



**Employers Who Had Fifty or More Employees  
Using MassHealth, Commonwealth Care,  
or the Health Safety Net in State FY09**

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Commonwealth of Massachusetts  
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## **Executive Summary**

The Commonwealth's landmark health care reform legislation of 2006 recognized the pivotal role that employers play in achieving its goal of near universal coverage. A number of provisions in the law act as incentives for employers to offer and maintain health coverage, including the individual mandate. In the interest of attracting or retaining a qualified workforce, the mandate effectively encourages some employers to begin to offer, continue providing, or upgrade coverage. Other policy tools, such as the Fair Share Contribution and the Free Rider Surcharge, also encourage employers to maintain coverage for their workforces.

Massachusetts employers continue to lead the nation in providing health insurance options to their workers. In its 2009 Massachusetts Employer Survey, the Massachusetts Division of Health Care Finance and Policy (DHCFP) found that 76% of Massachusetts employers offer health insurance to their employees, whereas only 60% of employers nationwide offer coverage. This rate is even higher for Massachusetts employers with 50 or more employees, of which 98% offer coverage.

Although, the health insurance offer rate for large employers is high, not all employees of these firms are eligible. DHCFP annually produces a report identifying employers with 50 or more employees receiving health services through the Commonwealth's publicly subsidized health insurance programs. DHCFP released its first report on this topic in 2005 in response to Section 304 of Chapter 149 of the Acts of 2004. This edition provides information on state fiscal year 2009 (FY09), which began July 1, 2008 and ended June 30, 2009. The report estimates expenditures for people employed by large firms where 50 or more employees are accessing health insurance coverage through one or more of the Massachusetts public assistance programs, MassHealth, Health Safety Net<sup>1</sup> or Commonwealth Care. The report also estimates expenditures in these programs for people identified as these employees' dependents.

Beginning with the report for state FY07, DHCFP significantly enhanced its methodology for identification and verification of employer-employee relationships. This edition continues to use the improved identification methodology for state FY09. We report the total number of employees, their dependents, and the cost of services used, by program, for each employer with 50 or more employees using state subsidized services. The analysis was developed using a two-pronged approach:

- In collaboration with the Department of Revenue (DOR), the Office of Medicaid, and the Commonwealth Health Insurance Connector Authority, DHCFP identified employed recipients of public assistance through person-level matches with DOR's quarterly wage reporting files to create employer-level summaries of the number of employees and the value of services provided to them and to their dependents.
- For individuals who could not be matched with DOR records due to the lack of a valid social security number (SSN), DHCFP examined the self-reported employment status from MassHealth eligibility records. Prior to the implementation of improved methodology

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<sup>1</sup>The Health Safety Net replaced the Uncompensated Care Pool beginning October 1, 2007.

for state FY07, reports issued by DHCFP were based solely on self-reported employment information.

This report includes four years (state FY06 through state FY09) of information obtained using this two-pronged approach.

## Key Findings

The results of 50+ analysis reported for FY09 suggest that costs associated with the three public health insurance programs included in this report continue to move in positive and anticipated directions, consistent with the goals of Massachusetts health reform. Notably, compared to previous years, enrollment in and expenditures for Commonwealth Care continue to increase, enrollment and expenditures in the Health Safety Net continue to decrease, and MassHealth expenditures remains about the same, although enrollment has risen.

In state FY09, among employers with 50 or more employees using public coverage:

- An estimated \$805.1 million in public funds were spent on health care services through MassHealth, HSN or Commonwealth Care for Employees<sup>2</sup> and their dependents.
- Just over 294,000 Employees received publicly subsidized care at a cost of \$459.9 million: \$256.6 million through MassHealth, \$49.1 million through HSN, and \$154.2 million through Commonwealth Care.
- In addition, over 317,000 dependents of these Employees received publicly subsidized care at a total cost of \$345.2 million: \$319.4 million through MassHealth; \$7.9 million through HSN; and \$17.9 million through Commonwealth Care.

Among employers with 50 or more employees using public coverage, a comparison between state FY08 and state FY09 indicates that:

- Total FY09 spending of \$805.1 million for Employees and their dependents increased minimally (by 1.4%) over the FY08 estimate of \$793.7 million.
- The total number of Employees using publicly subsidized care decreased slightly by approximately 8,000.<sup>3</sup>
- The total cost of state services for Employees decreased by \$30.8 million (6.3%).<sup>4</sup>

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<sup>2</sup>For the purpose of this report, "Employees" with a capital "e" refers to the group of individuals who used publicly subsidized care who are employed with firms with at least 50 employees who used publicly subsidized care; "Employers" with a capital "e" refers to those firms with at least 50 employees using publicly subsidized care.

<sup>3</sup>The number of dependents associated with these Employees grew by 87,000 from state FY08 to state FY09, attributable largely to changes to the methodology to identify more dependents

<sup>4</sup>The increase in cost for dependents was \$42.2 million was a result of the change in methodology between the two years, resulting in more dependents identified in state FY09.

- There were 117,000 Employees enrolled in Commonwealth Care in state FY09, reflecting a growth of 16,000 enrollees during the third year of the program's existence. Spending for employees associated with the program rose by 18.4% compared to state FY08.
- Combined MassHealth costs for Employees and their dependents remained relatively stable, increasing by 0.5% between state FY08 and state FY09.
- Costs associated with Health Safety Net Employees declined by 24.2% compared to costs in state FY08, reflecting further success of moving previously uninsured employees and their dependents to private insurance or Commonwealth Care and MassHealth.
- The unique number of Employees across all programs decreased by 2.5%. The total number of identified dependents across all programs increased by 37.9%, reflecting the change of methodology for state FY09 that allows identification of more dependents that were not captured in previous years.
- The number of Employers in state FY09, compared to state FY08, increased minimally by 36 firms (2.1%), from 1,725 in state FY08 to 1,761 in state FY09.

## Discussion

- **The number of employed people covered through publicly subsidized health programs has remained relatively stable during state FY08 and state FY09.** A key goal of health care reform was to expand coverage to the uninsured low-income workers who often do not have access to health insurance through their employer and can not afford to purchase it on their own. As of June 30, 2009, over 408,000 Massachusetts residents have obtained coverage since the July 2006 implementation of health care reform. Of that increase, approximately 177,000 individuals have enrolled in Commonwealth Care, 99,000 have enrolled in MassHealth and 132,000 have enrolled in private coverage either through their employer or through individual purchase of insurance.<sup>5</sup>
- **Massachusetts employers continue to be national leaders in providing health insurance options to their workers.** DHCfP's 2009 Massachusetts Employer Survey found that 76% of Massachusetts employers offer health insurance to their employees, whereas only 60% of employers nationwide offer coverage. This rate is even higher for Massachusetts employers with 50 or more employees, of which 98% offer coverage.
- **Not all employees are eligible for coverage, even at firms offering health insurance.** In 2009, only 26% of the employers participating in the Massachusetts Employer Survey reported that they offer health insurance to their part-time employees, and among those firms, 89% required that employees work at least half time. In addition, 64% of Massachusetts employers require a waiting period of at least one month before new

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<sup>5</sup> Please see the Division's *Key Indicators* report for more information. [http://www.mass.gov/Eeohhs2/docs/dhcfp/t/pubs/09/key\\_indicators\\_nov\\_09.pdf](http://www.mass.gov/Eeohhs2/docs/dhcfp/t/pubs/09/key_indicators_nov_09.pdf).

employees have access to benefits, and 45% of the surveyed employers require a three-month waiting period. It is important to note that many of the health care expenses documented in this report incurred by workers and their dependents covered by public programs may work for firms that do, in fact, offer generous health insurance coverage, but not to workers that work part-time.

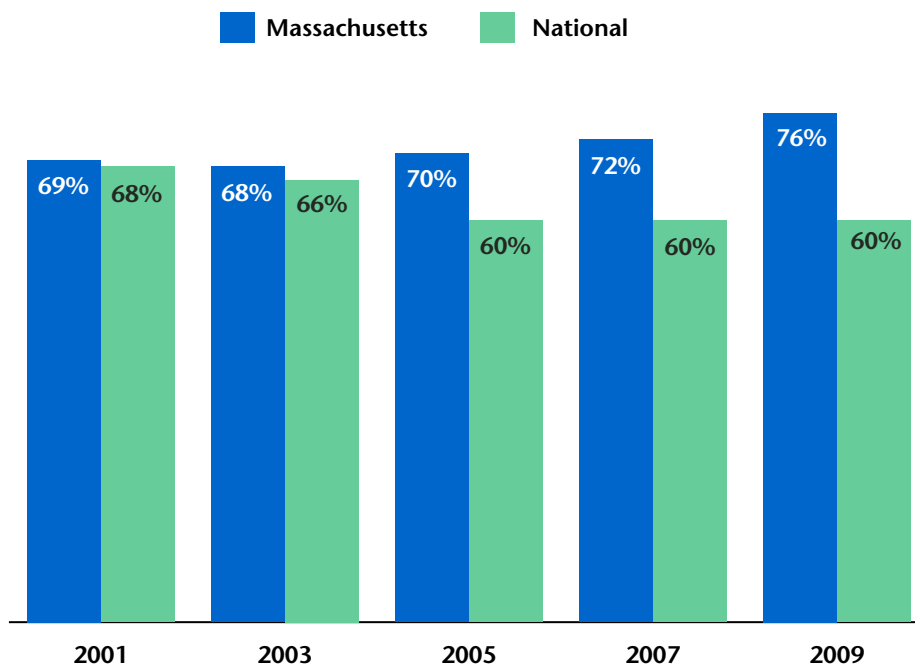
- **Employees counted in this analysis were either ineligible for the insurance package offered or worked for firms that did not offer health insurance.** Part-time and contract employees are often ineligible for benefits and new hires are frequently subjected to waiting periods. These employees may be eligible for services through MassHealth, Commonwealth Care or the Health Safety Net. The state has processes in place to ensure that, if available, employer-sponsored insurance (ESI) is obtained by the employee. The MassHealth and Commonwealth Care eligibility determination processes include evaluation of an applicant's access to ESI. The analysis excludes MassHealth Premium Assistance members, for whom MassHealth assists with the purchase of employer-sponsored insurance (ESI). In such cases MassHealth benefits are secondary to coverage obtained through their employer. Employees are eligible for subsidized Commonwealth Care plans if the employer does not cover the cost of at least one third of an individual plan's premium. The availability of ESI was not a factor in determining Health Safety Net eligibility. Therefore, the employees and dependents identified as receiving care through HSN may have had access to ESI.
- **The economic recession that began in 2008 may have had an impact on the nature of the types of employees and trends captured in the 50+ analysis.** The recession led to layoffs for many workers in Massachusetts. While these people may still be accessing a publicly subsidized insurance program, they are no longer affiliated with an employer since becoming unemployed. Therefore, they would no longer be included in this analysis as it only identifies employed people. This may have had a downward pushing effect on the numbers of members and costs in this analysis. Conversely, the economic climate led to many employers cutting health care benefits for all workers, which would lead to more employees (and dependents) being captured by this analysis, as those workers would now be employed, but not covered by ESI. Still another possible scenario is that many employers, struggling to react to a floundering economy, reduced hours for workers, which in turn might have impacted benefit eligibility, likely creating an upward pushing affect on the members and costs captured by this analysis. The net impact of the recession is difficult to quantify, but it is likely that multiple forces at play in response to it were taking place during the time period captured in this report.

