

ENFORCEABLE UNDERTAKING

This undertaking is **given** by The Creche and Kindergarten Association Limited (ABN 59 150 737 849) and **accepted** by the Fair Work Ombudsman pursuant to s 715(2) of the *Fair Work Act 2009* in relation to the contraventions described in clause 6 of this undertaking.

ENFORCEABLE UNDERTAKING

PARTIES

1. This enforceable undertaking (**Undertaking**) is given to the Fair Work Ombudsman (**FWO**) pursuant to section 715 of the *Fair Work Act 2009* (Cth) (**FW Act**) by The Creche and Kindergarten Association Limited (**C&K**), 257 Gympie Road, Kedron, Queensland 4031.

COMMENCEMENT

2. This Undertaking comes into effect when:
 - (a) the Undertaking is executed by C&K; and
 - (b) the FWO accepts the Undertaking so executed (**Commencement Date**).

BACKGROUND

3. C&K is a not-for-profit company operating 180 C&K childcare centres and kindergartens across Queensland. C&K also operates a Registered Training Organisation. C&K employs over 2,000 teachers, educators and support employees. C&K processes payroll for approximately 1,600 employees fortnightly.
4. On 14 October 2020 and 15 January 2021, C&K notified the FWO that:
 - (a) In the course of conducting a self-initiated review of its payroll systems in preparation for implementing new systems, C&K had identified underpayments for the period from 1 July 2013 to 16 September 2020 totalling \$209,168 for 1,336 current and former employees listed in the Schedules to this Undertaking (**Schedule Employees**).
 - (b) The underpayments arose as a result of C&K applying an incorrect interpretation to the terms of the applicable enterprise agreement, resulting in some part-time and casual employees being paid at ordinary or penalty rates for certain hours which should have correctly been paid at overtime rates. In particular:
 - i. the averaging of hours across fortnightly periods for part-time and casual employees covered by the *C&K Children's Services Enterprise Agreement 2019* (**the current EA**) and preceding agreements with

similar clauses (*C&K Children's Services Enterprise Agreement 2013-2015* and *C&K Children's Services Enterprise Agreement 2016*) (collectively, **Children's Services EAs**), rather than calculating overtime on a weekly basis as required by these enterprise agreements; and

- ii. not paying overtime rates for work performed by a casual employee covered by the Children's Services EAs in excess of eight hours per day, as required by the Children's Services EAs.

5. Prior to the execution of this Undertaking, C&K notified the FWO that, it had:

- (a) calculated and rectified the underpayments referred to in clause 4 above by 10 March 2021 making payments to each of the 1,260 employees referred to in column A of Schedule A to this Undertaking (**Schedule A Employees**) in the amounts referred to in column B of Schedule A;
- (b) paid interest to each of the Schedule A Employees on the amount referred to in column B of Schedule A, in the sum referred to in column C of Schedule A, calculated using an interest rate that is 5% compound interest per annum totalling \$40,442;
- (c) taken steps to make payments totalling \$8,659.60 to 76 former employees referred to in column A of Schedule B to this Undertaking (**Schedule B Employees**) whom C&K had been unable to locate and was attempting to make payments into the last known bank accounts for these employees; and
- (d) updated payroll rules to apply the correct interpretations of the current EA to avoid underpayments occurring again in future.

ADMISSIONS

- 6. The FWO has a reasonable belief, and C&K admits, that C&K contravened section 50 of the FW Act between 1 July 2013 and 16 September 2020 (**Relevant Period**) by contravening clauses 11.4(g) and 11.5(f) of the Children's Services EAs by failing to pay the Schedule Employees the correct overtime rates required to be paid to part-time and casual employees for some time worked in excess of ordinary hours.
- 7. The contraventions identified in clause 6 of this Undertaking do not include:

- (a) any contraventions which relate to or arise as a consequence of C&K failing to correctly apply the Children's Services EAs to any employee not listed in the Schedules to this Undertaking (**Non-schedule Employees**). For the avoidance of doubt, this Undertaking is not given in respect of any Non-schedule Employees who were underpaid as a result of C&K failing to correctly apply the Children's Services EAs and the FWO's acceptance of this Undertaking is not based on any reasonable belief about the existence of any contravention because of any such underpayment; or
- (b) any contraventions which have not yet occurred or been identified at the date that this Undertaking is offered by C&K (whether or not those contraventions are identified in the Independent Audits described at clause 14 below). For the avoidance of doubt this Undertaking is not given in respect of any contravention which has not occurred on the date which it is offered by C&K and the FWO's acceptance of this Undertaking is not based on any reasonable belief about the existence of any such contravention.

UNDERTAKINGS

- 8. C&K will take the actions set out at clauses 9 to 46 below.

Review and rectification of underpayments

- 9. By 12 November 2021, C&K will provide the FWO evidence of all payments made to current and former employees to rectify underpayments to each of the Schedule Employees under the Children's Services EAs during the Relevant Period, including any interest paid on those amounts (such interest to be calculated using an interest rate of 5% compound interest per annum) (**Underpayments**).
- 10. If any of the former Schedule B Employees to whom Underpayments are owed cannot be located by 12 November 2021, C&K will pay the underpayment amounts (without interest) owing to those employees to the Commonwealth of Australia in accordance with section 559 of the FW Act within 30 days of 12 November 2021. C&K will complete the required documents supplied by the FWO for this purpose.
- 11. In the event that the FWO is able to locate and contact any former C&K employees to whom Underpayments are owed, the FWO will (in addition to its obligations under

section 559 of the FW Act) notify C&K in writing of the name and contact details of the former employee. Within 14 days of receiving any such notice C&K will pay the former employee interest on the amount already paid by C&K to the Commonwealth of Australia in respect of that employee, calculated for each financial year from the date that the employee first became entitled to that amount until the date on which that amount is paid, using an interest rate of 5% compound interest per annum.

Provision of information to the FWO

12. By 30 November 2021, C&K will provide to the FWO information about the new systems and processes that it has put in place to ensure compliance with its obligations under the current EA, the FW Act and the *Fair Work Regulations 2009* (Cth) (**FW Regulations**).
13. If the information provided by C&K is determined by the FWO to be insufficient to satisfy the FWO that the new systems and process will prevent future instances of non-compliance with the current EA, the FW Act or the FW Regulations, C&K must, in response to a request by the FWO, provide further information as requested by the FWO within a period of 14 days.

Independent Audits

14. C&K must, at its cost, engage an appropriately qualified, experienced, external and independent accounting professional or an employment law specialist (**Independent Auditor**) to conduct three audits of C&K's compliance with the FW Act and FW Regulations, in relation to the Children's Services EAs, and any future agreements that replace the current EA (**Audits**).
15. C&K will notify the FWO of its proposed Independent Auditor by no later than 8 November 2021. The FWO may in its sole discretion approve the Independent Auditor in writing or otherwise require C&K to propose other Independent Auditors until the FWO has approved in writing an Independent Auditor. The Independent Auditor must be approved by the FWO in writing prior to being engaged by C&K.
16. C&K must ensure that each of the Audits conducted by the Independent Auditor includes:
 - (a) a sample of 10% of C&K's average fortnightly payroll (at least 160 educators)

(Sampled Employees);

- (b) an assessment of whether the current EA (or replacement instruments) applies to all Sampled Employees;
- (c) an assessment of whether the Sampled Employees to whom the current EA (or replacement instruments) applies have been correctly classified by C&K;
- (d) an assessment of whether the pay and conditions of the Sampled Employees to whom the current EA (or replacement instruments) applies is in compliance with the FW Act and the current EA (or replacement instruments);
- (e) direct contact with Sampled Employees to whom the current EA (or replacement instruments) applies by way of site visits to at least five different sites, to ensure accuracy of hours worked;
- (f) the production of a written report on each of the Audits setting out the Independent Auditor's findings, and the facts and circumstances surrounding them, to the FWO; and
- (e) that each of the written reports referred to in (f) above contains the following declarations from the Independent Auditor:
 - (i) the Independent Auditor has no actual, potential or perceived conflict of interest in providing the report to the FWO;
 - (ii) notwithstanding that the Independent Auditor is retained by C&K, the Independent Auditor undertakes that it has acted independently, impartially, objectively and without influence from C&K in preparing the report;
 - (iii) the report is provided in accordance with applicable professional standards (which will be listed in the report); and
 - (iv) the report is provided to the FWO for its benefit and the FWO can rely on the report.

