

FORM 5701 REV Aug. 1980	Internal Revenue Service Notice of Proposed Adjustments	Issues #4 & 5 8/22/17 rev 9-13-17
NAME OF TAXPAYER City of Boston		Calendar year: 2014

ISSUES # 4 & 5: Delinquent forms 1099 and Backup Withholding Tax

FACTS:

A sampling of the City of Boston's school activity funds was reviewed. It was noted in the sample that seventeen vendors were issue checks in the amounts shown in the attached list and no forms 1099 were filed by the City of Boston for these payments.

The City was asked to provide forms W-9 or W-9 information regarding the vendors. Where an EIN is listed, the City did provide information. No further evidence was noted to indicate that either the vendors did not require a 1099 to be issued due to the vendors nature (ie: a non-profit), or due to the nature of the expenditure (ie: purchase of books).

LAW:

Forms 1099 & Delinquency Penalty:

Internal Revenue Code Section 6041(a) requires that payments of \$600 or more for rent, compensation, or other income, shall be rendered on a true and accurate return of such payments in the form and manner prescribed in the regulations. Section 6041(d) requires a statement be submitted to the person with respect to whom the information is required. Section 6041A(d) addresses that these provisions apply also to governmental units. The regulations at 1.6041-3 address payments for which no return of information is required, and includes payments to corporations excepting payments to corporations engaged in providing legal, medical, and health care services. Each type of payment is required to be reported in a specific box of the appropriate form 1099.

Revenue Ruling 81-232, 1981-2 CB 231 discusses payments requiring forms 1099 under IRC 6041 when the contract is for parts and labor. In this revenue ruling it was determined that an information return was required for payment of both parts and labor. Although the contract required furnishing of parts, the vendor did not hold itself out as a dealer in parts and the customer did not specify the kind of parts to be installed; the obligation to furnish parts was incidental to the obligation to repair and provide service.

Internal Revenue Code Sections 6721 and 6722 provide for penalties for not filing and not furnishing forms 1099 as required. Failure to timely file the forms with the IRS and failure to timely furnish the forms to the recipients had penalties for the 2014 filing year

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of \$100 for each penalty, for each occurrence. These two simultaneous penalties amount to \$200 for each delinquent return.

Backup Withholding Tax:

IRC 3406(a)(1) requires that, in the case of any reportable payment, "the payor shall deduct and withhold from such payment a tax equal to a product of the fourth lowest rate of tax applicable under IRC §1(c), if: A) the payee fails to furnish his/her taxpayer identification number (TIN) to the payor in the manner required". In the 2014 year the backup withholding tax rate was 28%

IRC 3406(b)(3) addresses "other reportable payments." This includes payments required to be shown on a return under IRC 6041 (such as rents and other fees) and IRC 6041A(a) (payments for remuneration of services such as non-employee compensation).

If the payee fails to furnish the payor with their TIN in the manner required, backup withholding will apply to any reportable payments made by the payor for as long as the TIN is not furnished. Treas. Reg. 31.3406(e)-1(b). Treas. Regs. 31.3406(d)-1 describes the manner required for furnishing a taxpayer identification number for the various payments subject to backup withholding.

When an entity is required, yet fails, to deduct and withhold tax at a rate of 28% from a reportable payment, then the payee is liable for the payment of the tax per IRC 3403.

Backup withholding tax is subject to the abatement provisions of IRC 3402(d) utilizing forms 4669.

CONCLUSION: For those entities/individuals for which a form 1099 should have been filed but was not, the City of Boston needs to prepare the delinquent forms 1099. Penalties for failure to file and failure to furnish of \$100 for each penalty for each instance will be applicable to any delinquent 1099 returns.

Additionally, for the recipients from whom you have not shown that you had a W9 or W9 information (taxpayer identification number) when the payments were made, Backup Withholding Tax, which was 28% in 2014, will apply.

The abatement procedures using form 4669 are available to abate any assessed backup withholding tax.

CALCULATIONS:

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Seventeen delinquent forms 1099 need to be filed for 2014. A \$200 penalty per each instance will be assessed which totals \$3,400, for 2014.

Total payments of \$ 47,177.62 were made and \$44,116.62 of those payments were subject to backup withholding tax at 28% which equals \$12,352.65.

