

Notice of Underpayment

DATE: ___ / ___ / ___

RE:

Dear

An investigation and audit conducted on the above referenced project indicates an underpayment of prevailing wages and/or supplements as shown on the attached Summary of Underpayment.

Any underpayment of prevailing wages and/or supplements on a public work project requires that this Department:

1. collect underpayment;
2. collect interest;
3. assess a penalty not to exceed 25% of the underpayment;
4. determine the willfulness of the violation;
5. receive an itemized listing of deductions taken.

Underpayment of wages and interest are provided to the IRS on a yearly basis. It is your responsibility to withhold all standard payroll deductions on the underpayment amounts. Interest is not considered as payroll for tax purposes.

Please contact the district office indicated below regarding the resolution of this matter or if you have any questions concerning either the underpayment or information on the reverse side of this document.

Name

Title

Rm. 134A, Bldg. 12, 1220 Washington Ave., Albany, NY 12226
(518) 457-3246

Rm. 134B, Bldg. 12, 1220 Washington Ave., Albany, NY 12226
(518) 457-2744

44 Hawley Street, Rm. 908, Binghamton NY 13901
(607) 721-8005

65 Court Street, Rm. 201, Buffalo NY 14202
(716) 847-7159

400 Oak St., Suite 101 Garden City, NY 11530-6551
(516) 228-3915

109 S. Union Street, Rm. 312, Rochester NY 14607
(716) 258-4505

333 E. Washington Street, Rm. 419, Syracuse NY 13202
(315) 428-4056

207 Genesee Street, Rm. 603B, Utica, NY 13501
(315) 793-2314

120 Bloomingdale Rd., Rm. 204, White Plains NY 10605
(914) 997-9507

P.O. Box 662, New York, NY 10014-0662
(212) 352-6088

SEE REVERSE SIDE

TO: ALL INDIVIDUALS WITH PAST DUE DEBT OWED TO NEW YORK STATE

Recent legislation (Chapter 55 of the Laws of 1992) has granted additional enforcement powers to . New York State agencies for collection of debts owed to the State including any penalties imposed for implementation of certain provisions of the statute. This notice describes the major provisions of the with the New York State Department of Labor, avoid additional interest and penalties which legislation. If you have a current or outstanding debt you are strongly urged to settle this matter **NOW** to may apply to your debt as a result of this Law. These would be in addition to any existing assessments required under New York's Labor Law.

IMPORTANT PROVISIONS OF CHAPTER 55 OF THE LAWS OF 1992:

Interest or Penalty on Overdue Non-Tax Debt - section 67

Effective January 1, 1993 - State agencies are authorized to assess interest or late payment penalty charges on overdue debt.

Collection Fee - section 67(5)

Effective January 1, 1993 - State agencies may charge collection fees to cover the costs of processing, handling, and collecting delinquent debts. The amount charged can be as much as 22% of the outstanding debt.

Referral of the Debt to the Tax Department - section 81

Effective Immediately- State agencies are authorized, to certify to the New York State Department of Taxation and Finance refunds, contracts or other State payment.

Authority not to Renew - section 70

Effective January 1, 1993 - State agencies are authorized not to renew licenses, permits, etc., when an individual or a business owes an overdue debt to those agencies.

Returned Check Charge - section 68

Effective January 1, 1993 - State agencies are authorized to charge a returned check fee when a check is dishonored.

If you have questions regarding this debt for the underpayment of wages and/or supplements, please contact this department immediately.