The First Audit

17. C&K must ensure the Independent Auditor commences the first of the Audits by no later

than 31 January 2022 (**First Audit**).

18. For the First Audit, the relevant pre-audit period to assess Sampled Employees is one year.
19. The relevant audit period for the First Audit must be at least two full consecutive pay periods falling within the period 1 January 2021 to 31 December 2021.
20. By 30 November 2021, C&K will provide for the FWO's approval, details of the methodology to be used by the Independent Auditor to conduct the First Audit.
21. C&K will use its best endeavours to ensure the Independent Auditor provides a draft written report of the First Audit directly to the FWO by 30 April 2022, setting out the draft First Audit findings, and the facts and circumstances supporting the First Audit findings. C&K will ensure the Independent Auditor does not provide the draft written report, or a copy of the same, to C&K without the FWO's approval.
22. C&K will use its best endeavours to ensure the Independent Auditor finalises the First Audit and provides a written report of the First Audit (**First Audit Report**) directly to the FWO within one month of FWO providing any comments on the draft report to the Independent Auditor. C&K will ensure the Independent Auditor does not provide the First Audit Report, or a copy of the same, to C&K without the FWO's approval.

The Second Audit

23. C&K must ensure the Independent Auditor commences the second of the Audits by no later than 31 January 2023 (**Second Audit**).
24. For the Second Audit, the relevant pre-audit period to assess Sampled Employees is one year.
25. The relevant audit period for the Second Audit must be at least two full consecutive pay periods falling within the period 1 January 2022 to 31 December 2022.
26. By 30 November 2022, C&K will provide for the FWO's approval, details of the methodology to be used by the Independent Auditor to conduct the Second Audit.
27. C&K will use its best endeavours to ensure the Independent Auditor provides a draft written report of the Second Audit directly to the FWO by 30 April 2023, setting out the draft Second Audit findings, and the facts and circumstances supporting the Second

Audit findings. C&K will ensure the Independent Auditor does not provide the draft written report, or a copy of the same, to C&K without the FWO's approval.

28. C&K will use its best endeavours to ensure the Independent Auditor finalises the Second Audit and provides a written report of the Second Audit (**Second Audit Report**) directly to the FWO within one month of FWO providing any comments on the draft report to the Independent Auditor. C&K will ensure the Independent Auditor does not provide the written report, or a copy of the same, to C&K without the FWO's approval.

The Third Audit

29. C&K must ensure the Independent Auditor commences the third of the Audits by 31 January 2024 (**Third Audit**).
30. For the Third Audit, the relevant pre-audit period to assess Sampled Employees is one year.
31. The relevant audit period for the Third Audit must be at least two full consecutive pay periods falling within 1 January 2023 to 31 December 2023.
32. By 30 November 2023, C&K will provide for the FWO's approval, details of the methodology to be used by the Independent Auditor to conduct the Third Audit.
33. C&K will use its best endeavours to ensure the Independent Auditor provides a draft written report of the Third Audit directly to the FWO by 30 April 2024, setting out the draft Third Audit findings, and the facts and circumstances supporting the Third Audit findings. C&K will ensure the Independent Auditor does not provide the draft written report, or a copy of the same, to C&K without the FWO's approval.
34. C&K will use its best endeavours to ensure the Independent Auditor finalises the Third Audit and provides a written report of the Third Audit (**Third Audit Report**) directly to the FWO within one month of FWO providing any comments on the draft report to the Independent Auditor. C&K will ensure the Independent Auditor does not provide the written report, or a copy of the same, to C&K without the FWO's approval.

Outcome of Audits

35. If any of the Audits identify underpayments to any current or former employees, C&K will conduct a reconciliation of the amounts paid to those employees during the

relevant pre-audit period and rectify any underpayments that are identified. The reconciliation period for each identified employee will be from the start of the relevant pre-audit period to the end of the relevant audit period.

36. C&K will provide to the FWO evidence of such rectification within 28 days of being informed by the FWO of the requirement to undertake the reconciliation.
37. If any employees identified in the Audits as having underpayments owing to them cannot be located within 60 days of the conclusion of the Third Audit, C&K will pay those amounts to the Commonwealth of Australia (through the FWO) in accordance with section 559 of the FW Act. C&K will complete the required documents supplied by the FWO for this purpose.
38. If any of the Audits identify an underpayment of minimum entitlements to one or more employees, and the FWO reasonably believes that employees not included in the Audits are also likely to have been underpaid, C&K will engage an accounting professional or an employment law specialist approved by the FWO to conduct a further audit of all its employees to whom the current EA (or replacement instrument) applies (or a particular cohort of employees within this group), as determined by the FWO (**Additional Audit**). Any Additional Audit must be paid for by C&K.
39. If requested by the FWO, C&K will provide the FWO with all records and documents used to conduct any or all of the Audits (including any Additional Audit), within 7 days of such a request.

Training

40. By 31 March 2022, C&K will ensure that all persons with responsibility for human resources, recruitment, payroll functions, setting of rosters and management of staff are provided with training in relation to the entitlements conferred on employees by the current EA (and any replacement instruments), the FW Act and the FW Regulations (**Training**). C&K must:
 - (a) provide the training materials to be used in the Training to the FWO no later than 14 days before the Training is to be conducted;
 - (b) provide evidence of attendance at the Training to the FWO within 7 days of the

Training being provided (including the name and position of all attendees and the date on which the training was attended);

- (c) for a period of 3 years from the execution of this Undertaking, ensure that the educational activities are completed by any new or existing employees or contractors who, after the commencement of this Undertaking, acquire managerial, payroll and human resources functions responsibilities; and
- (d) provide evidence of the completion of the education activities to the FWO on a quarterly basis in respect of those activities being completed by relevant persons (including the name and position of all persons and the date(s) on which the activities were undertaken and completed) during that previous quarter.

Notices – Internal and External

Media Release

- 41. Upon acceptance of the Undertaking, the FWO will publish a media release on its website in respect of this Undertaking.

Website Notice

- 42. Within 28 days of, but not prior to, the FWO publishing a media release on its website in respect of the Undertaking, C&K will place a notice on its website, accessible through a hyperlink on the front page of www.candk.asn.au (**Website Notice**).
- 43. The Website Notice must:
 - (a) be in the form of the Website Notice set out at Attachment A;
 - (b) be displayed in at least size 10 font; and
 - (c) remain on the website for a period of six weeks.
- 44. Within 7 days of placing the Website Notice on its website, C&K will provide to the FWO evidence of its placement.

Notices – External

- 45. By 12 November 2021 C&K will inform:
 - (a) the Commonwealth Department of Education, Skills and Employment; and

- (b) the Queensland Department of Education – Queensland Kindergarten Funding, of its contraventions of the Current EA and the Children's Services EA set out in clause 4 above. C&K will provide a copy of its notifications to the FWO within 7 days of notification.

No Inconsistent Statements

46. C&K must not, and must use its best endeavours to ensure that its officers, employees or agents do not, make any statement or otherwise imply, either orally or in writing, anything that is inconsistent with admissions or acknowledgements contained in this Undertaking.

ACKNOWLEDGEMENTS

47. C&K acknowledges that:

- (a) the FWO may;
- (i) make this Undertaking (including any of the Attachments) available for public inspection, including by posting it on the FWO internet site at www.fairwork.gov.au;
 - (ii) release a copy of this Undertaking (including any of the Attachments) pursuant to any relevant request under the *Freedom of Information Act 1982* (Cth);
 - (iii) issue a media release in relation to this Undertaking;
 - (iv) from time to time, publicly refer to the Undertaking (and any of the Attachments hereto) and its terms; and
 - (v) rely upon the admissions made by C&K set out in clause 6 above in respect of decisions taken regarding enforcement action in the event that C&K is found to have failed to comply with its workplace relations obligations in the future, including but not limited to any failure by C&K to comply with its obligations under this Undertaking;
- (b) consistent with the Note to section 715(4) of the FW Act, this Undertaking in no way derogates from the rights and remedies available to any other person arising

from the conduct set out herein;

- (c) consistent with section 715(3) of the FW Act, C&K may withdraw from or vary this Undertaking at any time, but only with the consent of the FWO; and
- (d) if C&K contravenes any of the terms of this Undertaking:
 - (i) the FWO may apply to any of the Courts set out in section 715(6) of the FW Act, for orders under section 715(7) of the FW Act; and
 - (ii) this Undertaking may be provided to the Court as evidence of the admissions made by C&K in clause 6 above, and also in respect of the question of costs.

