences. Obtain support for the reconciling items, if any, and include support as part of findings. Differences less than 1% do not need to be reported.

5. Obtain LS62 forms for each HCA selected in the sample and perform the following:
    a. Agree the wage parity base wage rate, wage parity additional wages rate (NYC only) and Wage parity supplemental wage rate from the HCA database provided in Procedure 1.1 to the LS62 form. If the HCA has received multiple LS62 forms, obtain all the LS62 forms during the period and agree the data on the LS62 forms to data points included on the HCA database.
    b. Obtain the offer letter or HR Records (example: Payroll Action Form) (electronic or hard copy) and agree the base wage rate from HCA database. If differences exist, include support as part of findings.

6. Recalculate and obtain supporting documents for information used in the calculation for the **wage parity additional wage rate** for each sample:
    a. **Annual Leave**
        i. Agree the Provider's annual leave additional wage rate by performing the following steps:
            1. Obtain the Provider's formula used to calculate annual leave accrued per HCA.
                a. An example of an annual leave accrued formula can be found on Q3 of the DOH Wage Parity FAQ.
            2. Obtain support from the provider for the annual leave formula (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).
            3. Recalculate the annual leave hours accrued by the HCA using the formula obtained from the provider in step 6.a.i.1.
            4. Recalculate the portion of the additional wage rate attributed to annual leave using the following formula:
                a. Annual Leave Hours Accrued x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
                b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.
    b. **Holiday**
        i. Holiday Paid Time Off (PTO)
            1. Agree the Provider's Holiday PTO additional wage rate by performing the following steps:
                a. Obtain the Provider's formula used to calculate Holiday PTO accrued per HCA.
                    i. An example of a Holiday PTO accrued formula can be found on Q3 of the DOH Wage Parity FAQ.
                b. Obtain support from the provider for the Holiday PTO formula (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).
                c. Recalculate the Holiday PTO hours accrued by the HCA using the formula obtained from the provider in step 6.b.i.1.a.
                d. Recalculate the portion of the additional wage rate attributed to Holiday PTO using the following formula:

     i. Holiday PTO Hours Accrued x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA

     ii. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

  ii. Holiday Premium Pay

    1. Agree the Provider's Holiday premium pay additional wage rate by performing the following steps:

     a. Obtain the Provider's formula used to calculate Holiday premium pay accrued per HCA.

      i. An example of a Holiday premium pay accrued formula can be found on Q3 of the [DOH Wage Parity FAQ.](#)

     b. Obtain support from the provider for the Holiday premium pay formula (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

     c. Recalculate the Holiday premium pay hours accrued by the HCA using the formula obtained from the provider in step 6.b.ii.1.a.

     d. Recalculate the portion of the additional wage rate attributed to Holiday premium pay using the following formula:

      i. Holiday Premium Pay Accrued / Total Hours Worked By the Specific HCA

      ii. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

c. Sick Leave

  i. Agree the Provider's sick leave additional wage rate by performing the following steps:

    1. Obtain the Provider's formula used to calculate sick leave accrued per HCA.

     a. An example of a sick leave accrued formula can be found on Q3 of the [DOH Wage Parity FAQ.](#)

    2. Obtain support from the provider for the sick leave formula (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

    3. Recalculate the sick leave hours accrued by the HCA using the formula obtained from the provider in step 6.c.i.1.

    4. Recalculate the portion of the additional wage rate attributed to sick leave using the following formula:

     a. Sick Leave Hours Accrued x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA

     b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

d. Personal Day

  i. Agree the Provider's personal day additional wage rate by performing the following steps:

