

**ANNUAL REPORT OF THE JOINT ENFORCEMENT
TASK FORCE ON EMPLOYEE MISCLASSIFICATION**

To

Honorable Andrew M. Cuomo
Governor State of New York

February 1, 2014

TASK FORCE MEMBERS

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

NEW YORK STATE WORKERS' COMPENSATION BOARD

NEW YORK STATE WORKERS' COMPENSATION BOARD FRAUD

INSPECTOR GENERAL

NEW YORK STATE ATTORNEY GENERAL

COMPTROLLER OF THE CITY OF NEW YORK

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Chair, Joint Enforcement Task Force



**NYS
DEPARTMENT
OF LABOR**
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Executive Summary

Governor Andrew M. Cuomo's Executive Order No. 2 continued the Joint Enforcement Task Force on Employee Misclassification (JETF), originally established in 2007 by Executive Order No. 17. Noting that employee misclassification has a significant adverse impact on the residents, businesses and economy in New York State, the Order charged the JETF with:

- investigating the practice of worker misclassification;
- coordinating state agencies to ensure enforcement of the laws violated when employers misclassify workers; and
- developing legislative proposals and other tools to combat the problem.

The Executive Order also requires the JETF to issue a report to the Governor on February 1 of each year describing its record and accomplishments, and proposing and identifying mechanisms for improved enforcement by the JETF.

Misclassification occurs when an employee is incorrectly labeled an independent contractor, or is not reported by the employer in any capacity (i.e. "off the books"). This practice hurts the government which is deprived of substantial revenues due to nonpayment of taxes and decreased legitimate business activity; hurts law abiding businesses which must compete with employers who engage in this illegal cost-cutting practice; and hurts employees by denying them the protection of various employment and labor laws by reducing compliance with employment and job safety standards.

New York State took an aggressive step toward combating misclassification when it passed the Construction Industry Fair Play Act which went into effect in October 2010. Initially the JETF focused considerable effort on ensuring awareness of the new law, and continues to focus its efforts on enforcement of the law.

In 2013, the Joint Enforcement Task Force on Employee Misclassification continued its efforts to address the serious problem of employee misclassification. The JETF carried out its mission by:

- engaging in joint enforcement sweeps;
- coordinating assignments among agency partners;
- making systematic referrals to appropriate law enforcement agencies; and
- implementing the sharing of data between agencies.

In 2013, the JETF:

- identified nearly 24,000 instances of employee misclassification;
- discovered over \$333.4 million in unreported wages; and
- assessed nearly \$12.2 million in unemployment insurance contributions.

Coordinated Enforcement Cases

In addition to the JETF investigations conducted in 2013, the Department of Labor completed over 2,200 fraud investigations discovering nearly \$271.2 million in unreported wages and nearly \$10 million in unemployment insurance contributions due.

I. Background and Purpose of the Task Force

A. Employee Misclassification Defined

Employers with employees are subject to wage and hour laws, must register with the State, must pay unemployment and social security taxes, must withhold state and federal income taxes, and must obtain workers' compensation insurance. Employee misclassification occurs when a worker is improperly denied the benefits and protections provided to "employees" as that term is defined by state and federal law. Workers who are classified as employees receive a wide range of legal protections including eligibility for unemployment insurance if they are laid off, eligibility for workers compensation if they are injured on the job and, where applicable, the right to be paid the minimum wage and overtime pay.¹

Workers who are properly classified as independent contractors should be provided with a Form 1099 for tax reporting purposes, but the employer is not responsible for employment taxes and employee benefits.

There are two primary forms of worker misclassification:

Misclassification as an Independent Contractor

This occurs when a worker who meets the legal standards for classification as an employee is instead misclassified as an independent contractor. In New York State, whether a worker should be classified as an employee or as an independent contractor is dependent on what is called the "common law test." The essential elements of the common law test involve determining whether the worker is subject to the control and supervision of the employer in performing the job, whether the work that is performed is part of the usual work of the employer's business, and whether the worker has an independently established business offering services to the public, similar to the service they are performing for the employer. The implementation of the Construction Industry Fair Play Act results in a different test applicable to those working in the construction industry, known as the "ABC test." For additional information regarding this law, see page 8. Ultimately, the question is, who is responsible for this worker's taxes and bills, if he or she is injured on the job?