Executed as an undertaking

EXECUTED by C&K in accordance with section 127(1) of the *Corporations Act 2001*:

M. Gibson
(Signature of director)

Megan Gibson
(Name of director)

01/11/2021
(Date)

in the presence of:

[Signature]
(Signature of witness)

YOLANDE GAIGE WILTSHIRE
(Name of witness)

K. Fleming
(Signature of director/company secretary)

Katherine Fleming
(Name of director/company secretary)

01/11/2021
(Date)

in the presence of:

[Signature]
(Signature of witness)

YOLANDE GAIGE WILTSHIRE
(Name of witness)

ACCEPTED by the FAIR WORK OMBUDSMAN pursuant to section 715(2) of the *Fair Work Act 2009* on:

[Signature]
Mark Scully, Deputy Fair Work
Ombudsman – Compliance and
Enforcement

Delegate for the FAIR WORK
OMBUDSMAN

in the presence of:

[Signature]
(Signature of witness)

5 November 2021
(Date)

5 November 2021
(Name of Witness)

SCHEDULE A EMPLOYEES

Column A		Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
1		\$159.53	\$24.45
2		\$42.57	\$0.00
3		\$6.27	\$1.30
4		\$14.59	\$2.26
5		\$282.80	\$52.39
6		\$78.78	\$16.37
7		\$843.02	\$261.57
8		\$1,129.42	\$216.29
9		\$142.65	\$37.14
10		\$189.11	\$37.76
11		\$51.83	\$12.24
12		\$92.93	\$12.61
13		\$490.65	\$19.00
14		\$3.87	\$0.19
15		\$6.58	\$0.00
16		\$52.88	\$5.42
17		\$544.33	\$39.35
18		\$88.67	\$8.49
19		\$73.49	\$16.68
20		\$16.71	\$3.47
21		\$516.26	\$72.87
22		\$75.97	\$7.79

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
23		\$20.56	\$2.82
24		\$48.91	\$10.16
25		\$477.92	\$58.92
26		\$222.45	\$33.29
27		\$3.55	\$0.36
28		\$20.42	\$3.78
29		\$3.49	\$0.72
30		\$14.58	\$0.73
31		\$145.50	\$17.06
32		\$387.75	\$31.73
33		\$575.50	\$80.80
34		\$52.22	\$6.08
35		\$46.52	\$9.66
36		\$36.38	\$1.82
37		\$18.35	\$3.49
38		\$42.97	\$3.64
39		\$13.94	\$2.90
40		\$64.27	\$5.80
41		\$256.50	\$19.70
42		\$19.35	\$0.97
43		\$436.94	\$21.66
44		\$206.49	\$23.47
45		\$12.24	\$2.54
46		\$33.63	\$4.00

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
47		\$107.42	\$6.47
48		\$129.93	\$16.30
49		\$208.37	\$17.13
50		\$45.84	\$0.00
51		\$53.04	\$2.65
52		\$44.13	\$6.52
53		\$32.08	\$4.23
54		\$319.11	\$22.52
55		\$77.69	\$9.27
56		\$18.14	\$2.42
57		\$315.38	\$21.41
58		\$178.38	\$18.11
59		\$895.35	\$45.48
60		\$37.24	\$1.45
61		\$731.88	\$28.69
62		\$25.29	\$5.25
63		\$18.55	\$2.48
64		\$130.19	\$17.89
65		\$1,425.13	\$152.14
66		\$3,616.56	\$325.59
67		\$19.35	\$0.00
68		\$90.72	\$14.07
69		\$7.10	\$0.73
70		\$236.45	\$17.17

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
71		\$188.79	\$14.65
72		\$46.52	\$17.01
73		\$3.57	\$0.55
74		\$25.83	\$2.65
75		\$473.40	\$75.50
76		\$48.97	\$10.17
77		\$168.02	\$10.43
78		\$7.54	\$0.77
79		\$130.45	\$19.60
80		\$7.10	\$0.73
81		\$117.23	\$11.79
82		\$397.35	\$65.02
83		\$28.59	\$4.43
84		\$142.04	\$14.56
85		\$88.90	\$10.37
86		\$42.97	\$2.91
87		\$16.15	\$1.01
88		\$20.73	\$4.31
89		\$369.66	\$22.10
90		\$4.49	\$0.22
91		\$78.47	\$7.24
92		\$80.75	\$12.53
93		\$128.19	\$6.41
94		\$8.56	\$1.33

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
95		\$50.14	\$10.42
96		\$10.72	\$1.66
97		\$45.41	\$6.16
98		\$18.97	\$2.94
99		\$50.11	\$1.74
100		\$329.97	\$85.05
101		\$367.21	\$35.66
102		\$49.09	\$4.83
103		\$76.01	\$7.79
104		\$15.48	\$0.39
105		\$91.98	\$14.27
106		\$264.62	\$8.12
107		\$107.88	\$8.90
108		\$145.30	\$9.64
109		\$296.97	\$13.48
110		\$13.06	\$1.34
111		\$201.05	\$25.35
112		\$38.94	\$5.81
113		\$89.63	\$13.50
114		\$59.79	\$4.51
115		\$15.99	\$2.42
116		\$280.01	\$25.13
117		\$568.55	\$11.90
118		\$86.44	\$9.86

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
119		\$214.48	\$14.03
120		\$15.51	\$0.00
121		\$32.18	\$3.69
122		\$7.34	\$1.14
123		\$284.39	\$7.56
124		\$23.95	\$2.74
125		\$21.49	\$1.82
126		\$585.32	\$33.98
127		\$112.15	\$5.89
128		\$194.01	\$16.59
129		\$86.67	\$4.71
130		\$193.40	\$19.82
131		\$50.25	\$5.15
132		\$19.70	\$1.66
133		\$66.20	\$7.45
134		\$140.45	\$6.68
135		\$123.35	\$5.41
136		\$181.14	\$17.65
137		\$20.48	\$1.80
138		\$30.69	\$1.93
139		\$40.37	\$6.26
140		\$23.22	\$1.16
141		\$19.13	\$0.96
142		\$120.72	\$10.78

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
143		\$7.54	\$0.77
144		\$7.34	\$1.14
145		\$60.30	\$6.18
146		\$85.90	\$12.31
147		\$7.54	\$0.77
148		\$226.46	\$13.70
149		\$7.29	\$0.36
150		\$355.23	\$19.02
151		\$669.15	\$50.47
152		\$35.45	\$0.19
153		\$82.42	\$0.39
154		\$930.71	\$89.04
155		\$27.09	\$1.35
156		\$40.58	\$0.00
157		\$12.12	\$0.00
158		\$502.34	\$31.67
159		\$38.97	\$1.16
160		\$74.26	\$3.71
161		\$47.07	\$2.35
162		\$304.18	\$23.15
163		\$157.35	\$13.56
164		\$27.09	\$2.78
165		\$3.16	\$0.16
166		\$343.95	\$50.05

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
167		\$185.47	\$6.13
168		\$337.16	\$15.52
169		\$60.31	\$3.39
170		\$58.45	\$5.30
171		\$87.76	\$4.73
172		\$333.89	\$86.66
173		\$163.88	\$28.38
174		\$13.50	\$2.80
175		\$498.72	\$182.36
176		\$3,096.31	\$827.71
177		\$46.45	\$1.94
178		\$98.83	\$4.94
179		\$161.41	\$0.00
180		\$66.31	\$3.32
181		\$6.63	\$0.33
182		\$40.37	\$6.97
183		\$78.41	\$16.43
184		\$379.58	\$50.74
185		\$192.42	\$46.10
186		\$332.71	\$100.57
187		\$8.11	\$2.97
188		\$11.11	\$1.51
189		\$10.72	\$1.66
190		\$188.57	\$20.00