    1. Obtain the Provider's formula used to calculate personal days accrued per HCA.

        a. An example of a personal day accrued formula can be found on Q3 of the DOH Wage Parity FAQ.
2. Obtain support from the provider for the personal day formula (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).
3. Recalculate the personal day hours accrued by the HCA using the formula obtained from the provider in step 6.d.i.1.
4. Recalculate the portion of the additional wage rate attributed to personal days using the following formula:
        a. Personal Days Hours Accrued x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
        b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

e. **Shift differentials / premiums** (premium shifts are defined as nights, weekends, and holiday)
  i. Live-In Work Differentials
    1. Agree the Provider's live-in work differentials additional wage rate by performing the following steps:
        a. Obtain the Provider's formula used to calculate live-in work differentials per HCA.
            i. An example of a live-in work differential approach can be found on Q3 of the DOH Wage Parity FAQ.
        b. Obtain support from the provider for the live-in work differential methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).
        c. Recalculate the live-in work differential total pay accrued by the HCA using the formula obtained from the provider in step 6.e.i.1.a.
        d. Recalculate the portion of the additional wage rate attributed to live-in work differentials using the following formula:
            i. Live-in Work Differential Total Pay / Total Hours Worked By the Specific HCA
           ii. Agree the recalculated rate to the HCA database provided in Procedure 1.1.
  ii. Weekend Work Differentials
    1. Agree the Provider's weekend work differentials additional wage rate by performing the following steps:
        a. Obtain the Provider's formula used to calculate weekend work differentials per HCA.
            i. An example of a weekend work differential approach can be found on Q3 of the DOH Wage Parity FAQ.
        b. Obtain support from the provider for the weekend work differential methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

    c. Recalculate the weekend work differential total pay accrued by the HCA using the formula obtained from the provider in step 6.e.ii.1.a.

    d. Recalculate the portion of the additional wage rate attributed to weekend work differentials using the following formula:

      i. Weekend Work Differential Total Pay / Total Hours Worked By the Specific HCA

      ii. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

  iii. Multiple Client Work Differential

    1. Agree the Provider's multiple client work differentials additional wage rate by performing the following steps:

      a. Obtain the Provider's formula used to calculate multiple client work differentials per HCA.

        i. An example of a multiple client work differential approach can be found on Q3 of the [DOH Wage Parity FAQ.](#)

      b. Obtain support from the provider for the multiple client work differential methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

      c. Recalculate the multiple client work differential total pay accrued by the HCA using the formula obtained from the provider in step 6.e.iii.1.a.

      d. Recalculate the portion of the additional wage rate attributed to multiple client work differentials using the following formula:

        i. Multiple Client Work Differential Total Pay / Total Hours Worked By the Specific HCA

        ii. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

f. Other wage parity additional wages rate

  i. If the provider has additional payments that they categorize as other additional wage rates to satisfy wage parity, agree the associated additional wage rate by performing the following steps:

    1. Obtain the Provider's definition of the additional payment and support for why they have categorized under the other additional wage rate for wage parity.

    2. Obtain the Provider's formula used to calculate the other wage parity additional wage rate accrued per HCA.

    3. Obtain support from the provider for the additional payment methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

    4. Recalculate the additional payment total pay accrued by the HCA using the formula obtained from the provider in step 6.f.i.2.

    5. Recalculate the portion of the additional wage rate attributed to the additional payment using the following formula:

      a. Other Additional Wage Rate Total Pay / Total Hours Worked By the Specific HCA

          b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

7. Obtain supporting documents for information used in the calculation for the **wage parity supplemental wage rate** and perform the following for each sample:

    a. Health insurance premiums

        i. Agree the Provider's health insurance premium supplemental wage rate by performing the following steps:

            1. Obtain the Provider's health insurance premium methodology and any related formulas used to calculate health insurance premiums accrued per HCA.

            2. Obtain support from the provider for the health insurance premium methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

            3. Recalculate the health insurance premium total pay accrued by the HCA using the formula obtained from the provider in step 7.a.i.1.

            4. Recalculate the portion of the supplemental wage rate attributed to the health insurance premium to the following formula:

                a. Health Insurance Premium Total Pay / Total Hours Worked By the Specific HCA

                b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

    b. Education benefits rates

        i. Agree the Provider's education benefits supplemental wage rate by performing the following steps:

            1. Obtain the Provider's education benefits methodology and any related formulas used to calculate education benefits accrued per HCA.