Health insurance through MassHealth or Commonwealth Care may be the only way for low-income uninsured people to obtain affordable coverage. Policy makers continue to explore more ways to develop incentives and motives for employers to maintain and offer health coverage for their employees. For individuals ineligible for these programs, the HSN serve as a safety net to cover some of their care needs.

## Background

Most insured people in Massachusetts and throughout the United States receive health insurance through their employers. Massachusetts employers have maintained a strong role in the provision of health insurance coverage, even as employer participation at the national level has remained flat. The 2009 Massachusetts Employer Survey (MES),<sup>6</sup> conducted for the Division of Health Care Finance and Policy (DHCFP) found that 76% of Massachusetts employers offer health insurance to their employees, compared to only 60% nationally.<sup>7</sup> The percentage of Massachusetts employers offering health insurance increased in the last five years, while nationally, the rate has flat lined (see Figure 1). Large employers with more than 50 employees – those examined in this report – are even more likely to offer health insurance to their employees, with 98% of large employers in Massachusetts offering coverage in 2009 compared to 99% in 2007.

Figure 1: Employer-Sponsored Insurance



Source: Massachusetts data from DHCFP Employer Survey for 2001,2003,2005, 2007 and 2009. National data from Kaiser/HRET Survey of Employer-Sponsored Health Benefits 2001-2009

However, employer-sponsored insurance (ESI) may not be available to all employees. Employers may offer benefits only to full-time employees, while not offering coverage to contract or part-time employees. The 2009 MES found that only 26% of Massachusetts employers offered health

<sup>6</sup> [http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/10/mes\\_results\\_2009.ppt](http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/10/mes_results_2009.ppt)

<sup>7</sup> Kaiser/HRET Employer Health Benefits 2009 Annual Survey.

insurance to part-time workers. Among the minority of firms that do offer health insurance to part-time employees, 89% of them required that employees work at least half-time. As a result, part-time employees may end up uninsured or, if eligible, access care through MassHealth, Commonwealth Care, or the Health Safety Net (HSN), previously the Uncompensated Care Pool (UCP).

Employers may also impose waiting periods for benefits during which employees go without coverage. The 2009 MES found that 64% of the employers offering health insurance report subject employees to a waiting period before being eligible for ESI. Of those employers who impose a waiting period, 45% require at least one month but not more than 3 months of employment before a worker can be eligible for benefits. During the waiting period, employees may be uninsured, covered through COBRA, or, if eligible, may access care through the aforementioned public programs.

The above findings are corroborated by DHCFP's Massachusetts Health Insurance Survey (MHIS).<sup>8</sup> In 2009, DHCFP found that 60% of uninsured individuals are employed. Approximately 17% of the working uninsured are working part time, making them less likely to be eligible for ESI.

According to DHCFP's 2009 Massachusetts Employer Survey (MES), the median employee monthly contribution to health insurance premiums per month for individuals was \$116 and the median monthly contribution for families is \$350. The cost of employer subsidized coverage may be out of reach for people with lower incomes, who may end up using the Health Safety Net because they cannot afford ESI (Commonwealth Care is not available to people who are offered ESI with at least a 33% employer contribution). Subsidized Commonwealth Care plans are offered to individuals with annual incomes of up to \$32,500, provided they are not offered ESI with a 33% subsidy.<sup>9</sup>

This background information on the employer-sponsored insurance and public coverage landscape is essential to understanding the findings of this report, which summarizes data on the utilization of publicly subsidized health care programs by employed individuals and their families during state FY09 (July 1, 2008 through June 30, 2009). The analysis included in this report excludes members of these programs also enrolled in ESI (e.g., MassHealth Family Assistance). Therefore, the analysis reflects populations that, while employed, do not otherwise have access to subsidized health insurance.

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<sup>8</sup> [http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/09/his\\_access\\_chartbook\\_nov-2009.ppt](http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/09/his_access_chartbook_nov-2009.ppt)

<sup>9</sup> The level of subsidy provided by the state is determined by the Health Connector's affordability schedule. <https://www.mahealthconnector.org/portal/binary/com.epicentric.contentmanagement.servlet.ContentDeliveryServlet>

## Results

This section presents the combined results of the DOR match and the self-reported employment information. (Detailed tables presenting the combined analysis and the results of each individual methodology are presented in Appendix 1.) When reviewing these results, please bear in mind the aforementioned caveats, particularly the following:

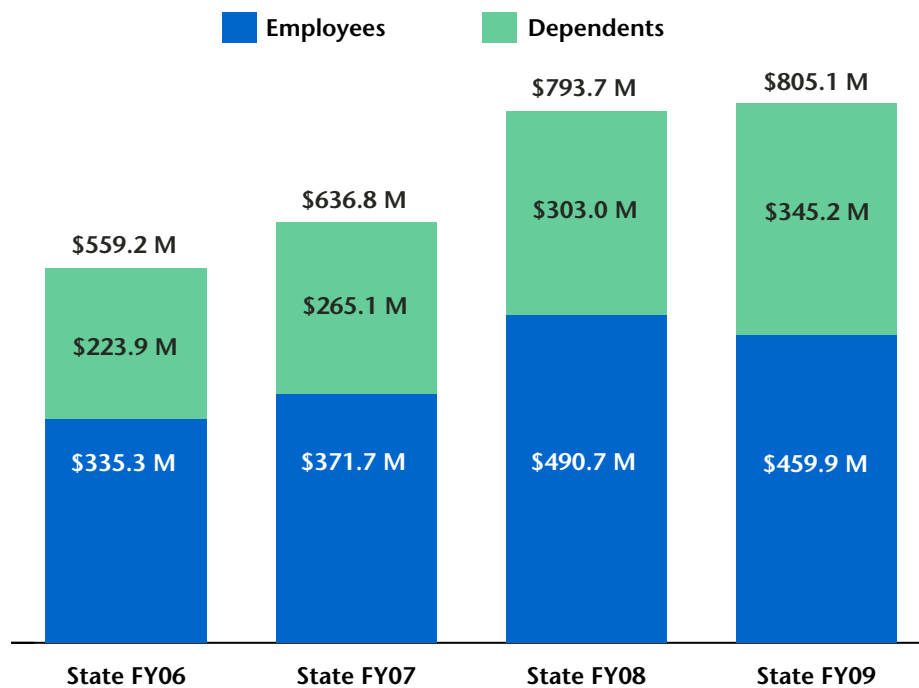
*Improvements in the methodology allowed DHCFFP to obtain more accurate estimates of the number of people using care.* The household methodology was applied to all people regardless of which program(s) they were eligible for, allowing for a greater number of users of care to be captured in the analysis. For example, this allowed analysts to identify children eligible for public assistance, even if their parents are not. In years prior to state FY09, these dependents would not have been identified and would have been excluded from the report by default. Additional improvements to find SSN led to a better match rate with DOR, resulting in a higher level of accuracy, and causing the number of people identified through the self-reported portion of the analysis to drop significantly. SSN information was available for 92% of MassHealth members and 79% of HSN utilizers. Similarly, nearly all eligibility records for Commonwealth Care members include SSNs. Exceptions occur due to SSN errors by the member or through data entry, resulting in an incorrect SSN that could not be matched with DOR data.

*Self-reported information may not accurately identify employer-employee relationships.* If SSN is unavailable, or if DOR files do not report employment for an SSN, employment information is drawn from MA-21. Employment information is self-reported in a free text field and cannot be verified. Individuals may incorrectly identify employers by reporting the corporate name of a franchise or the specific worksite while working for a temp agency. Furthermore, misspellings are common. While members are asked to update employer information whenever there are changes in employment status, this does not always happen. The information could be outdated, so in many cases, the member no longer works for that employer or has subsequently become employed with a different employer but their charges may still be allocated to the old employer. In addition, since the employment information is only updated once a year, costs for the entire year were allocated to the self-reported employer when in fact that employer may not have employed the member for all quarters during the year. The self-reported information may overstate the employer relationships and associated costs in some cases and understate it in others.

## Combined Analysis Results

In state FY09, 294,453 Employees receiving publicly subsidized care were employed by 1,761 businesses in which more than 50 Employees obtained publicly subsidized health care. In addition, 317,285 dependents of these Employees also accessed publicly subsidized care. Total costs for Employees and dependents were over \$805.1 million. Of this total cost, 57.1% (or \$459.9 million)

**Figure 2: Total Costs for Employees and Dependents**



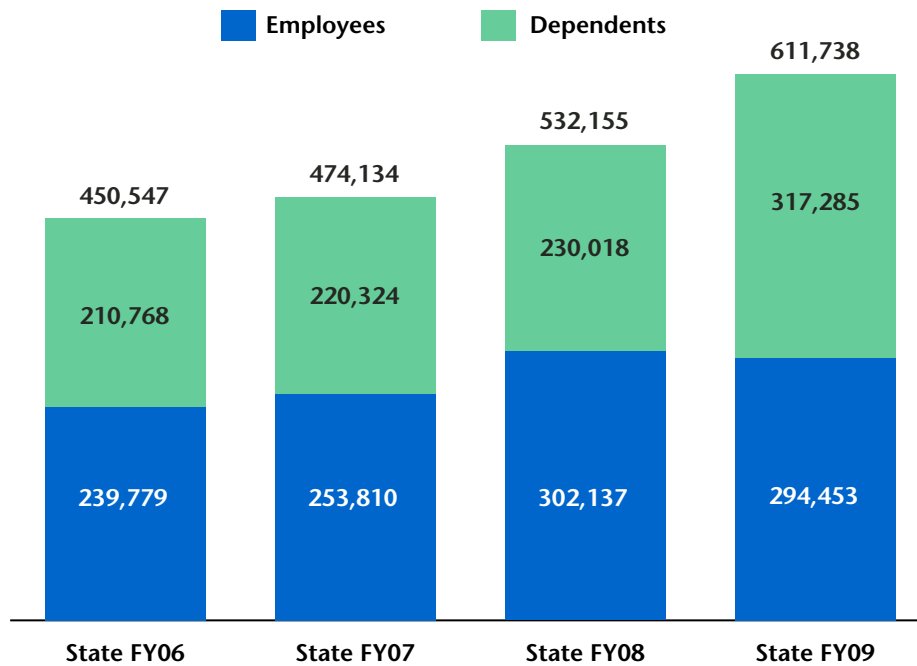
Percent Change			
	Employees	Dependents	Overall
State FY06 to State FY07	+10.8%	+18.4%	+13.9%
State FY07 to State FY08	+32.0%	+14.3%	+24.6%
State FY08 to State FY09	-6.3%	+13.9% <sup>10</sup>	+1.4%

was for health care utilized by Employees, and 42.9% (or \$345.2 million) for health care utilized by dependents (see Figure 2).