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
191		\$868.56	\$70.75
192		\$356.75	\$23.68
193		\$598.41	\$78.15
194		\$578.13	\$148.87
195		\$236.26	\$73.47
196		\$407.31	\$14.80
197		\$12.24	\$1.90
198		\$115.30	\$28.24
199		\$4.88	\$1.79
200		\$20.83	\$5.36
201		\$140.22	\$0.00
202		\$87.12	\$31.85
203		\$224.10	\$29.83
204		\$64.26	\$15.18
205		\$71.58	\$3.58
206		\$387.07	\$100.79
207		\$280.08	\$21.54
208		\$187.02	\$29.67
209		\$87.64	\$29.86
210		\$1,171.37	\$166.52
211		\$207.91	\$45.71
212		\$3.77	\$0.39
213		\$20.12	\$1.01
214		\$257.39	\$61.32

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
215		\$332.66	\$42.21
216		\$114.66	\$30.58
217		\$497.25	\$167.45
218		\$6.77	\$2.48
219		\$6.39	\$2.34
220		\$288.39	\$46.50
221		\$60.07	\$3.00
222		\$83.42	\$14.88
223		\$304.60	\$37.26
224		\$46.68	\$7.22
225		\$42.36	\$14.02
226		\$5.89	\$0.00
227		\$10.41	\$2.16
228		\$140.91	\$12.10
229		\$268.84	\$80.14
230		\$455.25	\$114.61
231		\$6.49	\$2.37
232		\$12.65	\$0.63
233		\$807.16	\$77.66
234		\$37.69	\$3.86
235		\$7.10	\$0.73
236		\$105.17	\$30.00
237		\$7.54	\$0.77
238		\$57.86	\$10.72

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
239		\$706.91	\$53.15
240		\$865.61	\$81.67
241		\$98.71	\$36.09
242		\$4,769.03	\$1,403.60
243		\$118.30	\$7.95
244		\$946.79	\$117.67
245		\$67.60	\$6.93
246		\$118.69	\$5.93
247		\$171.99	\$42.46
248		\$13.26	\$0.66
249		\$7.74	\$0.39
250		\$79.57	\$3.98
251		\$11.02	\$1.68
252		\$70.05	\$14.55
253		\$89.37	\$23.01
254		\$169.18	\$30.25
255		\$142.86	\$21.63
256		\$2,179.98	\$192.11
257		\$181.25	\$47.20
258		\$58.47	\$2.92
259		\$156.59	\$3.63
260		\$278.35	\$29.24
261		\$204.48	\$63.07
262		\$117.77	\$11.45

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
263		\$5,283.22	\$640.99
264		\$7.10	\$0.73
265		\$181.96	\$63.12
266		\$69.46	\$3.87
267		\$145.96	\$5.55
268		\$626.70	\$72.36
269		\$51.72	\$17.81
270		\$75.80	\$9.72
271		\$190.08	\$69.50
272		\$130.99	\$45.43
273		\$39.78	\$1.99
274		\$7.54	\$0.77
275		\$50.14	\$7.78
276		\$163.09	\$34.67
277		\$59.30	\$5.77
278		\$138.02	\$19.95
279		\$6.28	\$1.30
280		\$183.69	\$15.31
281		\$270.74	\$66.99
282		\$368.85	\$21.71
283		\$350.05	\$30.56
284		\$915.34	\$134.07
285		\$65.34	\$13.75
286		\$109.16	\$5.46

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
287		\$79.68	\$5.19
288		\$26.52	\$1.33
289		\$12.91	\$1.32
290		\$40.26	\$5.72
291		\$18.97	\$3.59
292		\$2,605.36	\$601.46
293		\$360.34	\$66.42
294		\$1,479.64	\$475.08
295		\$50.95	\$2.55
296		\$93.13	\$9.55
297		\$335.13	\$89.78
298		\$14.58	\$0.73
299		\$130.75	\$47.81
300		\$193.41	\$9.67
301		\$20.23	\$5.27
302		\$1,905.10	\$98.21
303		\$132.30	\$47.09
304		\$119.84	\$11.71
305		\$37.00	\$13.53
306		\$277.90	\$61.04
307		\$172.32	\$16.71
308		\$6.73	\$1.04
309		\$272.87	\$40.88
310		\$835.57	\$133.71

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
311		\$69.28	\$7.10
312		\$16.91	\$2.62
313		\$275.37	\$35.61
314		\$574.08	\$38.97
315		\$7.29	\$0.36
316		\$283.11	\$31.27
317		\$301.08	\$49.22
318		\$62.03	\$0.33
319		\$208.97	\$24.24
320		\$519.97	\$76.00
321		\$60.20	\$0.46
322		\$214.92	\$21.83
323		\$470.40	\$52.19
324		\$148.79	\$37.25
325		\$143.88	\$10.92
326		\$88.08	\$31.47
327		\$111.12	\$7.90
328		\$108.06	\$21.41
329		\$235.45	\$48.92
330		\$930.14	\$98.13
331		\$93.49	\$9.58
332		\$10.30	\$2.63
333		\$382.71	\$36.43
334		\$3.87	\$0.19

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
335		\$51.15	\$12.03
336		\$1,658.27	\$537.21
337		\$62.14	\$14.09
338		\$237.28	\$5.49
339		\$25.26	\$0.00
340		\$88.79	\$4.44
341		\$382.32	\$31.55
342		\$173.84	\$13.16
343		\$637.47	\$36.98
344		\$26.89	\$1.74
345		\$22.85	\$1.14
346		\$1,313.75	\$317.06
347		\$21.87	\$1.09
348		\$156.93	\$14.55
349		\$271.83	\$59.69
350		\$264.49	\$27.69
351		\$149.60	\$32.32
352		\$27.12	\$4.18
353		\$180.06	\$20.33
354		\$41.86	\$7.71
355		\$29.67	\$1.48
356		\$634.29	\$74.85
357		\$209.34	\$40.88
358		\$65.90	\$4.66

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
359		\$488.69	\$69.87
360		\$76.75	\$7.87
361		\$492.52	\$29.14
362		\$14.68	\$2.28
363		\$1,214.44	\$239.54
364		\$47.85	\$14.56
365		\$672.73	\$126.45
366		\$78.07	\$28.55
367		\$274.49	\$37.11
368		\$41.90	\$6.05
369		\$505.30	\$42.59
370		\$625.60	\$48.05
371		\$1,656.37	\$267.93
372		\$234.30	\$41.05
373		\$37.40	\$5.12
374		\$31.61	\$3.88
375		\$17.99	\$4.78
376		\$13.26	\$0.66
377		\$6.57	\$1.71
378		\$703.62	\$103.47
379		\$34.49	\$5.35
380		\$315.45	\$53.89
381		\$24.23	\$0.00
382		\$101.73	\$7.05

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
383		\$32.83	\$8.55
384		\$68.98	\$25.22
385		\$52.82	\$0.37
386		\$103.19	\$24.25
387		\$184.35	\$49.43
388		\$108.67	\$18.63
389		\$156.43	\$24.85
390		\$145.80	\$7.29
391		\$41.03	\$0.00
392		\$13.26	\$0.66
393		\$12.79	\$4.67
394		\$21.87	\$1.09
395		\$5,632.05	\$1,406.96
396		\$91.98	\$16.35
397		\$1,109.01	\$153.07
398		\$82.78	\$8.06
399		\$151.72	\$25.81
400		\$20.19	\$3.49
401		\$56.41	\$10.06
402		\$996.83	\$95.35
403		\$565.03	\$130.57
404		\$610.96	\$161.70
405		\$34.66	\$8.27
406		\$131.30	\$34.19

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
407		\$266.00	\$30.64
408		\$108.63	\$27.34
409		\$12.97	\$3.38
410		\$40.61	\$0.93
411		\$5.69	\$1.18
412		\$97.70	\$13.82
413		\$50.83	\$2.54
414		\$19.70	\$5.13
415		\$146.51	\$24.73
416		\$2,652.68	\$316.60
417		\$11.87	\$4.34
418		\$102.15	\$16.89
419		\$26.80	\$1.90
420		\$89.36	\$22.97
421		\$8.35	\$2.17
422		\$53.85	\$5.94
423		\$259.98	\$52.15
424		\$61.15	\$0.00
425		\$19.70 -	\$5.13
426		\$3.55	\$0.36
427		\$553.97	\$54.40
428		\$327.51	\$63.09
429		\$62.89	\$6.70
430		\$944.35	\$123.28