            2. Obtain support from the provider for the education benefits methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

            3. Recalculate the educational benefits total pay accrued by the HCA using the formula obtained from the provider in step 7.b.i.1.

            4. Recalculate the portion of the supplemental wage rate attributed to the education benefits rate to the following formula:

                a. Education Benefit Total Pay / Total Hours Worked By the Specific HCA

                b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

    c. Pension Benefit Rates

        i. Agree the Provider's pension benefits supplemental wage rate by performing the following steps:

            1. Obtain the Provider's pension benefits methodology and any related formulas used to calculate pension benefits accrued per HCA.

            2. Obtain support from the provider for the pension benefits methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).

            3. Recalculate the pension benefits total pay accrued by the HCA using the formula obtained from the provider in step 7.c.i.1.

4. Recalculate the portion of the supplemental wage rate attributed to the pension benefits rate to the following formula:
   a. Pension Benefit Total Pay / Total Hours Worked By the Specific HCA
   b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

d. Other wage parity supplemental wage rate
   i. If the provider has other payments that they categorize as supplemental wage rates to satisfy wage parity, agree the associated supplemental wage rate by performing the following steps:
      1. Obtain the Provider's definition of the other payment and support for why they have categorized under the other supplemental wage rate for wage parity.
      2. Obtain the Provider's formula used to calculate the other wage parity supplemental wage rate accrued per HCA.
      3. Obtain support from the provider for the other payment methodology (provider governing manual, collective bargaining agreement, approval from other external governing body, etc.).
      4. Recalculate the other supplemental payment total pay accrued by the HCA using the formula obtained from the provider in step 7.d.i.2.
      5. Recalculate the portion of the supplemental wage rate attributed to the other payment using the following formula:
         a. Other Supplemental Wage Rate Total Pay / Total Hours Worked By the Specific HCA
         b. Agree the recalculated rate to the HCA database provided in Procedure 1.1.

Procedure 3

1. Obtain the lowest wage parity rate using the total wage parity column within the HCA database provided in Procedure 1.1. Using this lowest wage parity rate row, agree the following columns on the HCA database to the LS300 forms provided in Procedure 1.3: wage parity base rate, wage parity additional wages rate, wage parity supplemental rate.

Procedure 4

1. Submit the Agreed Upon Procedures Report in accordance with AT-C 315 standards to the provider. An example report template has been provided below:

Independent Accountants'
Agreed Upon Procedures Report

[Addressee]:

We have performed the procedures enumerated below related to [name of Provider ABC's] compliance with Section 3614-C of New York Law for the year ended ___, 20XX. [The name of the Provider] is responsible for its compliance with those requirements.

[The engaging party, for example Provider ABC] has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting [Specified parties] in determining whether the entity complied with the specific requirements. This report may not be suitable for any other purpose. Additionally, [identify the other parties that have agreed to and acknowledged the procedures] has(have) agreed to and acknowledged that the procedures performed are appropriate for its(their) purposes. No other parties have agreed to or acknowledged the appropriateness of these procedures for the intended purpose or any other purpose.

The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the appropriateness of the procedures enumerated below either for the intended purpose or for any other purpose.

The procedures and the associated findings are as follows:

[Include paragraphs to describe the procedures performed detailing the nature and extent, and if applicable, the timing, of each procedure and to describe the findings from each procedure performed, including sufficient details on exceptions found.]

We were engaged by [the Provider ABC] to perform this agreed-upon procedures engagement. We conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, which involves us performing the specific procedures agreed to and acknowledged above and reporting on findings based on performing those procedures. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on [the Provider ABC's] compliance with Section 3614-C of New York Law for the year ended _____, 20XX. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of [the Provider ABC] and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This AUP report is intended solely for the information and use of the management and ownership of the home care agency and the officers and agencies of the State of New York, and is not intended to be and should not be used by anyone other than these specified parties.