1099 to file

<u>school</u>	<u>entity name</u>	<u>ttl pmts</u>	<u>EIN</u>	<u>BUWH Tax</u>
Harvard Kent Element	B Harbor Crosses	\$ 1,008.00		\$ 282.24
joseph Lee K-8	Baileys studio	\$ 1,231.38		\$ 344.79
E Bos High	Eastern Bus	\$ 1,155.00		\$ 323.40
Sam Adams Elem	Eastern Bus Company	\$ 1,775.00		\$ 497.00
Patrick Kennedy Ele	Elite Embroidery	\$ 7,421.00		\$ 2,077.88
E Bos High	Elite Embroidery	\$ 11,652.52		\$ 3,262.71
E Bos High	FMC Ice Sports	\$ 5,460.00		\$ 1,528.80
joseph Lee K-8	Kroka Expeditions	\$ 2,420.41		\$ 677.71
Boston Latin	Local Motion of Boston	\$ 1,431.56		\$ 400.84
Boston Latin	Margaret Dawson	\$ 1,000.00		\$ 280.00
Boston Latin	MusicTheatre Internat	\$ 1,375.00		\$ 385.00
Donald McKay K-8	Old Town Trolley	\$ 897.00	04-2537088	\$ -
E Bos High	Paul Revere Transport	\$ 900.00		\$ 252.00
E Bos High	Photography by Roma	\$ 600.00		\$ 168.00
Curley K-8	Purple Cactus	\$ 651.25		\$ 182.35
E Bos High	Spinellis	\$ 3,024.50		\$ 846.86
Boston Internationa	Tirrell Room	\$ 3,011.00		\$ 843.08
Ludwig Van Beethov	Tougas Farm	\$ 675.00	27-0309893	\$ -
Donald McKay K-8	Vocell Bus	\$ 1,489.00	04-2430967	\$ -
Totals		\$ 47,177.62		\$ 12,352.65

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ISSUE 6: Additional Compensation

FACTS: There were payments from the sampling of school activity funds to employees of the City. For some, it was indicated that the payments were for reimbursements but no receipts were submitted and therefore the reimbursements were made under a non-accountable plan. For others, it was indicated that the payments were for overtime or work beyond the regular school hours.. And for others, payments were made intended as gifts for employee events such as retirement or birth of a child. See the attached summary by school for referenced payments totaling \$32,389.22

LAW & ARGUMENT: There are many provisions of the tax law which address the additional payments to the employees.

Ordinary and necessary business expenses paid or reimbursed by an employer on behalf of an employee are excludable to the employee, if payments meet the rules of an accountable plan. The accountable plan requirements per Treasury Regulations 1.62-2(c)(1) have three components: business connection; adequate accounting (substantiation); and timely return of excess. Adequate accounting requires the employer to obtain verification from the employees unless the reimbursement is under a per diem plan – Treasury Reg 1.62-2(e); and 1.274-5T9b)(2). Where applicable, the employee must verify the date, time, place, amount, and business purpose of expenses to the employer. Mileage should be recorded “at or near the time incurred” per Regs. 1.274-5T(c)(2)(ii).

Fringe benefits are a form of pay for the performance of services and as such represent wages to an employee unless specifically excluded by a section of the Internal Revenue Code. Supplemental wage payments are subject to all applicable payroll withholdings and matches as per IRC 61; IRC 3121; IRC 3401. The income tax withholding portion of employment taxes for taxable fringe benefits determined during an examination of the employer are assessed at the supplemental withholding rate of 25% unless the employer shows the amounts would have been different. This can be accomplished by showing the employees actual payroll payments and withholdings then recalculating each payment as if the fringe benefit had been correctly included. FICA and Medicare applicability is determined based on the employee’s base salary applicability.

The term employer is defined, for income tax withholding and reporting purposes, as the person for whom an individual performs any service of whatever nature as an employee (IRC 3401(d)). If the person for whom the individual performs the services does not have control of the wages, then the term “employer” means the person having legal control of the payment of the wages; Regulation 31.3401(d)-1(f) of the Employment Tax Regulations.