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
431		\$187.19	\$39.64
432		\$75.28	\$7.46
433		\$138.76	\$18.09
434		\$133.70	\$17.47
435		\$181.87	\$9.84
436		\$28.39	\$2.91
437		\$83.45	\$4.92
438		\$49.71	\$3.67
439		\$61.57	\$6.31
440		\$59.85	\$4.33
441		\$114.60	\$7.11
442		\$427.98	\$0.58
443		\$107.76	\$5.88
444		\$60.64	\$3.78
445		\$235.24	\$9.32
446		\$73.54	\$3.68
447		\$7.29	\$0.36
448		\$42.57	\$2.13
449		\$30.96	\$1.55
450		\$340.85	\$1.94
451		\$933.35	\$28.04
452		\$317.43	\$5.79
453		\$269.52	\$27.63
454		\$14.20	\$1.46

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
455		\$303.83	\$19.23
456		\$26.52	\$1.33
457		\$7.74	\$0.39
458		\$234.17	\$0.00
459		\$39.43	\$2.65
460		\$7.10	\$0.73
461		\$321.17	\$4.06
462		\$25.97	\$2.66
463		\$97.15	\$8.22
464		\$3.03	\$0.31
465		\$26.52	\$1.33
466		\$110.79	\$0.00
467		\$28.97	\$1.82
468		\$143.88	\$10.92
469		\$179.25	\$11.54
470		\$190.43	\$7.70
471		\$108.17	\$3.48
472		\$334.72	\$4.30
473		\$15.48	\$0.77
474		\$147.18	\$15.09
475		\$600.12	\$4.84
476		\$38.70	\$1.94
477		\$163.88	\$0.00
478		\$207.35	\$17.80

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
479		\$3.87	\$0.19
480		\$245.62	\$11.29
481		\$19.35	\$0.97
482		\$63.73	\$3.19
483		\$338.04	\$1.94
484		\$38.70	\$1.94
485		\$9.27	\$0.46
486		\$11.61	\$0.58
487		\$116.11	\$5.81
488		\$113.02	\$3.68
489		\$290.21	\$25.85
490		\$129.58	\$6.48
491		\$77.18	\$3.86
492		\$119.73	\$4.44
493		\$420.65	\$18.48
494		\$21.74	\$2.23
495		\$72.70	\$0.00
496		\$15.48	\$0.77
497		\$115.91	\$5.80
498		\$21.87	\$1.09
499		\$128.23	\$0.39
500		\$7.74	\$0.39
501		\$150.98	\$0.93
502		\$25.29	\$2.59

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
503		\$7.74	\$0.39
504		\$14.58	\$0.73
505		\$36.45	\$1.82
506		\$501.15	\$14.93
507		\$54.31	\$2.72
508		\$21.87	\$1.09
509		\$65.80	\$2.90
510		\$46.45	\$2.32
511		\$7.29	\$0.36
512		\$54.48	\$0.77
513		\$11.61	\$0.58
514		\$36.38	\$3.73
515		\$7.74	\$0.39
516		\$170.50	\$3.48
517		\$56.52	\$2.83
518		\$63.26	\$0.17
519		\$11.30	\$0.56
520		\$58.82	\$0.23
521		\$38.57	\$0.00
522		\$46.88	\$4.81
523		\$37.11	\$0.00
524		\$124.47	\$0.00
525		\$38.25	\$0.36
526		\$30.96	\$1.55

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
527		\$75.88	\$0.00
528		\$217.47	\$9.02
529		\$24.25	\$0.00
530		\$76.69	\$1.16
531		\$48.19	\$1.55
532		\$38.70	\$0.39
533		\$14.17	\$0.00
534		\$14.58	\$0.73
535		\$7.74	\$0.39
536		\$14.58	\$0.73
537		\$9.27	\$0.46
538		\$101.76	\$2.32
539		\$46.45	\$2.32
540		\$254.77	\$10.80
541		\$36.38	\$3.73
542		\$765.13	\$4.45
543		\$7.74	\$0.39
544		\$154.83	\$6.19
545		\$31.58	\$0.00
546		\$3.64	\$0.18
547		\$147.16	\$0.00
548		\$11.61	\$0.58
549		\$7.29	\$0.36
550		\$26.52	\$1.33

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
551		\$171.24	\$9.84
552		\$78.96	\$0.00
553		\$73.52	\$0.93
554		\$27.09	\$1.35
555		\$97.60	\$0.00
556		\$326.12	\$0.00
557		\$58.17	\$0.00
558		\$174.80	\$0.00
559		\$262.95	\$0.00
560		\$40.02	\$0.00
561		\$79.39	\$0.00
562		\$50.78	\$0.00
563		\$141.77	\$0.00
564		\$127.70	\$0.00
565		\$27.43	\$0.00
566		\$127.22	\$0.00
567		\$101.00	\$0.00
568		\$38.70	\$0.00
569		\$23.69	\$0.00
570		\$30.96	\$0.00
571		\$23.69	\$0.00
572		\$31.58	\$0.00
573		\$86.85	\$0.00
574		\$31.58	\$0.00

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
575		\$73.43	\$0.00
576		\$332.53	\$0.00
577		\$233.25	\$0.00
578		\$47.41	\$0.00
579		\$13.20	\$0.00
580		\$83.09	\$0.00
581		\$37.96	\$0.00
582		\$92.07	\$0.00
583		\$6.33	\$0.00
584		\$6.60	\$0.00
585		\$159.64	\$0.00
586		\$47.69	\$0.00
587		\$16.15	\$0.00
588		\$88.58	\$0.00
589		\$40.39	\$0.00
590		\$32.31	\$0.00
591		\$32.31	\$0.00
592		\$32.31	\$0.00
593		\$56.67	\$0.00
594		\$23.84	\$0.00
595		\$55.58	\$5.36
596		\$6.83	\$1.06
597		\$126.36	\$7.11
598		\$183.73	\$20.73

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
599		\$99.98	\$12.47
600		\$43.10	\$4.42
601		\$181.84	\$12.12
602		\$131.87	\$13.52
603		\$5.18	\$0.53
604		\$435.90	\$47.33
605		\$172.69	\$1.11
606		\$16.44	\$0.00

SCHEDULE B EMPLOYEES

		Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)		Interest
1			\$105.81	\$10.69
2			\$27.89	\$7.26
3			\$3.49	\$0.91
4			\$754.67	\$154.55
5			\$76.69	\$19.97
6			\$27.89	\$7.26
7			\$14.88	\$3.09
8			\$211.25	\$13.73
9			\$7.74	\$0.39
10			\$36.12	\$3.70
11			\$32.91	\$8.20
12			\$3.49	\$0.91
13			\$11.95	\$3.11
14			\$46.32	\$10.29
15			\$36.40	\$9.48
16			\$228.74	\$44.34
17			\$7.15	\$1.11
18			\$236.80	\$61.66
19			\$17.43	\$3.62
20			\$92.84	\$19.58
21			\$9.74	\$1.51
22			\$4.91	\$1.02

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
23		\$49.15	\$10.50
24		\$7.34	\$1.14
25		\$83.39	\$17.32
26		\$90.64	\$22.50
27		\$24.17	\$6.29
28		\$28.59	\$5.94
29		\$13.65	\$3.56
30		\$1,421.00	\$195.17
31		\$67.97	\$14.12
32		\$16.71	\$4.35
33		\$33.83	\$7.91
34		\$23.26	\$4.83
35		\$189.46	\$33.91
36		\$82.37	\$8.41
37		\$59.26	\$12.31
38		\$15.07	\$1.55
39		\$13.94	\$2.90
40		\$27.89	\$5.79
41		\$18.97	\$3.59
42		\$23.48	\$3.64
43		\$458.89	\$85.54
44		\$256.04	\$53.19
45		\$86.18	\$17.90
46		\$6.90	\$1.43

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
47		\$20.03	\$4.16
48		\$16.99	\$3.53
49		\$14.20	\$1.46
50		\$27.89	\$5.79
51		\$10.92	\$2.27
52		\$44.44	\$5.31
53		\$3.49	\$0.72
54		\$74.45	\$11.55
55		\$119.59	\$24.85
56		\$43.76	\$9.09
57		\$47.61	\$7.65
58		\$18.37	\$3.17
59		\$301.90	\$37.36
60		\$134.89	\$22.70
61		\$6.57	\$1.36
62		\$27.89	\$5.79
63		\$26.92	\$5.59
64		\$141.37	\$21.93
65		\$36.46	\$2.61
66		\$20.19	\$3.13
67		\$547.78	\$98.79
68		\$12.24	\$1.90
69		\$1.82	\$0.38
70		\$78.97	\$14.31

