



CITY OF BOSTON JOBS AND LIVING WAGE ORDINANCE

THE LIVING WAGE DIVISION ● (617) 918-5236

NOTICE TO BENEFICIARIES

Requirements of the Boston Jobs and Living Wage Ordinance

All City of Boston departments awarding assistance must provide Beneficiaries with a copy of this notice.

IMPORTANT NOTICE: Beneficiaries are required to comply with the First Source Hiring provisions of the Boston Jobs and Living Wage Ordinance. Beneficiaries are not required to comply with the living wage provisions of the ordinance.

1. **BENEFICIARIES:** Any for-profit employer who employs at least 25 full-time equivalents (FTEs) or any not-for-profit employer who employs at least 100 FTEs who has been awarded assistance of \$100,000 or more from the City of Boston must comply with the First Source Hiring Agreement provisions of the Boston Jobs and Living Wage Ordinance. FTE is defined in the living wage ordinance as a formula to calculate the number of employee work hours that equal one full-time position. For the purposes of this ordinance, full-time shall mean the standard number of working hours, between 35 hours and 40 hours per week that is used by the Beneficiary to determine full time employment.
2. **DEFINITION OF ASSISTANCE:** Assistance shall mean any loan, grant, tax incentive, bond financing, subsidy, or other form of assistance of \$100,000 or more realized by or through the authority or approval of the City of Boston, including, but not limited to Industrial Development Bonds, Community Development Block Grant (CDBG) loans and federal Enhanced Enterprise Community designations. Leases and subleases are not assistance.
3. **BENEFICIARY AFFIDAVIT REQUIRED:** All Beneficiaries receiving an award from the City of Boston of \$100,000 or more, must file a **Beneficiary Affidavit, (Form B-1)**, along with their submission to the awarding department.
4. **FIRST SOURCE HIRING AGREEMENT:** All Beneficiaries who are awarded assistance from the City of Boston shall sign a **First Source Hiring Agreement (Form B-3)** with one or more referral agencies or One-Stop Career Centers.
5. **THE LIVING WAGE DIVISION:** The Living Wage Division of the Office of Workforce Development is the agency responsible for the overall implementation, compliance and enforcement of the Ordinance. They are located at 43 Hawkins Street, Boston, MA, 02114. If you need assistance or further information, contact the Living Wage Administrator at (617) 918-5236.
6. **EARNED INCOME TAX CREDIT:** Certain employees who earn less than \$54,000 per year **may** be eligible for a federal and/or state tax credit called the Earned Income Tax Credit (EITC). Your payroll clerk is required to keep on hand the appropriate Internal Revenue Service form (Form W-5), information, and instructions in the event any of your employees requests assistance in claiming these tax credits.