A recent study based on audits of New York employment records found that up to 10% of the employees covered by the audits may have been misclassified. Researchers found that misclassifying just 1% of workers as Independent Contractors would cost the Unemployment Insurance Trust Fund \$198 million annually, and that 95% of workers who claimed they were misclassified as Independent Contractors were reclassified as employees following review. Employers who misclassify employees as independent contractors may do so because they believe that the employees meet the standard for classification as an independent contractor or they may deliberately misclassify their employees in order to evade the regulations and taxes protecting employees.

Since August 2007 enforcement and data sharing activities have identified over 114,000 instances of employee misclassification and discovered nearly \$1.8 billion in

1. Workers who are classified as employees are also protected by a number of Federal laws including the National Labor Relations Act.

unreported wages.

Unreported Employment or “Off-the-Books” Work

This form of misclassification involves employees who are paid “off-the-books” and are not reported at all for tax and other financial purposes. Some of these employees may work for businesses that do not register with State and Federal taxation agencies or do not have workers’ compensation insurance. Others work for businesses that register with state and federal authorities but underreport the number of workers employed by the business.

Tax evasion by some increases costs to all responsible taxpayers. In addition, when taxpayers perceive that others who should be paying taxes are able to get away with underpaying by failing to report all their income, this has a corrosive effect on public trust of the tax system and the state government. In construction, contractors who evade the law can discount labor costs and unfairly underbid those contractors who accurately account for their labor expenses. State unemployment and worker compensation systems are shortchanged, hurting states’ ability to provide the assistance to which workers are entitled.²

B. Executive Order Establishing the Joint Enforcement Task Force

On September 5, 2007, Governor Eliot Spitzer signed Executive Order #17 establishing the Joint Enforcement Task Force. Governor David Paterson continued the Task Force with Executive Order # 9 on June 18, 2008. Governor Andrew Cuomo continued the Task Force with Executive Order # 2 on January 3, 2011. The six JETF partners are:

- The New York State Department of Labor including the Unemployment Insurance Division, the Division of Labor Standards, the Division of Safety and Health, the Office of Special Investigations and the Bureau of Public Work;
- The New York State Workers’ Compensation Board;
- The New York State Workers’ Compensation Fraud Inspector General;
- The New York State Department of Taxation and Finance;
- The New York State Attorney General’s Office; and
- The Comptroller of the City of New York.

The Commissioner of Labor is designated as Task Force Chair and the New York State Department of Labor Office of Special Investigations is the lead agency coordinating Task Force efforts.

The Executive Order establishing the Task Force stressed the multiple ways in which misclassification harmed New Yorkers. The practice:

- gives employers who misclassify their employees an improper competitive advantage over law-abiding businesses;
- deprives vulnerable workers of important protections and benefits; and
- deprives the State of substantial revenues.

² Brian F. Curran, Linda H. Donahue, “Tax and Policy Implications of Changes to Reporting Requirements for Construction Services” (Cornell University, ILR School, December 2013).

The Executive Order charges the JETF with:

- Sharing information about suspected employee misclassification violations and pooling and targeting investigative and enforcement resources to address them;
- Developing strategies for systematically investigating employee misclassification within industries in which misclassification is most common;
- Identifying significant cases of employee misclassification which should be investigated jointly, and forming joint investigative teams to utilize the collective investigative and enforcement capabilities of the JETF members;
- Establishing protocols through which individual JETF agencies investigating employee misclassification matters under their own statutory or administrative schemes will refer a matter to other participating agencies for assessment of liability under their statutory or administrative schemes;
- Soliciting the cooperation and participation of local district attorneys and other relevant agencies, and establishing procedures for referring cases to prosecuting authorities as appropriate;
- Facilitating identification of potential violators and the filing of complaints, including soliciting referrals and other relevant information from the public through an advertised telephone hotline;
- Working cooperatively with business, labor, and community groups in identifying and preventing misclassification, educating employers and the public about misclassification, and enhancing mechanisms for identifying and reporting employee misclassification;
- Proposing appropriate administrative, legislative and regulatory changes to eliminate barriers to the Task Force's operations, prevent employee misclassification from occurring and improve enforcement where such violations are found to have occurred;
- Assessing existing methods of preventing and investigating employee misclassification, and subsequent enforcement actions, and recommending that participating agencies adopt appropriate measures to improve prevention and enforcement efforts;
- Increasing public awareness of the harms inflicted by employee misclassification;
- Working cooperatively with federal, state and local social services agencies to provide assistance to vulnerable populations exploited by worker misclassification; and
- Consulting with representatives of business, organized labor, members of the legislature, and other agencies regarding the activities of the Task Force and ways of improving its operations.