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The name by which remuneration for employment is designated is immaterial. Treas. Reg. 31.3121(a)-1(c). The courts have held that the nature of the payment, not the label placed upon the payment, determines the character of the payment for tax purposes. *Marcinkowsky v. United States*, 44 Fed. Cl. 610 (1999), aff'd, 206 F.3rd 1419(Fed.Cir 2000). The fact that an individual is employed part-time or minimally has no bearing on his status as an employee or independent contractor. Neither does any designation of the worker, the funds, or the receipt of funds have any bearing on the status of the worker. For example, designations such as volunteer, stipend, or grant are irrelevant.

Dual Status Workers: It is recognized that an individual can work for one entity in a dual capacity. Rev Rule 58-505, 1958-2 C.B., 728 can apply where a worker holds two positions simultaneously, but quite different from each other. The work must be in two distinct capacities, one as an employee and the other as an independent contractor. If the two services are interrelated, then they do not act in two separate capacities. If they are separate and distinct, then each type of service must be considered separately.

Employment Taxes: IRC 3402(a)(1) states that every employer making payment of wages shall deduct and withhold upon such wages a tax determined by the Secretary. Section 3401(a) defines wages as all remuneration for services performed by an employee for his employer. The regulations at 31.3403-1 state that an employer is liable for the withholding tax whether or not it is actually withheld. The 2007 supplemental wage rate for withholding was 25%. Internal Revenue Code Section 3101(a) allows for the 6.20% OASDI portion of FICA tax and (b) allows for the Medicare portion at 1.45%. Section 3111(a) and (b) apply the same taxes to the employer. In 2006 the Social Security wage base was \$97,500 above which an individual's wages would not be subject to the OASDI portion of FICA. Section 3121(b)(7)(F) states that wages of an employee of a state or local government are generally subject to tax under FICA unless the employee is a member of a retirement system maintained by the State or local government. If an entity has a 218 agreement which specifically includes a group of employees in Social Security coverage, then the 218 agreement prevails. The City of Boston does not have a 218 agreement with Social Security through the Commonwealth of Massachusetts. For Social security and Medicare taxes, employee status is determined under the common-law control tests, unless a section 218 agreement is in place and specifically covers the position. Section 3121(b)(10) of the Code provides an exception from FICA taxes for students under certain conditions.

GOVERNMENT (IRS)'S POSITION/CONCUSION:

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**Internal Revenue Service
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It is the government's position that all the remuneration on the attached list is additional compensation to employees as indicated per the various code sections above.

Because some of the names are unknown but most Boston employees do not pay into FICA-OASDI but most do pay into FICA-Medicare, only the Medicare portion of FICA is proposed as applicable to be assessed.

Calculations:

Additional wages	\$ 32,389.22
Additional Wages subject to Income Tax withholding	\$ 32,389.22
MEDicare taxes (employer's and ee's portions at 2.9%)	\$ 939.29
Income tax at supplemental rate of 25%	\$ 8,097.31
Total Additional Tax	\$ 9,036.60

Due to the nebulousness of particular names involved and the inequities inherent in requiring forms W2-c for some but not all recipients of additional wages through all the school activity accounts, the responsibility to issue corrected W2s (W2C) for the affected employees will not be required.

<u>school</u>	<u>additional wages</u>	
	<u>name/pmt reason</u>	<u>amt</u>
Boston Internationa	Estefania Alves	\$ 800.00
E Bos High	gifts to employees	\$ 1,315.00
E Bos High	OT, off-day work, etc	\$ 2,510.00
E Bos High	reimbursements under nc	\$ 6,071.42
Boston Latin	several	\$ 604.00
joseph Lee K-8	unknown	\$ 1,172.00
Sarah greenwood K-	unknown	\$ 19,916.80
Totals		\$ 32,389.22

Form 886-A	EXPLANATION OF ITEMS	Schedule or Exhibit No. Issue #7
Name of Taxpayer		8-22-17
City of Boston		rev 9-13-17

Issue: Worker Classification-considerations

1. Whether the taxpayer qualifies for relief under section 530 of the Revenue Act of 1978.
2. Whether or not the listed positions were employees under the code or the usual common law rules for Federal employment tax purposes and therefore subject to FICA-OASDI, Medicare, and Income Tax Withholding.
3. Whether the taxpayer is entitled to lower rates provided by IRC 3509 of the Internal Revenue Code
4. Whether a Classification Settlement Program offer is applicable for computation of employment taxes at a reduced level.

