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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Bay Breeze Health and Rehabilitation Center Louis P. Maltaghati, Administrator 1026 Albee Farm Rd. Venice, FL 34285-6213

Dear Mr. Maltaghati.

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Bay Breeze, Consulate Health Care, as well as any related parties doing business with the facility:

- To Understand Where this Tax Money Is and Where It Is Going 1.
- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

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- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Consulate Health Care of West Altamonte Kim A Ridinger Administrator: 1099 West Town Parkway Altamonte Springs, FL 32714

Dear Ms. Ridinger

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of West Altamonte, as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its a. subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely.

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & Michael Cooperman

Nadine Williamson-Seals Noreen Wray-Roach Gladys Wrenick



March 21, 2018

Consulate Health Care of Kissimmee Nicole L. Partridge, Administrator 2511 John Young Parkway North Kissimmee, FL 34741

Dear Ms. Partridge,

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Kissimmee, as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- Please provide the amount of planned capital investment in the United States over each of b. the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

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- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Margaret West-Allen Nadine Williamson-Seals

Noreen Wray-Roach Gladys Wrenick

1199*SEIU* United Healthcare Workers East

March 21, 2018

Consulate Health Care of North Fort Myers Christopher R. Brookshire, Administrator 991 Pondella Road Fort Myers, FL 33903

Dear Mr. Brookshire,

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of North Fort Myers, as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Consulate health Care of West Palm Beach Marcia S. Couitt Administrator 1626 Davis Rd West Palm Bch, FL 33406-5640

Dear Ms. Couitt.

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of West Palm Beach, as well as any related parties doing business with the facility:

- 1. To Understand Where this Tax Money Is and Where It Is Going
- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

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Margaret West-Allen Nadine Williamson-Seals

Noreen Wray-Roach Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Coral Trace Health Care Shelley L. Grimes, Administrator 216 Santa Barbara Blvd Cape Coral, FL 33991-2031

Dear Ms. Grimes

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Coral Trace Health Care as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman

Nadine Williamson-Seals

Noreen Wray-Roach Gladys Wrenick



March 21, 2018

Franco Nursing & Rehabilitation Center Miriam C Pastor 800 NW 95th Street Miami, FL 33150

Dear Ms. Pastor

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Franco Nursing & Rehabilitation Center as well as any related parties doing business with the facility:

- To Understand Where this Tax Money Is and Where It Is Going 1.
- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- Please provide the amount of planned capital investment in the United States over each of b. the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

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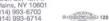
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FLORIDA 2881 Corporate Miramar, FL 33 Tel. (305) 623-3

GOUVERNEUR 95 E. Main St. jouverneur, NY 13642 Tel. (315) 287-9013 Fax (315) 287-7226

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- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

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Sui Lina Xu GENERAL COUNSEL Daniel J. Ratner

Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman

Nadine Williamson-Seals Noreen Wray-Roach



March 21, 2018

Grand Oaks Health and Rehabilitation Center Trisha Corn, Administrator 3001 Palm Coast Parkway SE Palm Coast, FL 32137

Dear Ms. Corn

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Grand Oaks Health and Rehabilitation Center as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- Please provide the amount of planned capital investment in the United States over each of b. the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

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332-1291 NEW JERSEY 555 Route 1 South, 3rd Fl, Suite 301A Iselin, NJ 08830 Tel. (732) 287-8113 Fax (732) 287-8117 4-7150 ROCHESTER 259 Monroe Ave., Suite 3 Rochester, NY 14607 Tel. (585) 244-0830 Fax (585) 244-0956 876-0930 Fax (305 SYRACUSE 250 South Clinton Street, Suite 200 Syracuse, NY 13202 Tel. (315) 424-1743 Fax (315) 479-8716

WHITE PLAINS 99 Church St., 4th FI White Plains, NY 1060 Tel. (914) 993-6700 Fax (914) 993-6714 @ (100 state to 120

- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
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- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

1

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

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Sui Ling Xu

GENERAL COUNSEL

Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman

Nadine Williamson-Seals

Noreen Wray-Roach Gladys Wrenick



March 21, 2018

Hillcrest Health Care and Rehabilitation Center Raymond D Charpentier, Administrator 4200 Washington St Hollywood, FL 33021-7353

Dear Mr. Charpentier

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

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We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Hillcrest Health and Rehabilitation Center as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- a. Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

Noreen Wray-Roach Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Lake Mary Health and Rehabilitation Center Lee Roopchand Administrator 710 North Sun Drive Lake Mary, FL 32746

Dear Mr. Roopchand

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

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As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Lake Mary Health and Rehabilitation Center as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

2421 M

BUFFALO

- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
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- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

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Sui Ling Xu

GENERAL COUNSEL

Daniel J. Ratner

Noreen Wray-Roach Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Oaktree Healthcare Lavonne Clark, Administrator 650 Reed Canal Rd South Daytona, FL 32119-3230

Dear Ms. Clark

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Oaktree Health as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Łing Xu
GENERAL COUNSEL
Daniel J. Ratner

Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman

Nadine Williamson-Seals Noreen Wray-Roach



March 21, 2018

Plantation Bay Rehabilitation Center Anthony Brunicardi, Administrator 4641 Old Canoe Creek Road Saint Cloud, FL 34769

Dear Mr. Brunicardi

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Plantation Bay as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- a. Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

Port.