The Executive Order requires the JETF to issue a report to the Governor on February 1 of each year describing its record and accomplishments and proposing and identifying mechanisms for improved enforcement. This is JETF's seventh annual report. Previous reports described in detail the procedures used to carry out the joint enforcement efforts including how tips and cases are generated, how the sweeps are conducted, and how audits

and results are coordinated. Previous reports also described the type of misclassification seen by the JETF and also discussed the extensive cross-training conducted by the JETF in 2009-2010.³

II. Enforcement and Data-Sharing Efforts

In 2013, the JETF continued its joint enforcement and data-sharing efforts. Through joint enforcement sweeps, coordinated investigations, referrals, audit results, and data-sharing, the JETF seeks to ensure an efficient and comprehensive approach to enforcement of misclassification cases ensuring that an employer that is found to be engaging in the misclassification of employees is financially and legally liable for all of the resulting violations. By sharing investigation resources and tips, and by each agency learning to identify violations in other areas, the agencies involved in the JETF are able to do more work with fewer resources.

A. Joint Enforcement Sweeps

In 2013, the JETF conducted 67 sweeps bringing the total number of sweeps conducted since the JETF began to 209. Joint enforcement sweeps involve a coordinated visit and inspection of a worksite by JETF members. On nearly every sweep, the sweep teams have included investigators from the Department of Labor Unemployment Insurance and Labor Standards Divisions, the Department of Labor's Office of Special Investigations, the Workers' Compensation Board Bureau of Compliance, and the Workers' Compensation Board Office of the Fraud Inspector General. On sweeps involving public work construction projects and some private construction jobs, the Department of Labor, Bureau of Public Work was also included. All completed sweep cases in which misclassification is found continue to be referred to the New York State Department of Taxation and Finance for assessment of state income tax owed. Completed unemployment audits are also sent to the United States Internal Revenue Service.

(1) Results

The 2013 sweeps were conducted at construction sites, bars/restaurants, adult entertainment venues, automotive tire and repair centers, grocery stores, and retail establishments. In 2013, completed audits and investigations of businesses found through the JETF sweeps:

- uncovered nearly \$62.2 million in unreported wages;
- resulted in the assessment of over \$2.2 million in additional unemployment insurance contributions; and
- revealed over 4,700 misclassified workers.

³ Annual reports from 2008, 2009, 2010, 2011 and 2012 are available at <http://www.labor.ny.gov/ui/employerinfo/employer-misclassification-of-workers.shtml>

(2) Criminal Cases Resulting from Sweeps

In 2013, the Task Force continued to evaluate all sweep cases for potential criminal violations. The Department of Labor's Office of Special Investigations leads this process. Cases that show evidence of criminal violations are referred to either the Attorney General's Office or District Attorney's offices for prosecution. Examples of two such cases are:

The JETF conducted sweeps at three different locations in the metro New York region on April 26, April 30 and June 20, 2013. A corporation which provides construction services, specializing in masonry and bricklaying, was active at all three sites. Based on a total of 23 interviews conducted at the three construction sites, the employer was found to be paying the majority of its employees in cash without any deductions for taxes; failed to pay the proper rate for overtime; failed to provide wage stubs; and often failed to pay employees for hours worked. These employees were unreported for Unemployment Insurance purposes. In addition, some employees who stated that they were paid by check or W2 were also unreported. Information from jobsite logs showed the employer operated at the sites for 141 days, averaging 20 employees per day. The employer only reported 4 to 6 employees per quarter. The employer's attorney provided only partial records for review. The completed audits showed that the employer owes a total of \$531,628.12 in unpaid Unemployment Insurance contributions and that a fraud penalty was also in order. This case was referred to the Queens County District Attorney's office for consideration of criminal prosecution.