FACTS:

The City of Boston in 2014 allowed its schools to have school activity funds largely unsupervised. A review of a sampling of these accounts showed numerous small payments for services such as: accompaniment, before and after school supervision, coaching, coordinators, fellowship and internship, drivers, disc jockeys, schedule preparers, miscellaneous stipends, proctors, liaisons, support staff trainers, teachers, translator and interpreters. They received payments in 2014 as indicated from the schools records and accounts. Forms 1099-MISC were not issued for any activity fund payments but it is unclear to whom many payments were made and whether similar names are the same or different people. Most payments were small and the likelihood of many recipients receiving over \$600 is similarly small. A few invoices were submitted but no contracts. Questionnaires were not used because the records and recollection of the responsible individuals was poor in most cases so issuing lengthy inquiries regarding the relationships would not have been productive.

The positions listed above and on the attached list (by school name) were indicated as being payments for services and the titles and explanations were for services generally performed by employees and not independent contractors. In a meeting on August 10, 2017 which included school representative, this issue was discussed in general and no information indicating independent status of the listed worker classifications was submitted.

Section 530 safe haven provisions were discussed with the School Department. Because no forms 1099-MISC were issued nor contemplated (the City did not total, combine, calculate or in any way make an effort to compile the amounts paid to each person from these accounts) there was no reporting consistency.

The individuals responsible for the school activity funds had various reason for not having any payments go through the payroll system including: "those records were thrown out, I was unaware of documentation needed, responses are based on memory, no recollection of what payments were for, the person wasn't a City employee, therefore not on payroll, I had no

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access to making a payroll payment, I don't have the names, the work was not covered by our BPS budget, they were temporary positions", etc.

Law:

Section 530(e) of the Revenue Act of 1978 as amended by the Small Business Job Protection Act of 1996, clarifies that the first step in any case involving whether the business has the employment tax obligations of an employer with respect to workers is determining whether the taxpayer meets the requirements of Section 530. If so, the taxpayer will not have an employment tax liability with respect to the workers at issue.

Section 530(a)(1) provides, in part, that if, for purposes of employment taxes, the taxpayer did not treat an individual as an employee for any period, then for purposes of applying such taxes for such period with respect to the taxpayer, the individual shall be deemed not to be an employee, unless the taxpayer had no reasonable basis for not treating the individual as an employee.

This relief applies only if both of the following consistency rules are satisfied: 1)all federal tax returns (including information returns) required to be filed by the taxpayer are timely filed on a basis consistent with the taxpayer's treatment of the individual as not being an employee ("reporting consistency"), and 2)the taxpayer has not treated any individual holding a substantially similar position as an employee for purposes of employment taxes for periods beginning after December 31, 1977 ("substantive consistency rule").

Section 530(a)(2) sets forth three safe havens in determining whether a taxpayer has a reasonable basis for not treating an individual as an employee. They are reasonable reliance on: (A)judicial precedent, published rulings, technical advice with respect to the taxpayer, or a letter ruling to the taxpayer; (B)a past Internal Revenue Service audit of the taxpayer in which there was no assessment attributable to the treatment (for employment tax purposes) of the individuals holding positions substantially similar to the position held by this individual; or (C) long-standing recognized practice of a significant segment of the industry in which such individual was engaged. A taxpayer which fails to meet any of the three safe havens may nevertheless be entitled to relief, if the taxpayer can demonstrate, in some other manner, any other reasonable basis for not treating the worker as an employee.

Worker Status, In general:

IRC 3402(a)(1) states that every employer making payment of wages shall deduct and withhold upon such wages a tax determined by the Secretary. Section 3401(a) defines wages

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as all remuneration for services performed by an employee for his employer. The regulations at 31.3403-1 state that an employer is liable for the withholding tax whether or not it is actually withheld. The 2015 supplemental wage rate for withholding was 25%.