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL

CHIEF FINANCIAL OFFICER 8 DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Renaissance Health and Rehabilitation Gary L Krulewitz, Administrator 5065 Wallis Road West Palm Beach, FL 33415

Dear Mr. Krulewitz

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Renaissance Health and Rehabilitation as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- Please provide the amount of planned capital investment in the United States over each of b. the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

NEW YORK CITY PRINCIPAL **HEADQUARTERS**

> 310 West 43rd St. New York, NY 10036 (212) 582-1890 w.1199seiu.org

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FLORIDA 2881 Corporate Wa Miramar, FL 33029

GOUVERNEUR 95 E. Main St. uverneur, NY 13642

Fax (4 HICKSVILLE 100 Duffy Ave., Suite 3 West Hicksville, NY 11801 Tel. (516) 542-1115 Fax (516) 542-0919

132-1291 NEW JERSEY 555 Route 1 South, 3rd Fl, Suite 301A Iselin, NJ 08830 Tel. (732) 287-8113 Fax (732) 287-8117

04 Fa WHITE PLAINS 99 Church St., 4th Fl. White Plains, NY 10601



- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act

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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

Noreen Wray-Roach Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Rio Pinar Health Care Terrie Banks, Administrator 7950 Lake Underhill Road Orlando, FL 32822

Dear Ms. Banks

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Rio Pinar Health Care as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average:

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Rosewood Health and rehabilitation Center Timothy V. Leonard, Administrator 3920 Rosewood Way Orlando, FL 32808

Dear Mr. Leonard

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas." [4]

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We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Rosewood Health and Rehabilitation Center as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- Please provide the amount of planned capital investment in the United States over each of b. the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.



- Please provide a headcount of jobs, by job title, which will be created in the United States
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- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER 8 DIRECTOR OF ADMINISTRATION Michael Cooperman

Nadine Williamson-Seals Noreen Wray-Roach Gladys Wrenick



March 21, 2018

Spring Hill Health and Rehabilitation Center Stephen W Webber, Administrator 12170 Cortez Blvd Brooksville, FL 34613-5578

Dear Mr. Webber

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas." [4]

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We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Spring Hill Health and Rehabilitation Center as well as any related parties doing business with the facility:

1. To Understand Where this Tax Money Is and Where It Is Going

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

NEW YORK CITY PRINCIPAL **HEADQUARTERS**

> New York, NY 10036 (212) 582-1890 www.1199seiu.org

ALBANY 155 Washington Ave Albany, NY 12210 Tel. (518) 396-2300 Fax (518) 436-1140

BALTIMORE, MARYLAND 611 North Eutaw Stree Baltimore, MD 21201 Tel. (410) 332-1199 Fax (410) 332-1291

MASSACHUSETTS 108 Myrtle Street, 4th I Quincy, MA 02171 Tel. (617) 284-1199 Fax (617) 474-7150

ROCHESTER

BUFFALO 2421 Main Street, Suite Buffalo, NY 14214 Tel. (716) 982-0540 Fax (716) 876-0930 FLORIDA 2881 Corporate Wa Miramar, FL 33021

GOUVERNEUR 95 E. Main St. souverneur, NY 13642 Tel. (315) 287-9013 Fax (315) 287-7226

376-0930 F SYRACUSE 250 South Clinton Street, Su Syracuse, NY 13202 Tel. (315) 424-1743 Fax (315) 479-6716



- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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EXECUTIVE VICE PRESIDENTS

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Sui Ling Xu GENERAL COUNSEL

Gladys Wrenick

Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

The Palms Rehabilitation and Healthcare Center Derek Ganary, Administrator 5405 Babcock St. NE Palm Bay, FL 32905

Dear Mr. Ganary

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas." [4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

We should work together to effectuate these intents. Raising the quality of our jobs and the quality of care delivered to skilled nursing facility residents are central concerns of our union and the employees we represent, and we are deeply concerned that these promises will be forgotten unless we bargain for them.

In preparation for such bargaining to ensure the tax cut raises wages, we need to understand the total benefit from the tax legislation inuring to our facility and its related entities; the extent to which that benefit is reserved or not to increase workers' wages, or create jobs; the extent to which that money has already been diverted or is planned to be diverted to anything other than raising wages or increasing employment for American workers, particularly those within our represented bargaining units.