The total cost of services increased slightly from the prior year by 1.4%, driven mostly by costs for dependents, which increased by 13.9%, while costs for Employees decreased by 6.3% (see Figure 2). The largest increase in spending was associated with the expansion of the Commonwealth Care program. Between state FY08 and state FY09, the costs identified in this analysis for Commonwealth Care increased by \$26.7 million. The number of Employees identified increased by 16,082, from 100,958 to 117,040 in state FY09. During this same period, the costs identified for MassHealth remained relatively stable, increasing by 0.5% (\$2.9 million) and costs for HSN decreased by 24.2% (\$18.2 million).

<sup>10</sup>The increase in dependent counts is due to improvements in counting methodology made between state FY08 and state FY09. Please refer to the methodology section of this report for a detailed description.

**Figure 3: Total Number of Employees and Dependents Using Care**



Percent Change			
	Employees	Dependents	Overall
State FY06 to State FY07	+5.9%	+4.5%	+5.2%
State FY07 to State FY08	+19.0%	+4.4%	+12.2%
State FY08 to State FY09	-2.5%	+37.9% <sup>11</sup>	+15.0%

Between state FY08 and state FY09, the total number of Employees decreased by 2.5% and the total number of dependents increased by 37.9% (see Figure 3). The number of Employers identified in state FY08 compared to state FY09 increased by 2.1% from 1,725 in state FY08 to 1,761 in state FY09.<sup>12</sup>

**Costs by Program**

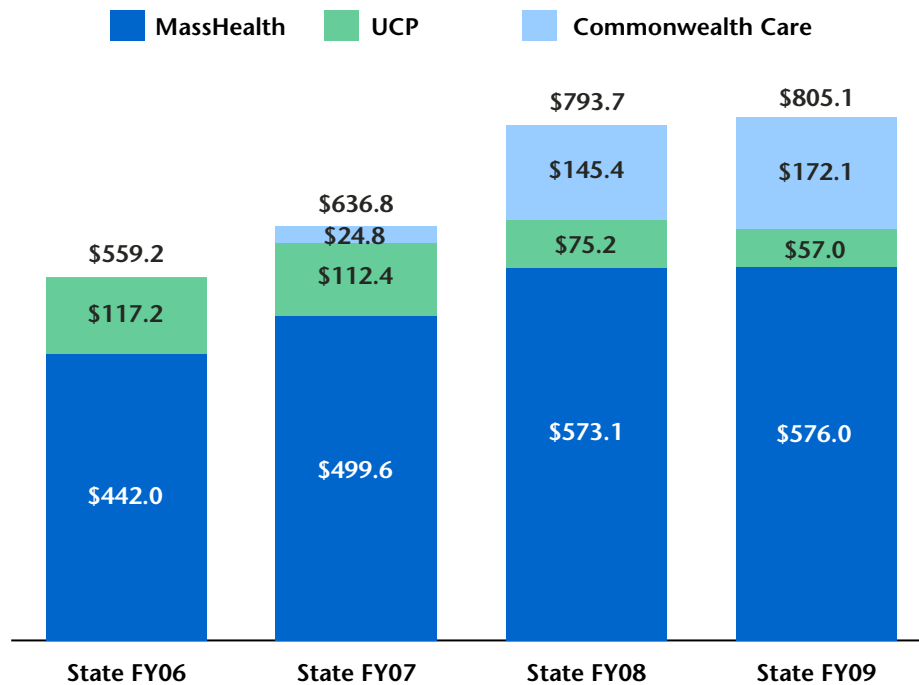
As depicted in Figure 4, most (71.5% or \$576.0 million) of the costs for Employees and dependents combined were associated with the MassHealth program, with an additional \$172.1 million (or 21.4%) from Commonwealth Care, and \$57.0 million (or 7.1%) from HSN.

Between state FY08 and state FY09, MassHealth expenditures grew minimally by 0.5%, HSN expenditures declined by 24.2% and Commonwealth Care expenditures grew by 18.4%.

<sup>11</sup> The increase in dependent counts is due to improvements in counting methodology made between state FY08 and state FY09. Please refer to the methodology section of this report for a detailed description.

<sup>12</sup> The number of unduplicated Employers was 1,553 in state FY08 and 1,629 in state FY09, an increase of 4.9%.

**Figure 4: Total Expenditures by Program**



Percent Change				
	MassHealth	UCP/HSN	CommCare	Overall
State FY06 to State FY07	+13.0%	-4.1%	-	+13.9%
State FY07 to State FY08	+14.7%	-33.1%	+487.1%	+24.6%
State FY08 to State FY09	+0.5%	-24.2%	+18.4%	+1.4%

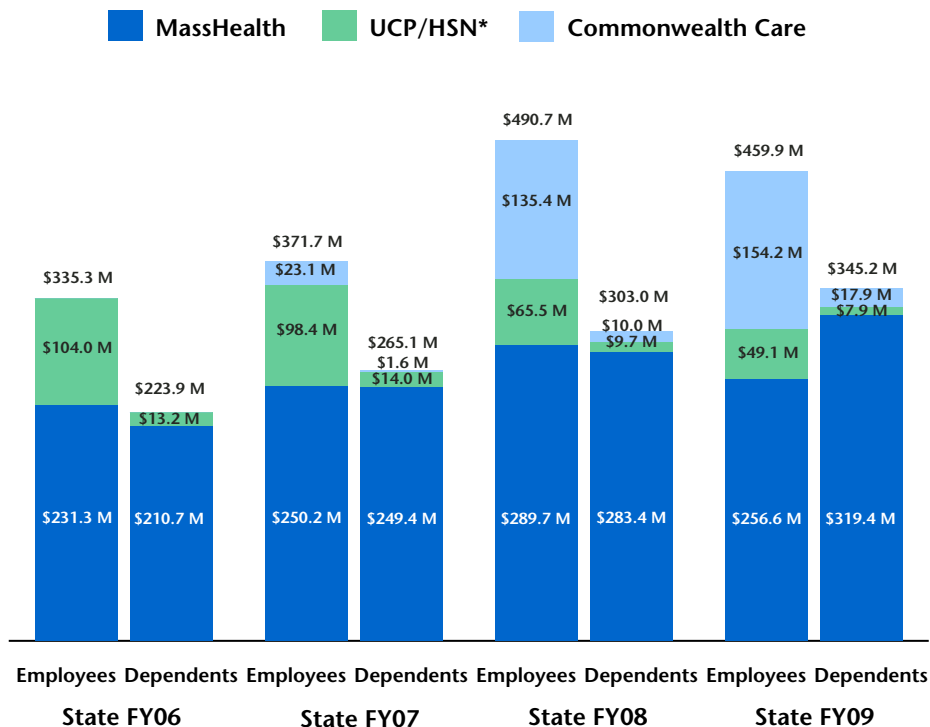
\*HSN replaced UCP on October 1, 2007.

Of the total cost for Employees, \$256.6 million (55.8%) was associated with the MassHealth program, \$49.1 million (10.7%) with HSN, and \$154.2 million (33.5%) with Commonwealth Care (see Figure 5).

Of the total cost for dependents, the vast majority (92.5%) was for MassHealth services, with \$319.4 million going to the MassHealth program. In addition, \$7.9 million (or 2.3%) was for services provided through HSN and \$17.9 million (or 5.2%) through Commonwealth Care.

Total Employee costs decreased 6.3% from state FY08 to state FY09, with costs decreasing by 11.4% for MassHealth, decreasing by 25.1% for HSN and increasing by 13.8% for Commonwealth Care. Total costs for dependents increased by 13.9% from state FY08 to state FY09.

**Figure 5: Total Costs for Employees and Dependents by Program**



\*HSN replaced UCP on October 1, 2007.

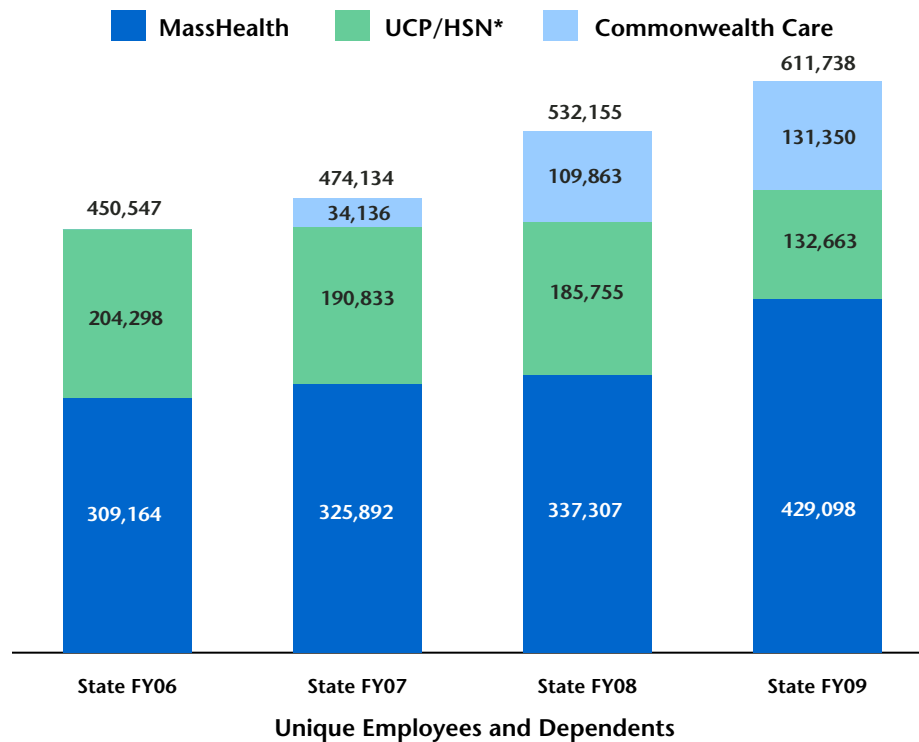
**Number of People Served by Program**

In state FY09, similar to the distribution of total costs, most Employees and dependents (429,098) were served by MassHealth, 132,663 utilized services through HSN, and 172,409 were enrolled in Commonwealth Care (see Figure 6).