The NYS DOL, Bureau of Public Work, received a complaint alleging that employees engaged in public work were not being paid the prevailing wage in violation of §220 of Article 8 of the NYS Labor Law. An investigation was commenced wherein it was discovered that the employer submitted false certified payrolls claiming to have paid its employees a specific hourly amount, the prevailing wage, when, in reality, the employer paid its employees a lesser amount. Further, it was discovered that when the employer became aware that it was being investigated it coerced its employees to sign statements stating that they were aware the job was public work for which they were entitled to be paid prevailing wage, but were willing to work at a lower rate of pay. The Bureau of Public Work performed an audit which revealed that the employer underpaid its employees in the amount of \$91,373.34. This case was referred to the New York State Office of the Attorney General for consideration of criminal prosecution.

The JETF conducted sweeps of two different construction sites in Manhattan. A masonry company was active at both sites. A comparison of jobsite logs for both sites revealed that there were 44 instances in which there were more employees working on the sites than the masonry company reported as total employees for Unemployment Insurance purposes. During the sweeps the JETF interviewed 4 employees, none of whom were being reported by the employer. Further investigation revealed that this employer was a subcontractor of another employer on a third construction site that the JETF swept, located in the Bronx. Principals of these two companies are brothers. In the Bronx sweep it was discovered that the contractor in question was also paying its employees off the books and not reporting them for Unemployment Insurance purposes. On the Bronx sweep, the JETF

interviewed 5 employees of the contractor, 4 of whom were not reported. The two companies engaged in a scheme wherein one paid the other for laborers, but the entities did not adequately report the earnings of the laborers, or failed to report them altogether. Consequently, the masonry company underpaid its contributions to the UI fund in the amount of \$252,739.34; and the contractor underpaid its contributions to the UI fund in the amount of \$465,640.78. These cases have been referred to the New York County District Attorney's office for criminal prosecution. The DA's office obtained a search warrant and seized books and records of the companies. The case is ongoing.

B. Coordinated Assignments

Some of the most significant results of the JETF's work have been in the area of Unemployment Insurance (UI) fraud. The state's UI Trust Fund currently has an approximate \$3.26 billion deficit that has been exacerbated by high unemployment. The JETF's efforts to secure proper employer payments into the UI Trust Fund help to restore solvency to the UI system.

- In 2013, there were over 2,200 completed unemployment insurance audits and investigations that came from tips and referrals.
- The audits and investigations found nearly \$10 million in additional unemployment insurance contributions due.

The JETF's public efforts include a fraud hotline where many individuals, businesses, labor unions and community groups call and provide tips about misclassification. The Department of Labor receives and reviews the tips that come in by telephone, e-mail and letter. Referrals that come in through the data-sharing processes set up with other government agencies are also reviewed.

In addition, the JETF coordinates the investigation and resolution of cases that do not rise to the level of a sweep. The JETF works to coordinate each member agency's approach to bad actors and to mediate disputes between employers and employees in cases that do not rise to the level of criminality. In 2013, the number of coordinated misclassification assignments continued to grow significantly.

Internally, the JETF continued to hold bi-weekly meetings with representatives of the Unemployment Insurance Division and the Labor Standards Division to ensure that the tips that come in to the hotline are properly screened for possible labor standards and workers' compensation issues, as well as possible underpayment of unemployment insurance contributions, and that cases containing potential violations in multiple areas are handled in a coordinated fashion. At these meetings, the group also considers cases that come in from local Labor Standards, Unemployment Insurance and Workers' Compensation offices.

Examples of cases handled include:

- A complaint received by the Division of Labor Standards indicated that dancers at an adult entertainment venue worked for cash tips only; that no time records were

maintained or wage statements issued and; during a Workers' Compensation case, the employer claimed that a dancer was an independent contractor. The Unemployment Insurance Employer Services representative found that the employer exercised direction and control over the dancers' services and had indeed misclassified dancers as independent contractors. Records presented were inadequate to establish amounts paid to employees. It was also found that the employer required the dancers to tip the bartender and the doormen. Additional Unemployment Insurance contributions determined due totaled \$25,439.43, and a 50% fraud penalty was also assessed.