Internal Revenue Code Section 3101(a) allows for the 6.20% FICA tax and (b) allows for the Medicare portion at 1.45%. Section 3111(a) and (b) apply the same taxes to the employer. In 2015, the employee tax rate for Social Security was temporarily reduced to 4.2% while the employer rate remained at 6.2%. The 2014 Social Security wage base was \$117,000. Section 3121(b)(7)(F) states that wages of an employee of a state or local government are generally subject to tax under FICA unless the employee is a member of a retirement system maintained by the State or local government. If a political subdivision has a 218 agreement which specifically includes a group of employees in Social Security coverage, then the 218 agreement prevails.

Guides for determining a worker's status are found in 31.3121(d)-1 and 31.3401(c)-1 of the Employment Tax regulations. Additionally, publications 1779, 15-A and 963 (a joint IRS and SSA publication) can assist government entities in these determinations. Publications and further information can be located at <https://www.irs.gov/government-entities/federal-state-local-governments>

Under common law, if the government entity *can* control what will be done and how it will be done, the worker is an employee. This is so even when the employee has a certain amount of freedom of action. What matters is that the employer has the *right* to control the details of how the services are performed. The fact that an individual is employed part-time or minimally has no bearing on his status as an employee or independent contractor. Neither does any designation as volunteer.

Generally the determination involves questions of whether the service recipient has behavioral control and economic control, and of the relationship between the parties, including any written contract. In applying the common-law rules, it must be considered whether the service recipient has behavioral and financial control over the worker and evaluates the relationship between the parties, including how they view their relationship.

Behavioral controls are evidenced by facts which indicate whether the service recipient has a right to direct or control how the worker performs the tasks for which he or she is hired. Facts which illustrate the right to control how a worker performs a task include the provision of training or instruction.

Financial controls are evidenced by facts which indicate whether the service recipient has a right to direct or control the financial aspects of the worker's activities. These include

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significant investment, unreimbursed expenses, making services available to the relevant market, the method of payment, and the opportunity for profit or loss.

The relationship of the parties is generally evidenced by examining the parties' agreements and actions with respect to each other, paying close attention to those facts which show not only how they perceive their own relationship but also how they represent their relationship to others. Facts which illustrate how the parties perceive their relationship include the intent of the parties as expressed in written contracts; the provision of, or lack of, employee benefits; the right of the parties to terminate the relationship; the permanency of the relationship, and whether the services performed are part of the service recipient's regular business activities.

The fact that an individual is employed part-time, seasonal, intermittent, or works for more than one employer, is not evidence of independent contractor status. Nor is the designation of a worker as a volunteer exclusionary to a contractor; volunteers are frequently determined to be employees. Similarly, a part-time worker may be an employee under the common-law rules.

Who is the Employer? Who is responsible for Employment Taxes?

IRC 3401(d)(1) states that the term "employer" means the person for whom the individual performs the service, except that if that person does not have control of the wages, the term employer means the person having control of the payment of wages. See also *Otte v. United States*, 419 U.S. 43 (1974) wherein the Supreme Court held that an employer under IRC 3401(d)(1) was also an employer for purposes of withholding tax imposed by IRC 3101. This principle was extended to the employer's share of FICA taxes imposed as per IRC 3111 in *re: Armadillo Corp.*, 410 F Supp. 407 (D.C. 1976), aff'd 561 F.2d 1382 (10th Cir, 1977). When the amount paid is compensation to an employee of another entity, the entity making the payment assumes responsibility to pay the applicable employment taxes under IRC 3401(d)(1). Entities cannot circumvent the withholding provisions of federal employment tax law by transferring employee payments from one entity to another.

Teachers/Instructors/topic Coaches, tutors, et al: Teachers/tutors when engaged by a school have been consistently held to be common law employees, because the right to direct and control exists in these instances. In particular, when teaching/coaching/ tutoring/ instructing services are performed through a public school the fact that these services are integral to the operation of the school's purpose weighs heavily in determining employee status.

IRC Section 3509 provides that if an employer fails to deduct and withhold any tax under chapter 24 (income tax withholding) or subchapter A of Chapter 21 (employee portion of FICA) with respect to any employee by reason of treating an employee as not being an employee, the employer's liability is 1.5 percent of the employee's wages plus 20 percent of

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the employee's portion of the FICA tax. The employer's liability is doubled in cases where the employer failed to meet the reporting requirements of IRC section 6041(a) or IRC section 6051 consistent with the treatment of employees as independent contractors. IRC section 3509(c) provides that the reduced rates of IRC section 3509 do not apply in cases of an employer's intentional disregard of the requirement to deduct and withhold such tax.