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
71		\$7.15	\$1.48
72		\$27.89	\$5.79
73		\$6.97	\$1.45
74		\$93.14	\$11.63
75		\$45.32	\$9.42
76		\$73.46	\$14.62
77		\$62.20	\$12.92
78		\$15.07	\$1.55
79		\$7.15	\$1.48
80		\$21.44	\$4.45
81		\$432.46	\$67.09
82		\$53.83	\$8.35
83		\$36.39	\$7.56
84		\$38.87	\$8.08
85		\$119.63	\$24.85
86		\$16.05	\$2.49
87		\$102.23	\$10.48
88		\$37.84	\$0.00
89		\$23.00	\$3.57
90		\$257.27	\$47.12
91		\$15.07	\$1.55
92		\$56.63	\$0.58
93		\$13.46	\$2.09
94		\$13.64	\$2.47

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
95		\$3.57	\$0.74
96		\$104.07	\$20.01
97		\$37.30	\$4.20
98		\$7.44	\$0.96
99		\$6.73	\$1.04
100		\$82.24	\$6.48
101		\$101.67	\$10.91
102		\$6.73	\$1.40
103		\$78.52	\$11.61
104		\$28.59	\$4.43
105		\$6.73	\$1.40
106		\$3.67	\$0.57
107		\$18.84	\$1.93
108		\$6.93	\$1.07
109		\$3.67	\$0.57
110		\$48.52	\$10.08
111		\$264.10	\$43.43
112		\$7.54	\$0.77
113		\$6.73	\$1.40
114		\$14.58	\$0.73
115		\$38.60	\$2.13
116		\$7.74	\$0.39
117		\$35.73	\$5.54
118		\$39.06	\$14.28

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
119		\$225.07	\$27.92
120		\$83.01	\$8.89
121		\$252.38	\$31.61
122		\$160.38	\$28.75
123		\$6.73	\$1.04
124		\$48.55	\$7.53
125		\$85.39	\$9.35
126		\$84.54	\$5.41
127		\$7.15	\$1.11
128		\$35.02	\$5.43
129		\$26.89	\$2.98
130		\$6.73	\$1.04
131		\$55.43	\$8.26
132		\$254.73	\$27.14
133		\$36.12	\$3.70
134		\$6.73	\$1.04
135		\$47.04	\$6.70
136		\$13.82	\$2.14
137		\$8.56	\$1.33
138		\$26.17	\$1.99
139		\$7.15	\$1.11
140		\$42.59	\$4.37
141		\$82.20	\$10.28
142		\$6.73	\$1.04

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
143		\$15.28	\$1.16
144		\$103.81	\$16.10
145		\$15.60	\$1.60
146		\$1,127.61	\$122.88
147		\$6.73	\$1.04
148		\$7.15	\$1.11
149		\$14.29	\$2.22
150		\$20.81	\$1.75
151		\$3.55	\$0.36
152		\$335.65	\$52.07
153		\$10.65	\$1.65
154		\$14.68	\$2.28
155		\$224.54	\$33.25
156		\$554.87	\$54.65
157		\$17.87	\$2.77
158		\$240.29	\$25.79
159		\$34.25	\$5.31
160		\$12.53	\$1.94
161		\$3.67	\$0.57
162		\$18.97	\$2.94
163		\$14.29	\$2.22
164		\$13.06	\$1.34
165		\$13.44	\$1.74
166		\$19.08	\$2.96

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
167		\$375.14	\$22.19
168		\$62.38	\$9.68
169		\$20.21	\$2.45
170		\$175.13	\$14.96
171		\$122.66	\$16.05
172		\$6.73	\$1.04
173		\$94.25	\$13.13
174		\$36.12	\$5.60
175		\$47.09	\$7.30
176		\$7.10	\$0.73
177		\$12.24	\$1.90
178		\$24.77	\$1.24
179		\$417.57	\$64.78
180		\$34.56	\$2.85
181		\$7.10	\$0.73
182		\$74.74	\$11.59
183		\$63.88	\$6.55
184		\$14.58	\$0.73
185		\$23.98	\$3.72
186		\$13.41	\$1.03
187		\$3.55	\$0.36
188		\$150.35	\$14.60
189		\$20.19	\$3.13
190		\$17.75	\$1.82

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
191		\$21.78	\$3.00
192		\$40.37	\$6.26
193		\$107.35	\$5.37
194		\$6.73	\$1.04
195		\$36.70	\$5.69
196		\$14.55	\$1.49
197		\$14.20	\$1.46
198		\$58.75	\$0.85
199		\$27.63	\$3.80
200		\$6.91	\$1.07
201		\$20.20	\$2.07
202		\$37.39	\$5.80
203		\$65.61	\$6.72
204		\$11.72	\$0.59
205		\$314.98	\$33.81
206		\$27.36	\$2.80
207		\$90.45	\$9.27
208		\$207.28	\$21.25
209		\$451.72	\$42.34
210		\$82.91	\$8.50
211		\$3.77	\$0.39
212		\$423.49	\$17.96
213		\$13.31	\$2.06
214		\$69.57	\$3.68

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
215		\$32.80	\$3.24
216		\$5.66	\$0.28
217		\$76.71	\$6.21
218		\$30.96	\$1.55
219		\$6.91	\$1.07
220		\$14.68	\$2.28
221		\$11.56	\$1.18
222		\$21.87	\$2.24
223		\$78.09	\$6.09
224		\$15.51	\$1.59
225		\$13.54	\$1.39
226		\$16.96	\$1.74
227		\$32.56	\$3.34
228		\$4.70	\$0.48
229		\$569.64	\$120.46
230		\$11.40	\$4.17
231		\$35.02	\$7.28
232		\$78.26	\$8.02
233		\$226.84	\$82.94
234		\$24.25	\$1.21
235		\$160.37	\$20.25
236		\$21.29	\$2.18
237		\$18.03	\$1.27
238		\$192.87	\$19.77

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
239		\$57.27	\$20.94
240		\$7.74	\$0.39
241		\$32.70	\$11.96
242		\$191.74	\$56.01
243		\$29.67	\$1.48
244		\$6.48	\$1.69
245		\$20.92	\$7.65
246		\$33.17	\$12.13
247		\$437.36	\$124.82
248		\$24.49	\$4.44
249		\$25.32	\$1.64
250		\$658.60	\$149.35
251		\$27.08	\$9.90
252		\$55.40	\$12.43
253		\$69.68	\$20.28
254		\$6.12	\$0.95
255		\$152.30	\$21.37
256		\$102.27	\$37.39
257		\$37.88	\$13.85
258		\$106.75	\$32.42
259		\$12.72	\$3.31
260		\$63.16	\$23.09
261		\$6.73	\$1.04
262		\$58.59	\$21.42

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
263		\$271.73	\$82.64
264		\$27.72	\$4.30
265		\$13.94	\$3.63
266		\$653.91	\$197.88
267		\$86.56	\$8.56
268		\$71.06	\$15.06
269		\$6.54	\$2.39
270		\$6.77	\$2.48
271		\$88.00	\$32.18
272		\$233.66	\$23.95
273		\$16.57	\$1.70
274		\$95.02	\$23.14
275		\$646.74	\$179.96
276		\$43.80	\$9.07
277		\$919.07	\$212.55
278		\$25.94	\$6.75
279		\$3.38	\$1.24
280		\$6.54	\$2.39
281		\$125.60	\$12.87
282		\$60.44	\$12.44
283		\$260.39	\$72.71
284		\$547.62	\$128.96
285		\$120.44	\$34.17
286		\$7.29	\$0.36