From state FY08 to state FY09, the number of MassHealth Employees and dependents served grew by 27.2% overall, with Employees increasing by 26,480 (16.9%) and dependents increasing by 65,311 (36.2%). Employees served by HSN declined by 29,771 (28.2%) and dependents decreased by 23,321 (29.0%). Employees served by Commonwealth Care increased by 16,082 (15.9%) and dependents increased by 5,405 (60.7%).<sup>13</sup> Increases in dependent counts are due in part to improved household identification methodology used for FY09.

<sup>13</sup> A dependent identified in Commonwealth Care must be an individual subscriber to the program and all dependents counted are subscribers and are 18 and older. Dependent children (under 18) and other members of the family ineligible for Commonwealth Care are not counted. Dependents may or may not be employed.

**Figure 6: Number of Individuals Served in Each Program**



Percent Change				
	MassHealth	UCP/HSN	CommCare	Overall
State FY06 to State FY07	+5.4%	-6.6%	-	+5.2%
State FY07 to State FY08	+3.5%	-2.7%	+221.8%	+12.2%
State FY08 to State FY09	+27.2%	-28.6%	+19.6%	+15.0%

Note: The number of unique individuals served is less than sum of the number served by each program because some individuals were served by more than one program in a given state fiscal year.

\*HSN replaced UCP on October 1, 2007.

## Firms with 50 or More Employees Identified through DOR Wage Reporting Match

The DOR match process identified \$697.8 million (86.7% of the total combined DOR match and self-reported information) in state FY09, compared to \$669.2 million in state FY08, an increase of 4.3%. The number of Employers identified increased from 1,553 in state FY08 to 1,629 in state FY09, representing a 4.9% increase.

Appendix 5 shows the detailed DOR match results by Employer for state FY09. The attachment lists Employers who had 50 or more Employees receiving publicly subsidized care during state FY09. The

list is sorted in descending order according to the total number of unique Employees who accessed services from MassHealth, HSN, or Commonwealth Care.

The top 25 firms in state FY09 account for \$127.7 million (or 18.3%) of the total expenditures identified through the DOR match methodology. In state FY08, these same 25 firms accounted for \$125.0 million (or 18.7%) of total expenditures identified through the DOR match methodology (see Figure 7).

The list of the top 25 Employers remained relatively consistent for both years, with nine of the top ten remaining the same. Wal-Mart Associates, S&S Credit Co (Stop & Shop) and Commonwealth of Massachusetts have remained the top three employers in the past three years and were all in the top four in state FY06. In state FY09, these three employers accounted for \$83.6 million dollars paid by publicly subsidized programs for employees and their dependents. This is 12% of the total expenditures for all employers included in this report.

## **Firms with 50 or More Employees Identified through Self-Reported Employment Data**

While the DOR match process is an accurate way to identify employer-employee relationships, a valid SSN is needed to complete the match. A valid SSN is not always available in the eligibility records for all people using public assistance; in some cases, it was not possible to identify employers using DOR records. Some of these people are employed and will be captured in this analysis using the self-reported methodology. The self-reported employment analysis identified \$107.3 million (13.3% of the total combined DOR match and self-reported information) in state FY09 compared to \$124.5 million in state FY08, a decrease of 13.8%. The number of firms identified as having 50 or more Employees using publicly subsidized care decreased from 172 in state FY08 to 132 in state FY09, representing a 23.3% decrease. Overall decreases in the self-reported analysis between state FY08 and state FY09 are a result of improved methodology used in FY09 to identify individuals using eligibility instead of claims. SSN, which is used to obtain work history from DOR, occurs in great frequency on eligibility than on claims. Therefore, many of the employees that are no longer identified in the self-reported analysis are identified in the DOR match.

Appendix 6 shows detailed self-reported employment results by Employer for state FY09. These attachments list Employers who had 50 or more Employees receiving publicly subsidized care during state FY09. The list is sorted in descending order according to the total number of unique Employees who accessed services from MassHealth, HSN and/or Commonwealth Care.

The top 25 firms by number of Employees in state FY09 account for \$54.7 million (or 51.0%) of the total expenditures identified through the self-reported Employment methodology. For state FY08, the same 25 firms account for \$57.8 million (or 46.4%) of the total expenditures identified through the self-reported employment methodology (see Figure 8).

The top 25 Employers were relatively consistent for both years, with the top six in precisely the same order both years. Both Wal-Mart and S&S Credit (Stop and Shop) were in the top four for both

the self-reported employer information and the DOR match methodology. As Dunkin Donuts and McDonalds are both largely franchised, it is likely that Wal-Mart and S&S Credit are in the top two for self-reported, similar to the findings of the DOR match.

**Figure 7: Top 25 Employers with 50+ Employees Using Publicly Subsidized Care DOR Match (sorted by state FY09 total employees)**

Employer	State FY09				State FY08 <sup>14</sup>			
	Total Employees Using Subsidized Care	Total Employee Costs	Total Cost for Employees and Dependents	State FY09 Rank	Total Employees Using Subsidized Care	Total Employee Costs	Total Cost for Employees and Dependents	State FY08 Rank
Wal-Mart Associates Inc	5,072	\$8,895,444	\$16,591,264	1	4,796	\$9,272,089	\$15,507,272	1
S&S Credit Co Inc (Stop & Shop)	5,035	\$8,969,943	\$13,484,710	2	4,731	\$9,095,405	\$13,061,744	2
Commonwealth of Massachusetts	4,376	\$6,517,306	\$10,596,021	3	3,785	\$7,084,078	\$10,433,401	3
Labor Ready Northeast Inc	2,764	\$4,044,059	\$4,520,073	4	3,716	\$5,505,278	\$6,110,824	4
Demoulas Supermarkets Inc	2,580	\$5,026,807	\$7,446,780	5	2,281	\$4,291,891	\$6,365,515	8
Mass CVS Pharmacy LLC	2,487	\$4,318,994	\$7,168,382	6	2,276	\$4,457,825	\$7,016,430	9
Shaw's Supermarket Inc	2,222	\$4,531,236	\$7,078,864	7	2,334	\$4,691,382	\$6,946,332	7
Target Corporation	2,204	\$2,658,823	\$4,705,827	8	2,479	\$3,578,884	\$5,650,746	5
Friendly Ice Cream Corp	2,056	\$3,287,687	\$5,254,601	9	1,952	\$3,295,850	\$4,963,681	10
Unicco Service Company	1,933	\$3,135,083	\$6,744,858	10	1,698	\$2,445,188	\$4,544,101	15
Papa Gino's Inc	1,624	\$2,445,468	\$3,735,033	11	1,652	\$2,609,047	\$4,051,057	17
Kelly Services Inc	1,607	\$1,779,784	\$2,984,733	12	1,931	\$2,308,606	\$3,506,244	12
Aramark Food & Support Service	1,599	\$2,386,153	\$3,749,638	13	NA	NA	NA	NA
City of Boston	1,583	\$2,393,869	\$4,430,909	14	1,731	\$4,024,357	\$6,806,113	14
Home Depot USA Inc	1,547	\$2,421,452	\$4,368,209	15	1,689	\$2,824,458	\$4,667,656	16
Wendy's Old Fash Hamburger	1,278	\$1,932,196	\$3,290,998	16	1,176	\$1,898,904	\$3,062,258	23
Sears Roebuck & Co	1,263	\$1,831,012	\$2,859,320	17	1,356	\$2,220,350	\$3,155,928	20
United Parcel Service Inc	1,254	\$855,389	\$1,209,340	18	1,370	\$1,565,887	\$2,093,732	19
Adecco CS Inc	1,189	\$1,093,422	\$1,754,277	19	1,872	\$2,343,507	\$3,578,561	13
Debbie's Staffing Services Inc	1,127	\$1,870,974	\$3,147,543	20	1,426	\$2,059,099	\$3,177,537	18
Vencor Nursing Centers East LLC	1,045	\$1,414,701	\$3,179,542	21	969	\$1,497,353	\$2,996,630	28
Cumberland Farms Inc	1,042	\$1,433,149	\$2,455,585	22	1,094	\$1,513,554	\$2,476,404	25
The General Hospital Corp	1,029	\$1,205,530	\$2,718,875	23	NA	NA	NA	NA
Pomerantz PPS LLC	1,011	\$1,026,868	\$1,550,122	24	1,087	\$1,181,587	\$1,694,949	26
Walgreen Eastern Co Inc	991	\$1,761,024	\$2,706,645	25	1,181	\$1,993,720	\$3,091,688	22
<b>Total</b>	<b>49,918</b>	<b>\$77,236,374</b>	<b>\$127,732,149</b>		<b>48,582</b>	<b>\$81,758,299</b>	<b>\$124,958,804</b>	

<sup>14</sup> State FY08 data in this table is presented only for the 25 companies with the most employees using public assistance in state FY09.

**Figure 8: Top 25 Employers with 50+ Employees Using Publicly Subsidized Care Self-Reported Employment (sorted by state FY09 total employees)<sup>15</sup>**

Employer	State FY09					State FY08 <sup>16</sup>				
	Total Employees Using Subsidized Care	Total Employee Costs	Total Cost for Employees and Dependents	State FY09 Rank	Total Employees Using Subsidized Care	Total Employee Costs	Total Cost for Employees and Dependents	State FY08 Rank		
Dunkin' Donuts	1,365	\$3,703,033	\$7,056,312	1	1,950	\$4,477,543	\$7,760,700	1		
McDonald's Restaurant	1,174	\$3,014,267	\$5,838,646	2	1,775	\$3,547,552	\$6,600,292	2		
S&S Credit Co	979	\$4,114,991	\$5,520,513	3	1,326	\$4,731,250	\$6,114,141	3		
Wal-Mart Associates Inc	633	\$2,436,706	\$3,738,123	4	921	\$2,864,334	\$4,132,207	4		
Demoulas Supermarkets Inc	554	\$1,590,780	\$2,671,260	5	675	\$1,858,833	\$2,775,701	7		
Burger King Corp	528	\$1,443,911	\$2,556,104	6	771	\$1,871,314	\$2,951,705	5		
May Department Stores	433	\$1,286,077	\$1,979,373	7	623	\$1,452,269	\$2,326,540	8		
Shaw's Supermarkets Inc	401	\$1,786,656	\$2,342,859	8	589	\$1,758,892	\$2,386,375	9		
Unicco Service Co Inc	400	\$977,576	\$1,920,160	9	730	\$1,190,892	\$2,275,704	6		
Wendy's Old Fash Hamburgers	366	\$1,033,546	\$1,839,209	10	562	\$1,138,249	\$1,901,331	10		
Mass CVS Pharmacy, LLC	360	\$1,547,198	\$2,311,436	11	455	\$1,618,751	\$2,460,227	11		
Papa Gino's Inc	352	\$1,108,931	\$1,714,619	12	452	\$1,288,057	\$1,805,817	12		
UMass	347	\$1,036,279	\$1,565,350	13	416	\$997,169	\$1,466,374	14		
Friendly Ice Cream Corp	285	\$926,343	\$1,516,454	14	375	\$991,485	\$1,596,546	15		
Marrriott Hotel	243	\$702,560	\$1,276,193	15	204	\$388,926	\$744,835	41		
US Postal Service	241	\$677,532	\$1,010,201	16	283	\$586,661	\$891,257	24		
YMCA	217	\$1,220,467	\$1,608,260	17	140	\$510,986	\$720,844	64		
EDA Select Temporaries Inc	215	\$599,512	\$1,173,609	18	272	\$666,153	\$1,226,005	25		
Healthcare Services Group Inc	210	\$497,741	\$786,129	19	239	\$343,449	\$839,367	29		
Labor Ready Northeast Inc	209	\$1,140,579	\$1,240,653	20	227	\$1,133,642	\$1,191,526	32		
Home Depot USA Inc	208	\$795,696	\$1,095,384	21	297	\$858,531	\$1,167,098	22		
American Cleaning Co Inc	203	\$478,135	\$846,210	22	336	\$483,483	\$918,754	20		
TJX Companies Inc	203	\$586,422	\$970,084	23	308	\$674,977	\$1,047,500	21		
Cumberland Farms Inc	198	\$733,348	\$1,110,096	24	201	\$736,612	\$1,046,968	42		
Target Corporation	198	\$687,623	\$1,044,112	25	343	\$847,307	\$1,420,710	18		
<b>Total</b>	<b>10,522</b>	<b>\$34,125,906</b>	<b>\$54,731,349</b>		<b>14,470</b>	<b>\$37,017,315</b>	<b>\$57,768,521</b>			