IRC section 3509(d)(1)(C) provides that if the amount of liability for tax is determined under 3509 then sections 3402(d) (regarding credit for tax paid by the worker) and 6521 (regarding offset for payment of SECA tax) do not apply. IRC section 3509(d)(2) provides that section 3509 rates do not apply where the employer withholds income tax withholding but not FICA.

IRC section 3509(d)(3) provides that IRC section 3509 does not apply to an individual described in IRC section 3121(d)(3), "Statutory employee."

Settlements in exam situations: the IRS has a classification settlement program (CSP) which can be considered to settle reclassification issues in some cases. When the CSP applies and the taxpayer is in agreement, a contract between the entity and the Internal Revenue Service settles the issue by assessing the applicable tax for the latest examined year of an open exam only. No forms W-2 are required to be filed when a reclassification case is closed by agreement with a CSP.

Internal Revenue Service (Government)'s Position: It is the position of the government that the individuals' services listed constitute wages paid to employees and the applicable income tax withholding, FICA taxes, and Medi taxes, both in the employees' portion and the employer's portion be assessed. As there was not reporting consistency, section 530 cannot apply.

There appears to be no willful intent to avoid payroll taxes and in most instances a form 1099 may not have been required. The reduced rates of section 3509(a) can be applied. The rates under IRC 3509(a) when a form 1099 was issued or not required are as follows: Income tax withholding: 1.5% of wages paid to employee; Employee portion of FICA and Medi: 20% of amount that should have been imposed; Employer's portion of FICA and Medi at 100%.

The City's eligibility for a CSP (Classification Settlement Program) agreement on these issues is being requested within the IRS at this time. If a CSP agreement is agreed to between the parties, it precludes issuing a form W2 and also precludes the employer from collecting the employee's portion of FICA-OASDI or Medicare tax from the employee or receiving an income tax withholding abatement under IRC 3402. It also allows the issue to be assessed for only one year, which is 2014 in this case.

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2014 Calculations:

TOTALS wages \$67,984..

	<u>IRC 3509(a) rates</u>
<i>Income Tax</i>	1.5%
<i>FICA OASDI tax</i>	.84%+6.2%
<i>Medicare tax</i>	.29%+1.45%
<i>Total Taxes</i>	10.28%

Total proposed tax at 3509 rates equals \$ 6,988.76

reclassifications

<u>school</u>	<u>total \$</u>	<u>position</u>	<u>title</u>
Boston Latin	\$ 4,860.00	accompanists	accompani
Harvard Kent Element	\$ 10,995.00	supervision before/after care/super	
joseph Lee K-8	\$ 400.00	supervision before scho	case/super
Curley K-8	\$ 750.00	coach- wrestling	coach
E Bos High	\$ 700.00	coach-assist baseball	coach
Boston Latin	\$ 4,000.00	coordinator, AP	coordiantor
E Bos High	\$ 500.00	coordinator, science fair	coordiantor
Patrick Kennedy Ele	\$ 2,345.00	coordinator-before scho	coordiantor
Josiah Quincy Elem	\$ 5,831.50	coordinator-recess, offic	coordiantor
Sam Adams Elem	\$ 1,250.00	coordinator-workshops	coordiantor
E Bos High	\$ 1,200.00	fellowship	fellowship
E Bos High	\$ 3,674.00	interns	internships
E Bos High	\$ 300.00	driver	misc service
E Bos High	\$ 400.00	disc jockey services	misc service
Patrick Kennedy Ele	\$ 200.00	schedule preparer	misc service
Boston Latin	\$ 3,352.50	stipends, services	misc service
Boston Latin	\$ 15,200.00	proctors, various	proctors
joseph Lee K-8	\$ 2,000.00	Liasion-tech & training	support sta
Donald McKay K-8	\$ 400.00	support staff-MCAS- trai	support sta
Josiah Quincy Elem	\$ 7,025.00	teacher-off hours	teachers
Sam Adams Elem	\$ 1,191.00	translation/interpreter s	translators
Donald McKay K-8	\$ 720.00	translator service	translators
E Bos High	\$ 690.00	translator services	translators
	\$ 67,984.00		