

## Appendix B-Wage Reimbursement for the Living Donor Support Program

1. Wages would be calculated at a minimum level of minimum wage as based in New York City, Long Island and Westchester of \$16.50 per hour and by \$15.50 per hour for the rest of the state. If a person earns more than minimum wage for their region, their hourly rate will be calculated based upon their W-2 gross income as well as their 1099s gross income. The hourly rate that would be calculated would be based upon the total of W-2 gross income plus 1099 gross income divided by standard work year of 2080 hours (52 weeks x 40 hours per week). In some cases that will turn out to be less than minimum wage and if this is the case, the living donor would be paid at the minimum wage rate. If the rate is greater than minimum wage, the person will be paid at their calculated “hourly rate.”
2. Since this will be paid to individuals as an income replacement, it is anticipated that a person will receive a 1099 form for this income and will have to pay Federal Insurance Contributions Act (FICA) for both sides of FICA. Typically, a person pays 7.5% of their salary and a business pay 7.65% of salary.