<div align="center">SIGNATURE BLOCK</div>

[Accountants' city and state]
[Date of accountants' report]

Exhibits

Exhibit 1

The below provides data elements and definitions related to each specific HCA column in the provider's HCA database:

Data Elements	Definition
HCA Name*	Name of specific HCA
Unique HCA Identifier*	Employee ID or other specific number to link identification to a specific HCA
Union Status*	Is the specific HCA in a union (Yes/No, if yes indicate which union/CBA)
Time Frame*	Time frame for a specific HCA's pay structure.
Hours for the HCA*	The number of hours worked by a specific HCA. Includes all Medicaid billable hours worked by the specific HCA regardless of whether they were or were not overtime hours for the Provider
Wage Parity Hours for the HCA*	The number of wage parity hours worked by a specific HCA.
Overtime Hours for the HCA*	The number of overtime hours worked by a specific HCA.
Wage Parity Hours without Overtime for the HCA*	Includes all Medicaid billable hours worked by the HCA without overtime hours for the Provider
Wage Parity Base Rate*	The current base wage parity rate for a specific HCA.
Wage Parity Additional Wages Rate (NYC only)	The amount of the total compensation that employers may satisfy through additional payments directly to the specific HCA for hours not worked and for differentials and premiums other than overtime.
Wage Parity Supplemental Rate*	The amount of the total compensation that employers may satisfy through supplemental payments directly to the specific HCA for hours not worked and for differentials and premiums other than overtime.
Total Wage Parity Rate*	Combination of all wage parity rates for an HCA (base rate + additional rate (if applicable) + supplemental rate)
Total Wage Parity Expense*	Total Wage Parity Rate * Wage Parity Hours without Overtime for the HCA
Wage Parity Additional Rate Elements (below additional rate elements may or may not be included in HCA database depending on what the provider provides to HCAs)	
Annual Leave	Annual Leave Hours Accrued (formula defined by provider) x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
Holiday PTO	Holiday PTO Hours Accrued (formula defined by provider) x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
Holiday Premium Pay	Holiday Premium Pay Accrued (formula defined by provider) / Total Hours Worked By the Specific HCA
Sick Leave	Sick Leave Hours Accrued (formula defined by provider) x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
Personal Day	Personal Days Hours Accrued (formula defined by provider) x Base Wage Rate Per Hour / Total Hours Worked By the Specific HCA
Live-In Work Differential	Live-in Work Differential Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Weekend Work Differential	Weekend Work Differential Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA

Multiple Client Work Differential	Multiple Client Work Differential Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Other additional wage rate	Other Additional Wage Rate Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Wage Parity Supplemental Rate Elements (below additional rate elements may or may not be included in HCA database depending on what the provider provides to HCAs)	
Health insurance premiums	Health Insurance Premium Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Education benefits rate	Education Benefit Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Pension benefit rate	Pension Benefit Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA
Other supplemental wage rate	Other Supplemental Wage Rate Total Pay (formula defined by provider) / Total Hours Worked By the Specific HCA

* *Indicates required HCA database columns*

HCA database additional instructions

- If an HCA had the same pay structure throughout the duration of the scope period, there should only be one line of data within the HCA database for that particular HCA. If an HCA had multiple pay structures throughout the duration of the scope period, there should be a new row for each time period corresponding to each of the HCA's pay structures within the scope period. (i.e., an HCA that had one pay structure from January 2021 through June 2021 and then had a different pay structure for the remainder of the year would have two rows within the HCA database) The hours listed on each role should only be hours worked by the HCA under that particular pay structure.

- HCA database columns can have different naming conventions than listed above.

Exhibit 2

Sampling size table:

Number of HCAs in the population	Number of HCAs to select
10 or less	5
11 - 49	10
50 - 249	15
250+	25