<sup>15</sup> Employees of a franchise may report the corporate name rather than the name of the franchise by which they are employed. Many franchises in the self-reported analysis are grouped under a single name, creating the appearance of one large employer.

<sup>16</sup> State FY08 data in this table is presented only for the 25 companies with the most employees using public assistance in state FY09.

## **Acknowledgements**

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# Appendix 1

## Summary Data

### Combined DOR Match and Self-Reported Employment

**Summary of Combined Results of DOR Match and Self-reported Employment  
Number and Costs of Employees and Dependents**

<b>Combined Summary: DOR + Self-reported</b>		<b>SFY06 DOR Match + Self</b>	<b>SFY07 DOR Match + Self</b>	<b>SFY08 DOR Match +Self</b>	<b>SFY09 DOR Match +Self</b>	<b>Change SFY08 to SFY09</b>	<b>% Change SFY08 to SFY09</b>
All Programs	Number of Employers	1,390	1,474	1,725	1,761	36	2.1%
	Total Employees	239,779	253,810	302,137	294,453	(7,684)	-2.5%
	Total Dependents	210,768	220,324	230,018	317,285	87,267	37.9%
	Total Served	450,547	474,134	532,155	611,738	79,583	15.0%
	Total Employee Costs	\$335,320,915	\$371,702,209	\$490,708,466	\$459,866,155	(\$30,842,310)	-6.3%
	Total Dependent Costs	\$223,862,811	\$265,061,584	\$303,000,692	\$345,216,707	\$42,216,015	13.9%
	Total Cost For Employees and Dependents	\$559,183,725	\$636,763,792	\$793,709,157	\$805,082,862	\$11,373,705	1.4%
MassHealth	Employees	141,516	147,033	156,679	183,159	26,480	16.9%
	Dependents	167,648	178,859	180,628	245,939	65,311	36.2%
	Total MassHealth Served	309,164	325,892	337,307	429,098	91,791	27.2%
	Employee Costs	\$231,311,125	\$250,159,043	\$289,749,328	\$256,598,372	(\$33,150,955)	-11.4%
	Dependent Costs	\$210,656,159	\$249,433,365	\$283,376,614	\$319,381,758	\$36,005,143	12.7%
	Total MassHealth Costs	\$441,967,285	\$499,592,408	\$573,125,942	\$575,980,130	\$2,854,188	0.5%
Total Free Care UCP+HSN	Employees	125,659	118,366	105,398	75,627	(29,771)	-28.2%
	Dependents	78,639	72,467	80,357	57,036	(23,321)	-29.0%
	Total UCP and HSN Served	204,298	190,833	185,755	132,663	(53,092)	-28.6%
	Employee Costs	\$104,009,789	\$98,408,941	\$65,523,446	\$49,078,078	(\$16,445,368)	-25.1%
	Dependent Costs	\$13,206,652	\$13,995,038	\$9,666,223	\$7,934,606	(\$1,731,617)	-17.9%
	Total Free Care/UCP/HSN Costs	\$117,216,441	\$112,403,979	\$75,189,669	\$57,012,683	(\$18,176,985)	-24.2%
Commonwealth Care	Employees	-	27,036	100,958	117,040	16,082	15.9%
	Dependents	-	7,100	8,905	14,310	5,405	60.7%
	Total Commonwealth Care Served	-	34,136	109,863	131,350	21,487	19.6%
	Employee Costs	-	\$23,134,225	\$135,435,692	\$154,189,705	\$18,754,013	13.8%
	Dependent Costs	-	\$1,633,181	\$9,957,855	\$17,900,344	\$7,942,489	79.8%
	Total Commonwealth Care Costs	-	\$24,766,745	\$145,393,546	\$172,090,049	\$26,696,502	18.4%

**Summary of DOR Match  
Number and Costs of Employees and Dependents**

<b>DOR Match Summary</b>		<b>SFY06 DOR Match</b>	<b>SFY07 DOR Match</b>	<b>SFY08 DOR Match</b>	<b>SFY09 DOR Match</b>	<b>Change SFY08 to SFY09</b>	<b>% Change SFY08 to SFY09</b>
All Programs	Number of Employers	1,263	1,307	1,553	1,629	76	4.9%
	Total Employees	216,308	228,586	270,100	274,143	4,043	1.5%
	Total Dependents	196,875	206,269	205,828	293,471	87,643	42.6%
	Total Served	413,183	434,855	475,928	607,183	91,686	19.3%
	Total Employee Costs	\$275,885,477	\$310,531,426	\$410,379,194	\$393,350,299	(\$17,028,895)	-4.1%
	Total Dependent Costs	\$190,949,148	\$228,767,173	\$258,821,814	\$304,416,128	\$45,594,315	17.6%
	Total Cost For Employees and Dependents	\$466,834,624	\$539,298,598	\$669,201,007	\$697,766,427	\$28,565,420	4.3%
MassHealth	Employees	129,400	135,433	143,987	168,543	24,556	17.1%
	Dependents	153,755	164,934	166,428	228,495	62,067	37.3%
	Total MassHealth Served	283,155	300,367	310,415	397,038	86,623	27.9%
	Employee Costs	\$183,345,992	\$202,810,233	\$233,644,206	\$209,030,114	(\$24,614,092)	-10.5%
	Dependent Costs	\$177,742,496	\$213,240,548	\$241,795,045	\$280,753,112	\$38,958,067	16.1%
	Total MassHealth Costs	\$361,088,489	\$416,050,781	\$475,439,251	\$489,783,226	\$14,343,975	3.0%
Total Free Care UCP+HSN	Employees	114,304	105,970	86,573	69,029	(17,544)	-20.3%
	Dependents	78,639	72,467	66,955	51,227	(15,728)	-23.5%
	Total UCP and HSN Served	192,943	178,437	153,528	120,256	(33,272)	-21.7%
	Employee Costs	\$92,539,484	\$86,530,472	\$51,610,987	\$40,616,429	(\$10,994,558)	-21.3%
	Dependent Costs	\$13,206,652	\$13,995,038	\$7,642,537	\$6,801,560	(\$840,977)	-11.0%
	Total Free Care/UCP/HSN Costs	\$105,746,136	\$100,525,510	\$59,253,524	\$47,417,989	(\$11,835,535)	-20.0%
Commonwealth Care	Employees	-	25,603	96,540	112,606	16,066	16.6%
	Dependents	-	6,814	8,578	13,749	5,171	60.3%
	Total Commonwealth Care Served	-	32,417	105,118	126,355	21,237	20.2%
	Employee Costs	-	\$21,190,720	\$125,124,000	\$143,703,756	\$18,579,756	14.8%
	Dependent Costs	-	\$1,531,587	\$9,384,232	\$16,861,456	\$7,477,224	79.7%
	Total Commonwealth Care Costs	-	\$22,722,307	\$134,508,232	\$160,565,212	\$26,056,980	19.4%

**Summary of Self-reported Employment  
Number and Costs of Employees and Dependents**

Self-reported Summary		SFY06 Self-Reported	SFY07 Self-Reported	SFY08 Self-Reported	SFY09 Self-Reported	Change SFY08 to SFY09	% Change SFY08 to SFY09
All Programs	Number of Employers	154	167	172	132	(40)	-23.3%
	Total Employees	23,471	25,224	32,037	20,310	(11,727)	-36.6%
	Total Dependents	13,893	14,055	24,190	23,814	(376)	-1.6%
	Total Served	37,364	39,279	56,227	44,124	(12,103)	-21.5%
	Total Employee Costs	\$59,435,438	\$61,170,783	\$80,329,272	\$66,515,856	(\$13,813,415)	-17.2%
	Total Dependent Costs	\$32,913,663	\$36,294,411	\$44,178,878	\$40,800,578	(\$3,378,300)	-7.6%
	Total Cost For Employees and Dependents	\$92,349,101	\$97,465,194	\$124,508,150	\$107,316,435	(\$17,191,715)	-13.8%
MassHealth	Employees	12,116	11,600	12,692	14,616	1,924	15.2%
	Dependents	13,893	13,925	14,200	17,444	3,244	22.8%
	Total MassHealth Served	26,009	25,525	26,892	32,060	5,168	19.2%
	Employee Costs	\$47,965,133	\$47,348,810	\$56,105,121	\$47,568,258	(\$8,536,863)	-15.2%
	Dependent Costs	\$32,913,663	\$36,192,817	\$41,581,570	\$38,628,645	(\$2,952,924)	-7.1%
	Total MassHealth Costs	\$80,878,796	\$83,541,627	\$97,686,691	\$86,196,904	(\$11,489,787)	-11.8%
Total Free Care UCP+HSN	Employees	11,355	12,396	18,825	6,598	(12,227)	-65.0%
	Dependents	-	-	13,402	5,809	(7,593)	-56.7%
	Total UCP and HSN Served	11,355	12,396	32,227	12,407	(19,820)	-61.5%
	Employee Costs	\$11,470,305	\$11,878,469	\$13,912,459	\$8,461,648	(\$5,450,810)	-39.2%
	Dependent Costs	-	-	\$2,023,686	\$1,133,046	(\$890,640)	-44.0%
	Total Free Care/UCP/HSN Costs	\$11,470,305	\$11,878,469	\$15,936,145	\$9,594,694	(\$6,341,450)	-39.8%
Commonwealth Care	Employees	-	1,433	4,418	4,434	16	0.4%
	Dependents	-	286	327	561	234	527.2%
	Total Commonwealth Care Served	-	1,719	4,745	4,995	250	36.7%
	Employee Costs	-	\$1,943,505	\$10,311,692	\$10,485,950	\$174,258	1.7%
	Dependent Costs	-	\$101,594	\$573,622	\$1,038,887	\$465,265	81.1%
	Total Commonwealth Care Costs	-	\$2,044,438	\$10,885,314	\$11,524,837	\$639,523	5.9%



## Appendix 2

### Methodology

## Methodology

This section describes the methods used by DHCFP, in collaboration with staff from the Department of Revenue (DOR), the Office of Medicaid (MassHealth), and the Commonwealth Health Connector to conduct this analysis. Data for these reports was analyzed in accordance with the security and confidentiality standards administered by the Executive Office of Health and Human Services and the DOR.