- A complaint was received that an employer, with headquarters in Florida, was misclassifying individuals who were utilized as "brand ambassadors" - promoting various alcoholic products at local bars and restaurants in New York – as independent contractors. A review of Unemployment Insurance files showed that several Unemployment Insurance claimants who were treated as independent contractors had been determined to be employees. These determinations advised the employer that amended returns needed to be submitted showing wages paid to all individuals similarly employed with appropriate contributions due. However, the employer had only submitted amended returns listing wages paid to the individual claimants. Fact finding conducted by the Office of Special Investigations provided additional support for the determination of employment, and showed that the employer owed \$219,793.12 in additional contributions due.
- An anonymous complaint was received in the Unemployment Insurance Fraud Unit stating that an employer that provided custom printing on t-shirts was paying employees off the books. A survey of the business was conducted jointly by the Unemployment Insurance Division and the Division of Labor Standards. Ten employees were observed; the employer had only reported three to four employees per quarter. The employer admitted he paid wages in cash. No time records were kept, and no wage statements were given to employees. The employer refused to provide bank statements for review. As a result, additional contributions of \$8,967.56 were estimated to be due. A 50% fraud penalty was also assessed.
- A complaint received by the Division of Labor Standards indicated that workers at a retail deli/grocery were being paid partially off the books, and were not being provided with breaks. During a site visit, eight employees were observed performing services. The employer had not reported eight employees during any quarter of the audit period. Additionally, the officer admitted that employees received free meals. The employer paid employees in cash which was not reflected in the books and records, so additional contributions due of \$1,347.76 were estimated. A 50% fraud penalty was also assessed.
- A referral was received from the New York State Attorney General's Office. The employer in question was a construction contractor. The Attorney General's Office conducted interviews with six workers, none of whom were wage reported. Based on the information contained in the interviews conducted, additional contributions of \$2,328.04 were determined due with a 50% fraud penalty also in order. As a result of the assistance of the Office of Special Investigations, and the Attorney General's Office, the employer agreed to pay the amount due in full.

C. Construction Industry: Enforcement and Legislative Efforts

Based on research and statistics, the construction industry has some of the highest incidents of employee misclassification. Therefore, the JETF has, and will continue to, focus attention on this industry. The inception of the Construction Industry Fair Play Act in August 2010 has assisted in refining the investigative process by creating a presumption of employment in the construction industry unless an employer can meet the ABC test.⁴

Additionally, the Fair Play Act contains a twelve part test to determine when a sole proprietor, partnership, corporation or other entity will be considered a “separate business entity” from the contractor for whom it provides a service. The Construction Industry Fair Play Act has, and will continue to, make investigation and enforcement of employee misclassification in the construction industry a more precise and uniform process.

- The JETF conducted 12 sweeps of construction sites in New York State in 2013.
- 5 were conducted in the NYC Metropolitan area which resulted in the initiation of 18 investigations.
- 7 were conducted in upstate NY resulting in 9 investigations.

The sweeps resulted in the discovery of nearly \$8.8 million in unreported wages, over \$363,000 in unemployment insurance contributions due, the imposition of fraud penalties and the identification of over 1,000 misclassified workers.

D. Ongoing Department of Labor Unemployment Insurance Efforts

In 2013, the Department of Labor completed over 13,000 audits and investigations, finding nearly 127,000 misclassified workers and unpaid contributions due of nearly \$55.1 million. The job categories showing the highest incidence of worker misclassification include:

- Professional, Scientific and Technical Services;
- Food/Drink Services;
- Administrative and Support Services;
- Ambulatory Health Care Services;
- Construction of Buildings;
- Educational Services;
- Performing Arts, Spectator Sports, and Related Industries;
- Specialty Trade Contractors;
- Personal and Laundry Services;
- Couriers and Messengers;
- Motion Picture and Sound Recording Industries;

⁴ Under the ABC Test, an individual is considered an employee unless he or she is free from direction and control in performing the job, AND the work that is performed is not part of the usual work done by the business that hired the individual, AND the individual has an independently established business.

- Amusement, Gambling and Recreation Industries.

III. Data Sharing

Representatives of the JETF agencies together with representatives of two additional state agencies, the New York State Department of Insurance and the Department of Motor Vehicles meet regularly in a “Forms Team” to discuss the sharing and coordination of forms and information to aid in fraud detection efforts. The Forms team implements provision 141-C of the Workers’ Compensation Law⁵ that allows for the sharing and coordination of forms to aid in fraud detection efforts. The team has implemented a number of procedures that give agencies access to information contained in each other’s files and to automatically notify partners of fraud found during investigations.