As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of The Palms Health and Rehabilitation Center as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

- Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

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- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- f. Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely,

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act

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Sui Ling Xu
GENERAL COUNSEL
Daniel J. Ratner

Margaret West-Allen Nadine Williamson-Seals Noreen Wray-Roach Gladys Wrenick

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

The Parks Healthcare and Rehabilitation Center Julie Morris – (Manager) 9311 S Orange Blossom Trl Orlando, FL 32837-8301

Dear Ms. Morris

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

These statements set forth a clear legislative intent for the Tax Cuts and Jobs Act: the corporate tax cut was meant to trickle down to workers' paychecks and bring jobs back to the United States. This tax money was not meant to enrich executives and shareholders, per the bill's proponents.

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As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of The Parks Health and Rehabilitation Center as well as any related parties doing business with the facility:

- To Understand Where this Tax Money Is and Where It Is Going
- a. Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five years.
- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.

- c. Please provide a headcount of jobs, by job title, which will be created in the United States over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
- Please provide copies of your Fourth Quarter 2017 and First Quarter 2018 financial reports.
- g. Please provide the amount spent on lobbying or public relations campaigns, including contributions to other entities engaging in such, in support of the Tax Cuts and Jobs Act or its underlying policies in general, since January 1, 2017.

Sincerely

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

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[1] http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act



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> Leah Nelson Margarette Nerette Bruce Popper Victor Rivera Timothy Rodgers Rene R. Ruiz James Scordato

Manuel Leon

Maryellen Leveille Winslow Luna

Coraminita Mahr Donta Marshall

Patricia Marthone

Dalton Mayfield

Stephanie Shaw Berta Silva Patricia Smith Clauvice St. Hilaire Kathy Tucker Antoinette Turner

Ana Vazquez

Julio Vives Margaret West-Allen Nadine Williamson-Seals Noreen Wray-Roach Gladys Wrenick

Sui Ling Xu GENERAL COUNSEL Daniel J. Ratner

CHIEF FINANCIAL OFFICER & DIRECTOR OF ADMINISTRATION Michael Cooperman



March 21, 2018

Vista Manor Debra A Wallace, Administrator 1550 Jess Parrish Ct Titusville, FL 32796-2147

Dear Ms. Wallace

We write to request information.

As you know, the Tax Cuts and Jobs Act was enacted last year with the promise that the permanent tax cuts for corporations would raise wages and prevent the offshoring of jobs. President Trump promised that the decrease in the statutory corporate tax rate will "give the typical American household a \$4,000 pay raise."[1] His Council for Economic Advisors reported that this permanent \$4,000 raise is a conservative number and that the raise may be as high as \$9,000.[2] These numbers were repeated by members of Congress throughout the legislative process on this bill.[3] Job promises were also made to pass the bill. Speaker Ryan asserted that the bill "prevents American jobs, headquarters, and research from moving overseas."[4]

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As was covered recently in the New York Times [5], we know that nearly three quarters of the skilled nursing facilities in the United States have business dealings with related entities, and in 2015 those dealings resulted in over \$11 billion in spending. We therefore request the following information, for Consulate Health Care of Vista Manor as well as any related parties doing business with the facility:

To Understand Where this Tax Money Is and Where It Is Going 1.

a. Please provide the estimated gains to the facility, Consulate Health Care and its subsidiaries and affiliates from the Tax Cuts and Jobs Act over each of the next five

- b. Please provide the amount of planned capital investment in the United States over each of the next five years, and any documentation showing the extent to which this planned capital investment has changed since passage of the Tax Cuts and Jobs Act.
- Please provide a headcount of jobs, by job title, which will be created in the United States
 over each of the next five years.
- d. Please provide an accounting of the amount of any work contracted out domestically which is substantially similar to work performed by bargaining unit employees, and the amount of such work which will be returned to bargaining unit employees over each of the next five years.
- e. Please provide the total compensation for executives for the year before and the current year after passage of the Tax Cuts and Jobs Act.
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Sincerely

Dale Ewart

Assistant Regional Director

C: Richard C. McWilliams Jr. Consulate Healthcare

> Margarette Nerette, Vice-President 1199 SEIU, United Healthcare Workers East

P.A.



^{[1] &}lt;a href="http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/">http://www.breitbart.com/big-government/2017/10/11/donald-trump-tax-reform-likely-gives-typical-american-household-4000-pay-raise/

^[2] https://www.whitehouse.gov/the-press-office/2017/10/16/cea-report-corporate-tax-reform-and-wages-%E2%80%93-theory-and-evidence

^[3] See, e.g., 163 Cong. Rec. S7873, H8244, S7518-19, S7535, S6990, S6443 (2017); Speaker Ryan Press Office, "New Report: Tax Reform Will Raise Wages by \$4,000 on Average," (October 16, 2017), available at https://www.speaker.gov/general/new-report-tax-reform-will-raise-wages-least-4000-average;

^[4] https://www.speaker.gov/general/policy-highlights-tax-cuts-and-jobs-act

^[5] https://www.nytimes.com/2018/01/02/business/nursing-homes-care-corporate.html