In 2005, DHCFP released its first report on employers with 50 or more employees using public assistance. Reports relied on employment information reported by the individual receiving care and employment status could not be verified. Therefore, older reports show only a small fraction of the true cost and number of people using care. Beginning with the report for state FY07,<sup>17</sup> DHCFP implemented a new methodology to identify employment information for persons receiving publicly subsidized care. In this report, results were restated for state FY06 as well to study trend. This current analysis, focusing on state FY09, includes results of matching social security number (SSN) from eligibility files with the DOR's quarterly employment records for state FY06 through state FY09. Since SSN is not a required field for the purpose of determining eligibility, not all persons accessing care through publicly subsidized programs could be matched to DOR records. Therefore, the DOR match approach, while accurate, shows only a portion of the employment information for MassHealth and Commonwealth Care members and persons accessing care through the HSN. Self-reported employment information is used for individuals lacking a valid SSN in their eligibility records, and could not be matched to DOR employment records. The methodology used for state FY09 was improved further by using eligibility records to find SSN in addition to claims.

The key steps involved in developing this analysis included:

- identifying employed utilizers of publicly subsidized health care services and their dependents;
- identifying costs of care provided to these employees, spouses, and dependents, by program;
- aggregating costs by employer; and
- identifying employers with 50 or more unique Employees who used publicly subsidized care.

## Methodology for DOR Match Records

### Identifying Utilizers of Publicly Subsidized Health Care

The first step in the analysis is to identify all people eligible for MassHealth, HSN or Commonwealth Care in state FY09. DHCFP examined eligibility records to identify all MassHealth individuals who had records containing an SSN. For this analysis, aid categories were

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<sup>17</sup> Employers Who Had Fifty or More Employees Using MassHealth, Commonwealth Care, or the Uncompensated Care Pool in State FY07: [http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/08/50\\_plus\\_employees\\_exec\\_sum.pdf](http://www.mass.gov/Eeohhs2/docs/dhcfp/r/pubs/08/50_plus_employees_exec_sum.pdf)

excluded that identified MassHealth Premium Assistance members because the benefits paid through this program are secondary to coverage obtained through the employer. The Health Connector provided a list of Commonwealth Care members to DHCFCP to aid in identification. Commonwealth Care members were checked against eligibility records for validity.

Individuals who accessed care through HSN were identified through information provided by hospitals and community health centers on claims submitted to DHCFCP. The analysis included Emergency Room Bad Debt (ERBD) and Medical Hardship. SSNs may be included in the patient-specific data. However, SSN is not a required field and providers are not required to validate the accuracy of SSNs before transmitting the patient-specific data to HSN. In an effort to increase the number of records with a potentially valid SSN, DHCFCP matched claims to MA-21 eligibility files. Any resulting SSN information was included in the file for the DOR match. As with the MassHealth and Commonwealth Care data, the file that was prepared for review against DOR quarterly employment data could have contained inaccurate SSNs, or inaccurate name and SSN combinations.

### **Household Methodology**

DHCFCP performed an analysis to identify household members associated with individuals identified as using public assistance. Using coding within the MA-21 eligibility files, DHCFCP identified households and members of that household reported as “self,” “spouse,” “child,” or “stepchild.” Those identified as a child or stepchild of an identified employee were included in the analysis of dependents. Only individuals identified as “self” or “spouse” were included in the file sent to DOR for comparison to employment data. Older children may be employed, but are not identified as employees for the purposes of this report.

In state FY09, the household methodology was applied to all people eligible for one or more of the three programs. In prior years, the household methodology was applied to each program (MassHealth, Commonwealth Care, and HSN) separately and therefore would not capture members of the household who were eligible for different programs than the “self” or “spouse” in the household. For example, since age plays a role in eligibility, children may be eligible for MassHealth benefits where their parents would not be. DHCFCP is able to identify these children using the improved household methodology for state FY09, whereas in prior reports, these children were never identified. This methodology change, along with improved matching led to a significant increase in the number of dependents identified in the state FY09 analysis, allowing DHCFCP to gain a more complete picture of employee and dependent coverage.

It is important to note that the household analysis occurs prior to the employment analysis. If a spouse is not employed, the spouse will be counted as a dependent of the “head of household.” If a spouse is also employed, the spouse will be counted both as a dependent and as an employee of his or her own employer. While one person can be counted as a dependent and an employee, costs incurred by the household will only be attributed once. This analysis also provides unique or distinct counts of employees by employer.

## Identifying Employers

DOR matched DHCFP's MassHealth, Commonwealth Care, and HSN SSN lists to quarterly wage reporting files prepared by all Massachusetts employers. Quarterly wage reporting files capture employer-submitted information on current employees, including name and SSN. These records do not include self-employed individuals, who are not required to file employer wage reports.

DOR's matching protocols examines SSN and the first four letters of the last name as well as an enhanced name match. When records matched, DOR provided the employer's name, address, federal tax identification number, and any quarters in which the individual was employed by that firm during state FY09.

When an individual matched to more than one employer in a single quarter, DHCFP requested wage data to support an allocation methodology distributing a share of the employee's and dependant's costs across the multiple identified employers (described in detail below).

MassHealth members, Commonwealth Care members, and HSN users who could not be matched with the DOR employment records due to the lack of a valid SSN were retained for inclusion in the self-reported employment analysis, as discussed further below.

## Identifying Costs of Care

Once employees were identified through the DOR match and household information was compiled, the next step was to identify the costs of services provided to the household.

### *MassHealth Costs*

MassHealth costs include all fee-for-service claims and capitated payments made to managed care organizations on behalf of employees and dependents. The cost of services reported for capitated members does not reflect the volume or intensity of services actually provided to an enrolled individual.<sup>18</sup> Costs associated with services provided by other state agencies, which are "passed through" MassHealth for purposes of federal reimbursement, were excluded from the analysis. In addition, lump sum payments to providers that were not claims-based and administrative costs incurred by MassHealth to operate the program were not included.

### *Commonwealth Care*

Commonwealth Care costs include the state's portion of capitation payments made on behalf of a member. This value excludes any member payments such as premium share and copayments. In addition, contract settlements and the costs incurred by the Commonwealth Health Insurance Connector Authority to administer the program were excluded. The cost of services reported does not reflect the volume or intensity of services provided to an individual.<sup>19</sup>

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<sup>18</sup> Once a member is enrolled in a capitated program, a monthly payment is made to the managed care plan representing an estimate of the average cost of services projected to be utilized per month by the average member.

<sup>19</sup> See footnote 4.

### *Health Safety Net*

Health Safety Net costs reported are the amount paid to hospitals and community health centers for adjudicated claims submitted to the Health Safety Net Office during the time period. Costs include claims for low-income employees and dependents eligible for care through the HSN. Also included are services for employees and dependents who are awaiting enrollment in Commonwealth Care, MassHealth or a private plan. HSN may also provide supplemental coverage to a private or public plan for those eligible. Emergency room bad debt and medical hardship claims are also included. HSN replaced UCP October 1, 2007 and UCP data is included in years prior to state FY09. Please refer to Appendix 3 of this report for UCP methodology.

### **Aggregating Costs by Employer**

Costs were assigned to employers by matching the quarter in which employment was reported to the quarter in which health care services were delivered to the employee and his/her dependents, where applicable.

Costs for individuals with more than one employer during a quarter were allocated to each employer on a pro-rated basis based on each employer's share of total wages paid during the quarter. Costs for dependents were similarly allocated.

For a household in which both "self" and "spouse" were DOR match employees, costs were allocated on a quarterly basis to each employee's employer based on that employer's share of the combined gross wages of both "self" and "spouse" for the quarter.

### **Identifying Employers with 50 or More Unique Employees**

A firm is included in the analysis if the unique count of employees using public assistance is at least 50, regardless of which program provided care. Individuals may be enrolled in more than one program during the fiscal year. In such cases, the unique number of individuals occurring across the three different public programs was used to identify employers. For example, if an employee accessed care through MassHealth in the first quarter of the fiscal year and then was enrolled in Commonwealth Care for the remainder of the fiscal year, that individual would be counted once as a MassHealth member and once as a Commonwealth Care member. However, if that person was employed by Company X for the year, they would only be counted once for that company. An employee with more than one employer will be counted in each employer's unique count.

### **Counting Employees and Dependents**

Across all programs, employees with no claims during the fiscal year were excluded from the analysis unless they had dependents who incurred costs through one or more publicly subsidized programs during the same fiscal year. In MassHealth and HSN, dependent counts include dependents who did not receive any care from the programs.

Commonwealth Care, however, is for adults only; therefore, any reference to "dependents" under the Commonwealth Care program refers to non-working spouses or dependent children 19 and

over (who were no longer eligible for MassHealth) who are themselves capitated members of the program. Their expenses were associated with the working spouse's or parent's Employer using the household methodology. As Commonwealth Care is a program only offered to individuals ages 19 and older and was not designed to provide coverage to families, the household methodology used for MassHealth and HSN does not appropriately fit the Commonwealth Care program model. Therefore, to more accurately represent the number of people covered by the program, dependents without charges, (i.e. dependents who are not eligible Commonwealth Care members) were excluded.

In state FY06, the analysis included only MassHealth and UCP services; in state FY07, Commonwealth Care was implemented with program costs in the form of capitation payments beginning November 1, 2007. This state FY09 report includes two full years of Commonwealth Care (state FY08 and state FY09) and one partial year of the program (state FY07).

Methodology for UCP is included in Appendix 3 of this report.

## **Methodology for the Self-Reported Employment Group**

To further estimate the total number of employed users of publicly subsidized care, DHCFP also examined information on individuals who could not be matched with DOR records due to the lack of a valid SSN. This methodology examined self-reported employment information and is consistent with the analytic approach of reports prepared for state FY05 and FY06.