During 2013, the Forms Team:

- Continued to refine and troubleshoot existing agency data-sharing processes to allow for the sharing of the most relevant and beneficial information;
- Continued development of compliance reviews between partner agencies to develop routine due diligence processes;
- Added technical enhancements to the automated Due Diligence Application to improve search functionalities and improve business rules; and
- Continued process development to support penalty assessments resulting from the multi-agency Construction Industry Fair Play Act of 2010.

Additionally, an enforcement team comprised of Department of Labor’s Public Work, Labor Standards and UI continue to meet regularly to review referral cases from within the DOL to determine penalties for notice and misclassification violations as well as cases referred from Department of Taxation and Finance and the Workers’ Compensation Board.

In 2013, DOL UI issued 74 employee determinations utilizing the employment tests under the Fair Play Act. The DOL enforcement team identified 96 violations of the posting provisions for failing to conspicuously display Fair Play Act posters at job sites. To date, 568 poster violations have been issued resulting in the assessment of \$82,750 in fines, \$62,200 of which has been paid.

IV. Labor Law Legislation

The Wage Theft Prevention Act became effective in April 2011. The Act requires employers to provide notice to employees regarding rates of pay, designated payday, the employers’ intent to claim allowances, and the basis of wage payment. The Act clarifies and

⁵ Section 141-c of the Workers’ Compensation Law: Coordination of forms. The board, the commissioner of labor, the commissioner of taxation and finance, the commissioner of motor vehicles, and the superintendent of insurance shall consult on an ongoing basis to coordinate the amendment of forms used to gather data helpful in identifying fraud, so as to promote effective use and sharing of such information for identifying fraud in the area of workers' compensation. Through such consultations and other means, these agencies shall study the implementation of appropriate practicable technology to verify the authenticity of forms, including certificates of coverage.

expands the Department of Labor's authority to enforce the Labor Law and expands an employee's ability to bring complaints and private actions for violations. All private sector employers are covered by the Act. The Wage Theft Prevention Act will assist the JETF in conducting its investigations into employers' practices, and potentially highlight employers that may be violating the law through worker misclassification.

V. Outreach and National Activities

In 2013 the JETF continued to provide presentations/trainings to various unions, business groups and trade associations across the State regarding the work of the Task Force. At these presentations the attendees are encouraged to contact the Task Force with any leads and/or information regarding worker misclassification. Additionally, at these presentations the Construction Industry Fair Play Act is discussed in an effort to educate attendees on the change in the law, to enhance compliance, and to encourage them to be on watch for worker misclassification in the construction industry.

VI. Goals for 2013

The JETF continues to work to decrease the incidence of misclassification through increased enforcement, data-sharing and outreach. In the year ahead, the JETF will:

- Continue to focus on UI fraud and its prevention;
- Continue to focus on enforcement of the Construction Industry Fair Play Act; and
- Consider expanding the Task Force to include additional members.

Enforcement

- Continue strategic and coordinated enforcement sweeps in the construction industry, as well as other industries noted in this report, showing the highest incidents of employee misclassification;
- Identify industry-specific proactive investigations in industries with a high incidence of misclassification;
- Continue to work on effective and coordinated enforcement of the Fair Play Act;
- Continue to pursue criminal prosecutions with local District Attorneys and the Attorney General's Office in cases of serious employer fraud;
- Work with other states to pursue employers that operate in multiple jurisdictions; and
- Identify whether additional programmatic, legislative, or regulatory fixes are needed to combat employee misclassification.

Outreach

- Continue to conduct outreach to business, labor and community groups to ensure

awareness of the Task Force and encourage communication therewith; and to ensure awareness of the Construction Industry Fair Play Act and compliance therewith.

- Increase outreach to the business community, including small businesses, to raise awareness of the problems of employee misclassification; and prepare additional educational materials for distribution to the public and to employers.

Coordination Between Agencies

- Improve processes for sharing enforcement information and moving cases through the enforcement process; and
- Continue to work on identifying data-sharing processes.

VII. Conclusion

During 2013, the JETF has actively enforced employment laws involving worker misclassification in order to protect workers and law-abiding businesses and to collect contributions due. Through coordinated enforcement and data-sharing between the JETF agencies, we are able to share resources and make all of our work more efficient. The JETF looks forward to continuing its work on these critical issues in 2014.