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
287		\$104.08	\$26.97
288		\$154.48	\$45.42
289		\$32.05	\$11.72
290		\$99.02	\$4.95
291		\$64.30	\$10.85
292		\$8.29	\$3.03
293		\$1,149.85	\$220.55
294		\$11.15	\$2.32
295		\$325.79	\$20.12
296		\$4.28	\$0.66
297		\$7.54	\$0.77
298		\$89.66	\$10.99
299		\$55.94	\$12.02
300		\$38.05	\$12.65
301		\$916.27	\$208.32
302		\$761.44	\$177.20
303		\$1,147.04	\$284.52
304		\$28.59	\$5.94
305		\$137.54	\$42.80
306		\$60.30	\$6.18
307		\$177.24	\$32.74
308		\$30.15	\$3.09
309		\$11.87	\$4.34
310		\$34.04	\$9.72

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
311		\$27.08	\$9.90
312		\$28.59	\$5.94
313		\$43.14	\$2.16
314		\$53.63	\$13.96
315		\$446.76	\$92.82
316		\$8.56	\$1.78
317		\$32.07	\$6.66
318		\$224.38	\$37.39
319		\$87.57	\$9.98
320		\$42.59	\$4.37
321		\$3.27	\$1.20
322		\$287.81	\$78.53
323		\$32.21	\$11.78
324		\$128.21	\$46.88
325		\$58.54	\$6.00
326		\$6.54	\$2.39
327		\$37.91	\$13.86
328		\$13.22	\$1.36
329		\$151.38	\$15.52
330		\$120.10	\$39.88
331		\$6.77	\$2.48
332		\$71.67	\$16.78
333		\$134.55	\$35.03
334		\$92.41	\$6.04

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
335		\$36.73	\$5.70
336		\$30.99	\$6.44
337		\$30.52	\$3.74
338		\$58.59	\$21.42
339		\$19.00	\$6.95
340		\$7.54	\$0.77
341		\$110.76	\$35.63
342		\$45.78	\$16.74
343		\$114.43	\$41.84
344		\$117.33	\$42.90
345		\$5.41	\$1.98
346		\$3.64	\$0.18
347		\$92.75	\$32.36
348		\$18.98	\$6.94
349		\$97.90	\$35.37
350		\$223.73	\$69.80
351		\$3.27	\$1.20
352		\$82.85	\$24.42
353		\$98.43	\$32.47
354		\$38.16	\$13.95
355		\$139.59	\$51.04
356		\$17.66	\$6.46
357		\$440.44	\$159.03
358		\$46.12	\$12.01

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
359		\$491.82	\$35.19
360		\$131.11	\$40.97
361		\$26.38	\$2.70
362		\$17.66	\$3.67
363		\$4,013.82	\$659.17
364		\$9.76	\$2.88
365		\$72.50	\$18.88
366		\$200.89	\$70.12
367		\$3.49	\$0.91
368		\$8.11	\$2.97
369		\$98.30	\$25.60
370		\$153.84	\$56.25
371		\$75.21	\$11.67
372		\$34.64	\$5.37
373		\$2,829.69	\$950.09
374		\$37.50	\$8.34
375		\$27.25	\$8.50
376		\$6.57	\$1.71
377		\$198.15	\$57.77
378		\$6.77	\$2.48
379		\$83.16	\$25.78
380		\$52.88	\$5.42
381		\$24.84	\$2.55
382		\$2.39	\$0.62

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
383		\$127.85	\$46.75
384		\$327.41	\$119.72
385		\$26.95	\$9.85
386		\$136.21	\$49.81
387		\$48.98	\$12.01
388		\$38.11	\$13.93
389		\$32.42	\$8.44
390		\$13.94	\$2.90
391		\$19.62	\$7.17
392		\$483.09	\$103.67
393		\$211.37	\$21.46
394		\$171.37	\$23.85
395		\$39.39	\$10.26
396		\$51.19	\$5.25
397		\$92.18	\$18.89
398		\$134.53	\$49.19
399		\$20.04	\$6.26
400		\$226.90	\$23.26
401		\$345.18	\$92.47
402		\$25.10	\$9.18
403		\$41.83	\$10.89
404		\$21.85	\$5.69
405		\$409.52	\$130.29
406		\$955.24	\$349.29

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
407		\$7.54	\$0.77
408		\$60.30	\$6.18
409		\$89.50	\$32.72
410		\$31.34	\$11.46
411		\$26.26	\$6.49
412		\$1,696.63	\$527.82
413		\$13.46	\$2.09
414		\$61.49	\$12.78
415		\$105.65	\$10.83
416		\$53.25	\$18.43
417		\$52.11	\$13.57
418		\$29.49	\$1.21
419		\$13.94	\$2.90
420		\$13.08	\$4.78
421		\$117.83	\$31.31
422		\$8.11	\$2.97
423		\$25.83	\$2.65
424		\$99.42	\$33.02
425		\$18.98	\$6.94
426		\$74.38	\$27.20
427		\$45.88	\$16.78
428		\$13.54	\$4.95
429		\$257.45	\$26.24
430		\$114.76	\$41.96

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
431		\$32.97	\$7.81
432		\$3.27	\$1.20
433		\$47.08	\$15.01
434		\$6.73	\$1.40
435		\$343.52	\$22.00
436		\$113.30	\$7.70
437		\$35.58	\$7.85
438		\$484.93	\$126.82
439		\$38.46	\$14.06
440		\$30.56	\$6.52
441		\$541.61	\$161.41
442		\$50.79	\$6.16
443		\$152.59	\$18.38
444		\$26.92	\$5.24
445		\$117.72	\$21.99
446		\$52.58	\$13.69
447		\$136.05	\$19.14
448		\$138.40	\$36.04
449		\$49.96	\$9.14
450		\$96.29	\$35.21
451		\$7.84	\$2.86
452		\$63.88	\$6.55
453		\$282.30	\$73.51
454		\$3.38	\$1.24

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
455		\$70.79	\$12.19
456		\$1,670.57	\$535.40
457		\$21.85	\$5.69
458		\$6.39	\$2.34
459		\$310.78	\$52.63
460		\$5.67	\$2.07
461		\$115.54	\$34.84
462		\$45.25	\$11.78
463		\$11.95	\$3.11
464		\$16.22	\$5.93
465		\$74.34	\$27.18
466		\$282.32	\$68.46
467		\$49.72	\$17.81
468		\$38.70	\$1.94
469		\$38.13	\$8.57
470		\$32.46	\$1.62
471		\$257.91	\$55.80
472		\$216.69	\$22.21
473		\$48.47	\$7.61
474		\$466.32	\$108.60
475		\$26.16	\$9.57
476		\$163.22	\$44.69
477		\$340.71	\$66.67
478		\$111.55	\$23.18

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
479		\$26.16	\$9.57
480		\$43.07	\$5.07
481		\$573.92	\$8.07
482		\$52.32	\$19.13
483		\$4.88	\$1.79
484		\$29.15	\$6.06
485		\$146.91	\$23.94
486		\$27.89	\$10.20
487		\$68.91	\$20.79
488		\$17.87	\$6.54
489		\$7.84	\$2.86
490		\$35.18	\$12.87
491		\$49.85	\$18.23
492		\$6.54	\$2.39
493		\$53.04	\$2.65
494		\$6.29	\$0.98
495		\$10.92	\$2.27
496		\$164.61	\$60.19
497		\$46.68	\$9.13
498		\$6.77	\$2.48
499		\$23.46	\$8.58
500		\$41.63	\$15.22
501		\$88.49	\$9.82
502		\$8.35	\$2.17

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
503		\$12.79	\$4.67
504		\$7.15	\$1.11
505		\$55.73	\$11.58
506		\$104.95	\$38.37
507		\$4.65	\$1.70
508		\$26.16	\$9.57
509		\$3.27	\$1.20
510		\$11.87	\$4.34
511		\$6.77	\$2.48
512		\$216.60	\$79.20
513		\$6.97	\$1.82
514		\$35.25	\$11.74
515		\$33.84	\$12.38
516		\$49.68	\$10.32
517		\$20.41	\$7.10
518		\$13.54	\$4.95
519		\$3.28	\$0.85
520		\$43.43	\$2.17
521		\$58.52	\$11.21
522		\$698.39	\$162.81
523		\$56.82	\$17.00
524		\$3.38	\$1.24
525		\$86.34	\$24.62
526		\$40.61	\$14.85