If an Employee had both self-reported employment and was identified as working through the DOR match, the information collected through the DOR match was included in the analysis and the self-reported employment information was not used.

### **Identifying Employees**

For MassHealth, Commonwealth Care and Health Safety Net, information about an individual's work status may be self-reported at the time of application or it may be completed or updated during annual eligibility re-determinations. This information is recorded in the MA-21 eligibility system in the employer name field. It is the member's obligation to submit updates to MassHealth, Commonwealth Care or Health Safety Net when employment status changes, including employer name and amount of salary.

### **Identifying Employers**

The employer name field is a "free-text field," or one in which information can be entered without adhering to a particular format. Entries are limited only by the number of characters allocated by the database design and are not subject to validation. As a result, one employer name can have a number of different spellings. Of the 180,000 different employer names recorded in the free text field, less than 10% of the names appeared more than once as written.

Employees of a franchise may report the corporate name rather than the name of the franchise by which they are employed. Although DHCFP is able to identify some franchises in the self-

reported analysis, many are grouped under a single name, creating the appearance of one large employer. In fact, many franchise owners own only one or two stores and are not likely to have 50 or more employees receiving publicly subsidized care. The franchise owner, not the franchisor corporation, determines health care benefits and other conditions of employment for individually owned franchises. Similarly, employees of temporary staffing agencies may self-report that they are employed by the firm to which they have been assigned rather than by the temporary staffing agency.

Note that the DOR match process identifies the temporary staffing agency or the franchise owner as the employer. This explains why some employers that appear in the self-reported analysis do not appear in the DOR match.

A preliminary analysis of the most frequently occurring employer names in this file, using extensive research, pattern matching and visual inspection of the records, led to the creation of a standardized list of employer names.

### **Identifying Costs of Care**

The same costs were included in self-reported methodology as in the DOR match methodology.

### **Aggregating the Cost of Care by Employer**

No quarterly information is available for self-reported employees. For this analysis, the self-reported employer is assumed to be the employer for the entire year. All costs associated with employees and their dependents for the entire year were included in the analysis. Therefore, the costs of services provided for the entire year were allocated to the named employer in the MA-21 file because more detailed information is not available.

### **Identifying Employers with Fifty or More Employees**

The number of employees working for each employer is determined by counting the unique recipient history numbers (RHN) across all programs.



## **Appendix 3**

### **Uncompensated Care Pool and Health Safety Net**

#### **Methodologies**

The Uncompensated Care Pool (UCP) was replaced by the Health Safety Net on October 1, 2007 as part of Massachusetts Health Care Reform. Both programs act as safety nets to pay health care costs for people who are uninsured and unable to pay on their own. For the analytic purposes of this report, UCP and HSN are treated as one service for free care. Data for state FY08 combines one quarter of UCP information and three quarters of HSN information. Prior years include only UCP in free care and state FY09 includes on HSN.

Methodology used in this report to identify utilizers of UCP and HSN and their costs were relatively similar with the exception of a few changes made because of differences in the programs themselves.

Uncompensated Care Pool costs reported are DHCFP's estimates of the actual cost of the services provided by hospitals and community health centers. Hospitals report charges to UCP. For the costs in this report, those charges were multiplied by the hospital-specific cost-to-charge ratios applicable to the year of the data (i.e., reported charges for state FY06 were adjusted by the hospital FY06 cost-to-charge ratio and reported charges for state FY07 were adjusted by the projected hospital FY07 cost-to-charge ratio). The applicable Payment Adjustment Factor (PAF) was applied to community health center claims. It is important to note that UCP did not reimburse all of these estimated costs. Rather, hospitals were reimbursed according to a prospective payment system.



## Appendix 4

### Glossary

**Commonwealth Care:** This program was created as part of Massachusetts Health Care Reform and offers health insurance coverage to low-income individuals who do not qualify for MassHealth coverage. Premiums are subsidized based on annual income. For more information, visit: [www.mahealthconnector.org](http://www.mahealthconnector.org)

**Massachusetts Department of Revenue (DOR):** The agency that monitors employment and collects state taxes in the Commonwealth. For more information, visit: [www.mass.gov/dor](http://www.mass.gov/dor)

**Employer-Sponsored Insurance (ESI):** Insurance offered through an employer to its employees. Employers pay a portion of the total monthly premiums.

**Franchise:** A business established or operated under an authorization to sell or distribute a company's goods or services in a particular area. For example, 'Main Street Coffee' is a franchise of the well known fictional company 'Coffee Plus' but it is owned and run by a separate party. To consumers, 'Main Street Coffee' appears to be the same as all other 'Coffee Plus' stores. However, it is the franchise that pays its employees and has the responsibility of offering health insurance and other benefits.

**Health Connector:** The agency that administers Commonwealth Care as well as offering assistance to Massachusetts residents looking for health insurance coverage. For more information, visit: [www.mahealthconnector.org](http://www.mahealthconnector.org)

**Health Safety Net (HSN):** A source of payment for people who are unable to afford necessary medical care, funded by the Commonwealth, replaced the Uncompensated Care Pool on October 1, 2007. For more information, visit: [mass.gov/dhcfp](http://mass.gov/dhcfp)

**MA-21:** Records used to determine eligibility in public programs.

**MassHealth:** Massachusetts state Medicaid, offering health insurance benefits to low-income individuals and children. For more information, visit: [mass.gov/masshealth](http://mass.gov/masshealth)

**Office of Medicaid:** State agency that runs MassHealth.

**The Division of Health Care Finance and Policy (DHCFP):** State agency that monitors health reform and other issues surrounding health care in the Commonwealth. For more information, visit: [mass.gov/dhcfp](http://mass.gov/dhcfp)

**Uncompensated Care Pool (UCP):** A source of payment for people who are unable to afford necessary medical care, funded by the Commonwealth, replaced by the Health Safety Net on October 1, 2007.



## Appendix 5

**Employers with More than 50 Employees Who Used Publicly Subsidized Health Care, State FY08**

**DOR Wage Reporting Data**

**Appendix 5**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**DOR Wage Reporting Data**  
**SFY 2009**  
**See notes at end.**