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
527		\$16.57	\$2.57
528		\$37.77	\$13.81
529		\$128.71	\$26.74
530		\$6.39	\$2.34
531		\$3.28	\$0.86
532		\$21.66	\$4.58
533		\$29.82	\$0.00
534		\$42.42	\$15.51
535		\$1,206.41	\$262.12
536		\$3.19	\$0.83
537		\$250.94	\$24.30
538		\$50.75	\$10.54
539		\$34.89	\$5.41
540		\$128.75	\$31.52
541		\$3.38	\$1.24
542		\$3.19	\$1.17
543		\$13.54	\$4.95
544		\$60.88	\$13.80
545		\$8.11	\$2.97
546		\$491.70	\$64.63
547		\$6.77	\$2.48
548		\$33.65	\$5.22
549		\$191.44	\$53.41
550		\$12.97	\$3.38

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
551		\$4.79	\$1.25
552		\$39.39	\$10.26
553		\$90.53	\$23.93
554		\$27.08	\$9.90
555		\$180.35	\$58.91
556		\$6.73	\$1.04
557		\$149.43	\$45.60
558		\$8.35	\$1.74
559		\$738.07	\$129.33
560		\$3.49	\$0.91
561		\$48.91	\$12.74
562		\$31.37	\$8.17
563		\$6.97	\$1.82
564		\$195.66	\$50.95
565		\$27.08	\$9.90
566		\$3.49	\$0.91
567		\$135.34	\$24.22
568		\$56.93	\$11.12
569		\$66.23	\$17.25
570		\$17.69	\$3.85
571		\$41.76	\$10.87
572		\$3.77	\$0.39
573		\$40.37	\$7.33
574		\$36.72	\$9.01

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
575		\$25.21	\$4.84
576		\$91.72	\$21.95
577		\$114.58	\$12.84
578		\$609.97	\$94.62
579		\$6.73	\$1.04
580		\$48.91	\$12.74
581		\$187.94	\$36.34
582		\$14.29	\$2.22
583		\$100.28	\$15.56
584		\$3.57	\$0.74
585		\$85.11	\$21.47
586		\$12.53	\$3.26
587		\$43.71	\$4.48
588		\$6.73	\$1.40
589		\$62.05	\$16.16
590		\$100.90	\$21.91
591		\$52.52	\$13.68
592		\$13.94	\$3.63
593		\$512.00	\$95.19
594		\$7.25	\$1.11
595		\$37.56	\$6.33
596		\$835.86	\$131.41
597		\$13.94	\$3.63
598		\$49.51	\$7.31

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
599		\$13.94	\$3.63
600		\$3.49	\$0.91
601		\$93.42	\$20.88
602		\$49.63	\$7.70
603		\$17.43	\$4.54
604		\$45.25	\$10.02
605		\$154.78	\$34.54
606		\$65.71	\$13.13
607 -		\$3.57	\$0.74
608		\$32.77	\$8.53
609		\$73.92	\$3.70
610		\$5.82	\$1.52
611		\$282.47	\$73.55
612		\$57.45	\$14.96
613		\$236.76	\$17.26
614		\$40.27	\$8.37
615		\$120.00	\$24.93
616		\$21.56	\$2.21
617		\$24.22	\$2.48
618		\$38.70	\$1.94
619		\$12.91	\$1.32
620		\$7.10	\$0.73
621		\$119.05	\$12.20
622		\$65.61	\$6.72

		Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)		Interest
623			\$9.72	\$0.49
624			\$36.54	\$1.83
625			\$99.82	\$6.57
626			\$26.83	\$1.34
627			\$140.11	\$7.01
628			\$126.42	\$8.56
629			\$160.38	\$8.02
630			\$37.69	\$3.86
631			\$112.94	\$5.65
632			\$54.48	\$2.72
633			\$399.41	\$40.94
634			\$56.56	\$4.00
635			\$47.47	\$4.39
636			\$53.40	\$8.12
637			\$28.39	\$2.91
638			\$25.60	\$2.62
639			\$65.42	\$3.64
640			\$14.20	\$1.46
641			\$7.54	\$0.77
642			\$54.18	\$5.55
643			\$7.10	\$0.73
644			\$250.25	\$31.55
645			\$109.35	\$11.21
646			\$23.09	\$1.15

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
647		\$9.27	\$0.46
648		\$48.51	\$4.97
649		\$22.46	\$1.12
650		\$21.87	\$1.09
651		\$24.77	\$1.24
652		\$9.27	\$0.46
653		\$25.27	\$2.59
654		\$659.81	\$67.63
655		\$36.54	\$1.83
656		\$226.96	\$2.32
657		\$9.27	\$0.46
658		\$69.46	\$3.87
659		\$27.09	\$1.35
660		\$14.40	\$0.72
662		\$21.60	\$2.21
663		\$20.89	\$1.04
664		\$39.78	\$1.99
665		\$209.00	\$10.45
666		\$15.16	\$1.55
667		\$201.26	\$10.06
668		\$14.58	\$0.73
669		\$99.42	\$10.19
670		\$21.87	\$1.09
671		\$30.96	\$1.55

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
672		\$135.98	\$13.94
673		\$7.74	\$0.39
674		\$14.40	\$0.72
675		\$58.32	\$2.92
676		\$225.99	\$23.16
677		\$33.69	\$1.68
678		\$69.67	\$3.48
679		\$7.74	\$0.39
680		\$3.87	\$0.19
681		\$34.83	\$1.74
682		\$46.88	\$0.00
683		\$175.25	\$8.76
684		\$61.93	\$3.10
685		\$61.93	\$3.10
686		\$3.87	\$0.19
687		\$22.46	\$2.30
688		\$21.87	\$1.09
689		\$34.83	\$1.74
690		\$61.93	\$3.10
691		\$5.62	\$0.00
692		\$22.42	\$1.12
693		\$194.57	\$16.31
694		\$13.22	\$1.35
695		\$7.29	\$0.36

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
696		\$7.74	\$0.39
697		\$13.91	\$0.70
698		\$30.88	\$1.99
699		\$23.18	\$1.16
700		\$5.10	\$0.52
701		\$44.18	\$2.21
702		\$3.87	\$0.19
703		\$38.70	\$1.94
704		\$10.93	\$0.55
705		\$25.51	\$1.28
706		\$4.64	\$0.23
707		\$43.19	\$0.00
708		\$3.64	\$0.18
709		\$30.96	\$0.00
710		\$157.66	\$0.00
711		\$7.74	\$0.39
712		\$7.29	\$0.36
713		\$15.66	\$0.00
714		\$21.89	\$0.00
715		\$21.87	\$0.00
716		\$13.26	\$0.00
717		\$55.96	\$0.00
718		\$15.50	\$0.00
719		\$61.48	\$0.00

	Column A	Column B	Column C
No	Employee	Total underpayment (exclusive of interest)	Interest
720		\$88.75	\$0.00
721		\$55.72	\$2.79
722		\$11.99	\$1.86
723		\$462.79	\$44.95
724		\$24.63	\$2.52
725		\$165.06	\$16.92
726		\$178.47	\$18.29
727		\$224.47	\$29.37
728		\$7.74	\$0.39
729		\$12.38	\$0.62

Attachment A – Form of Website Notice

C&K recently undertook a review of its payroll systems and processes and determined that it contravened the *Fair Work Act 2009* (Cth) and the *C&K Children's Services Enterprise Agreement 2019* and preceding agreements (**the Agreements**) with similar clauses by failing to pay overtime rates for some time worked in excess of ordinary hours to casual and part-time employees.

On 14 October 2020 and 15 January 2021, C&K formally admitted to the Fair Work Ombudsman (**FWO**) that contraventions of the Agreements had occurred, that a number of employees had been underpaid and the steps that C&K had taken to rectify the underpayments and pay any amounts owing, plus interest, to affected employees.

C&K has now entered into an Enforceable Undertaking with the FWO to ensure its ongoing compliance with Commonwealth workplace laws.

C&K will, as a result of the Enforceable Undertaking, commit to undertake a number of activities to ensure its ongoing compliance, such as conducting three independent audits.

C&K expresses its sincerest regrets and apologises for these contraventions.

If you worked for C&K during the period of 1 July 2013 to 16 September 2020 and have queries or questions relating to your employment, please contact C&K directly through their non-confidential enquiry line on hr@candk.asn.au.

Alternatively, anyone can contact the FWO via www.fairwork.gov.au or on 13 13 94.