Employer (1)	All Programs				MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)				
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
WAL MART ASSOCIATES INC	5,072	5,699	\$8,895,444	\$7,695,820	\$16,591,264	3,301	4,594	\$4,804,575	\$7,153,296	1,200	837	\$1,059,685	\$137,235	1,891	268	\$3,031,184	\$405,289
S&S CREDIT CO INC	5,035	3,709	\$8,969,943	\$4,514,766	\$13,484,710	3,029	2,869	\$4,945,797	\$4,039,472	1,213	594	\$814,712	\$137,834	2,008	246	\$3,209,434	\$337,460
COMMONWEALTH OF MASSACHUSETTS	4,376	4,459	\$6,517,306	\$4,078,715	\$10,596,021	2,669	3,627	\$3,934,875	\$3,820,001	863	636	\$377,835	\$37,254	1,715	196	\$2,204,596	\$221,459
LABOR READY NORTHEAST INC	2,764	803	\$4,044,059	\$476,015	\$4,520,073	1,778	663	\$2,572,273	\$454,027	656	115	\$580,161	\$11,886	935	NA	\$891,625	\$10,102
DEMOULAS SUPERMARKETS INC	2,580	2,051	\$5,026,807	\$2,419,974	\$7,446,780	1,534	1,571	\$2,361,439	\$2,174,101	566	365	\$535,570	\$95,623	1,161	115	\$2,129,797	\$150,250
MASSACHUSETTS CVS PHARMACY, LL	2,487	2,142	\$4,318,994	\$2,849,387	\$7,168,382	1,456	1,765	\$2,258,181	\$2,652,781	585	290	\$394,350	\$59,888	1,013	87	\$1,666,463	\$136,718
SHAW'S SUPERMARKET IN	2,222	1,798	\$4,531,236	\$2,547,628	\$7,078,864	1,331	1,393	\$2,620,616	\$2,319,411	538	303	\$415,345	\$62,273	879	102	\$1,495,275	\$165,944
TARGET CORPORATION	2,204	2,190	\$2,658,823	\$2,047,004	\$4,705,827	1,354	1,777	\$1,347,979	\$1,905,874	479	326	\$293,341	\$46,359	903	87	\$1,017,503	\$94,772
FRIENDLY ICE CREAM CORP	2,056	1,615	\$3,287,687	\$1,966,915	\$5,254,601	1,293	1,350	\$1,787,631	\$1,896,707	485	215	\$333,549	\$18,108	806	50	\$1,166,506	\$52,100
UNICCO SERVICE COMPANY	1,933	3,540	\$3,135,083	\$3,609,775	\$6,744,858	1,125	2,195	\$1,235,155	\$3,254,357	936	1,172	\$612,907	\$157,699	885	173	\$1,287,021	\$197,719
PAPA GINO'S INC.	1,624	1,246	\$2,445,468	\$1,289,564	\$3,735,033	950	943	\$1,143,276	\$1,172,005	433	236	\$310,249	\$40,914	698	67	\$991,943	\$76,646
KELLY SERVICES INC	1,607	1,433	\$1,779,784	\$1,204,948	\$2,984,733	877	1,137	\$731,980	\$1,078,806	375	201	\$155,711	\$17,200	785	95	\$892,094	\$108,943
ARAMARK FOOD & SUPPORT SREVICE	1,599	1,414	\$2,386,153	\$1,363,485	\$3,749,638	885	1,061	\$1,120,878	\$1,250,533	453	288	\$390,159	\$45,370	694	65	\$875,116	\$67,582
CITY OF BOSTON	1,583	1,904	\$2,393,869	\$2,037,041	\$4,430,909	969	1,493	\$1,174,816	\$1,848,366	445	333	\$363,356	\$10,454	615	78	\$855,696	\$78,220
HOME DEPOT USA INC	1,547	1,596	\$2,421,452	\$1,946,758	\$4,368,209	960	1,238	\$1,324,191	\$1,758,688	429	275	\$362,575	\$63,371	514	83	\$448,975	\$124,698
WENDY'S OLD FASHIONED HAMBURGER	1,278	1,207	\$1,932,196	\$1,358,802	\$3,290,998	800	892	\$991,964	\$1,259,342	372	264	\$213,565	\$27,195	502	51	\$726,668	\$72,265
SEARS ROEBUCK & CO	1,263	990	\$1,813,012	\$1,028,308	\$2,859,320	734	803	\$915,690	\$924,282	256	126	\$132,753	\$36,605	557	61	\$782,570	\$67,421
UNITED PARCEL SERVICE INC	1,254	874	\$855,389	\$353,951	\$1,209,340	724	725	\$436,686	\$331,525	233	121	\$60,514	\$6,697	536	NA	\$358,189	\$15,728
ADECCO CS INC	1,189	1,063	\$1,093,422	\$660,854	\$1,754,277	670	884	\$519,191	\$599,688	248	112	\$125,257	\$4,717	536	67	\$448,975	\$56,449
DEBBIES STAFFING SERVICES INC	1,127	1,102	\$1,870,974	\$1,276,568	\$3,147,543	621	803	\$638,075	\$1,111,466	298	202	\$227,563	\$16,388	619	97	\$1,005,337	\$148,714
VENCOR NURSING CENTERS EAST LL	1,045	1,788	\$1,414,701	\$1,764,841	\$3,179,542	756	1,397	\$907,802	\$1,665,982	317	342	\$188,728	\$51,841	333	49	\$318,172	\$47,019
CUMBERLAND FARMS INC	1,042	898	\$1,433,149	\$1,022,435	\$2,455,585	667	738	\$794,802	\$961,384	248	122	\$153,270	\$25,205	416	38	\$485,077	\$35,846
GENERAL HOSPITAL CORP THE	1,029	1,430	\$1,205,530	\$1,513,345	\$2,718,875	583	995	\$498,796	\$1,382,704	351	379	\$217,459	\$70,318	351	56	\$489,275	\$60,323
POMERANTZ PPS LLC	1,011	789	\$1,026,868	\$523,255	\$1,550,122	603	644	\$543,864	\$472,942	241	106	\$101,847	\$14,681	437	39	\$381,156	\$35,632
WALGREEN EASTERN CO INC	991	840	\$1,761,024	\$945,621	\$2,706,645	590	684	\$934,674	\$892,217	242	127	\$212,643	\$25,147	416	NA	\$613,707	\$28,256
HEALTHCARE SERVICES GROUP INC	965	1,151	\$1,319,846	\$1,056,852	\$2,376,698	544	802	\$475,449	\$964,828	359	284	\$234,176	\$17,076	459	65	\$610,221	\$74,949
BERTUCCI'S RESTAURANT CORP	889	747	\$1,357,310	\$726,668	\$2,083,978	468	555	\$639,906	\$645,225	247	155	\$205,735	\$25,236	436	37	\$511,669	\$56,206
ROBERT HALF CORP	886	677	\$949,649	\$531,946	\$1,481,595	481	595	\$446,832	\$509,552	159	53	\$71,500	\$4,316	423	NA	\$431,317	\$18,078
CITY OF SPRINGFIELD	861	1,102	\$1,553,940	\$1,066,003	\$3,159,943	620	974	\$1,040,217	\$1,554,399	121	90	\$89,710	\$6,803	270	38	\$424,012	\$44,801
TJX COMPANIES INC	857	786	\$1,480,993	\$1,009,459	\$2,490,452	534	611	\$764,839	\$867,470	178	110	\$92,267	\$53,068	317	65	\$623,887	\$88,922
S&S STAFFING, LLC	846	650	\$791,534	\$369,119	\$1,160,653	540	510	\$464,636	\$341,486	210	120	\$65,735	\$14,832	317	NA	\$261,163	\$12,801
SDH EDUCATION EAST LLC	837	1,030	\$1,589,382	\$1,460,651	\$3,050,033	541	809	\$848,369	\$1,362,903	226	165	\$166,736	\$30,701	320	56	\$574,276	\$67,047
K MART CORPORATION	836	844	\$1,341,093	\$855,632	\$2,196,724	533	666	\$700,417	\$796,339	205	142	\$148,500	\$12,229	333	36	\$492,176	\$47,064
LAIDLAW TRANSIT MANAGEMENT CO	830	1,651	\$762,384	\$1,108,221	\$1,870,605	611	1,315	\$382,425	\$1,004,773	210	273	\$55,647	\$19,376	323	63	\$324,312	\$84,071
MCDONALD'S RESTAURANT OF	806	755	\$1,199,630	\$793,423	\$1,993,053	542	591	\$679,740	\$741,077	201	137	\$103,185	\$7,433	276	NA	\$416,704	\$44,913
FAMILY DOLLAR STORES OF	790	718	\$1,017,456	\$729,885	\$1,747,341	551	622	\$644,150	\$696,486	156	75	\$60,768	\$5,621	264	NA	\$312,537	\$27,778
DOLLAR TREE STORES INC	789	593	\$1,101,285	\$671,996	\$1,773,282	558	518	\$722,665	\$649,720	143	61	\$65,839	\$8,482	258	NA	\$312,781	\$13,794
UNITED PARCEL SERVICE INC OHIO	781	545	\$552,900	\$225,388	\$778,288	456	455	\$262,911	\$215,391	144	70	\$38,488	\$1,765	338	NA	\$251,501	\$8,232
BJ'S WHOLESALE CLUB INC	762	712	\$1,075,665	\$695,264	\$1,770,929	453	563	\$534,054	\$635,417	164	105	\$84,595	\$13,608	345	44	\$457,017	\$46,239
H W TEMPS INC	752	630	\$723,760	\$297,333	\$1,021,093	443	440	\$311,942	\$272,854	227	168	\$93,890	\$6,194	358	NA	\$317,928	\$18,286
ABM JANITORAL NORTHEAST INC	748	1,358	\$1,058,321	\$1,154,759	\$2,213,080	445	851	\$387,942	\$1,060,391	362	446	\$238,569	\$39,046	333	61	\$431,810	\$55,322
TOYS R US INC	748	713	\$857,463	\$581,422	\$1,438,885	483	609	\$517,274	\$552,730	151	84	\$52,788	\$5,648	274	NA	\$287,401	\$23,044
LOWES HOME CENTERS INC	741	685	\$1,110,530	\$693,717	\$1,804,247	425	532	\$583,540	\$616,295	161	104	\$97,756	\$12,590	318	49	\$429,235	\$64,832
VEDIOR NORTH AMERICA LLC	739	874	\$435,252	\$347,743	\$782,996	447	699	\$184,651	\$331,928	211	147	\$71,661	\$3,999	350	NA	\$178,940	\$11,816
ALLIED BARTON SECURITY SVCS LL	737	664	\$740,984	\$538,509	\$1,279,494	337	458	\$277,999	\$494,522	249	171	\$106,101	\$12,884	359	35	\$356,884	\$31,104
AMERADA HESS CORP	733	671	\$978,278	\$656,395	\$1,634,673	436	526	\$535,375	\$610,528	183	110	\$94,998	\$17,558	318	35	\$347,906	\$28,309
UNUM LIFE INSURANCE COMPANY OF	732	747	\$2,879,243	\$696,792	\$3,576,034	557	548	\$2,525,591	\$553,129	183	129	\$113,617	\$23,409	214	70	\$240,035	\$120,253
RANDSTAD PROFESSIONALS US LP	727	852	\$442,074	\$401,172	\$843,247	456	648	\$224,631	\$386,629	218	178	\$46,930	\$2,399	322	NA	\$170,514	\$12,144
BRIGHTAM & WOMENS HOSPITAL INC	720	1,037	\$906,521	\$1,270,155	\$2,176,676	443	775	\$469,293	\$1,192,200	201	229	\$116,123	\$19,898	270	33	\$321,105	\$58,057
MARATHON TEMPS TYNGSBORO INC	719	475	\$707,561	\$327,769	\$1,035,330	445	401	\$361,953	\$305,909	160	55	\$99,934	\$1,540	291	NA	\$245,674	\$20,320
PRRC INC	717	528	\$1,307,455	\$627,683	\$1,935,138	484	453	\$819,891	\$581,315	152	60	\$88,707	\$20,347	276	NA	\$398,857	\$26,022
COMPASS GROUP USA	714	929	\$519,647	\$453,327	\$972,973	447	712	\$290,689	\$420,228	190	174	\$54,880	\$5,783	246	43	\$174,077	\$27,316
JANITRONICS INC	707	953	\$1,637,824	\$1,566,576	\$3,204,400	386	687	\$622,451	\$1,458,068	273	228	\$172,539	\$42,748	375	38	\$842,833	\$65,760
BANK OF AMERICA NT & SA	703	1,205	\$905,115	\$1,337,731	\$2,242,846	466	866	\$499,521	\$1,250,331	208	285	\$114,230	\$16,102	274	54	\$291,374	\$71,298
AMERICAN RESOURCE STAFFING	698	625	\$647,047	\$527,874	\$1,174,921	416	447	\$259,354	\$467,447	180	142	\$55,184	\$18,327	348	36	\$332,509	\$33,099
EXPRESS SERVICES INC	697	530	\$691,125	\$323,276	\$1,014,401	415	431	\$340,975	\$306,489	145	77	\$86,575	\$1,510	315	NA	\$263,575	\$15,278
GMRI INC	692	627	\$1,002,860	\$616,339	\$1,619,199	420	510	\$570,862	\$592,130	181	98	\$91,715	\$7,677	269	NA	\$340,283	\$16,532
AMERICAN CLEANING CO INC	691	1,218	\$1,070,725	\$1,137,049	\$2,207,773	395	752	\$369,357	\$1,026,543	322	407	\$186,389	\$53,599	342	59	\$514,979	\$56,907
SEURITAS SECURITY SERVICES USA	676	686	\$1,093,573	\$1,227,460	\$2,321,033	314	477	\$381,346	\$1,127,920	233	164	\$197,148	\$31,365	329	45	\$515,079	\$68,175
MAXI DRUG INC	667	545	\$1,257,189	\$754,856	\$2,012,044	388	455	\$727,646	\$730,101	150	75	\$64,637	\$10,511	284	NA	\$464,906	\$14,243
99 RESTAURANTS OF BOSTON LLC	664	541	\$800,931	\$402,636	\$1,203,567	333	447	\$274,811	\$368,220	150	67	\$158,901	\$6,991	317	NA	\$367,219	\$27,425

**Appendix 5**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**DOR Wage Reporting Data**  
**SFY 2009**  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
ROCHE BROS SUPERMARKETS INC	659	616	\$1,265,145	\$804,050	\$2,069,196	351	427	\$514,959	\$654,317	166	120	\$101,728	\$20,672	342	69	\$648,458	\$129,060
RANDSTAD US LP	655	621	\$554,166	\$343,657	\$897,823	360	466	\$196,823	\$319,412	186	129	\$69,975	\$2,866	335	NA	\$287,368	\$21,380
DIAMOND STAFFING INC	654	566	\$613,125	\$340,433	\$953,558	388	417	\$278,726	\$314,633	209	117	\$138,511	\$6,738	269	32	\$195,889	\$19,062
ABP ACQUISITION HOLDINGS CORP	649	833	\$1,079,806	\$879,991	\$1,959,797	337	510	\$426,579	\$769,029	294	274	\$223,539	\$52,863	323	49	\$429,688	\$58,099
ELDERCARE RESOURCES CORP	647	1,057	\$972,995	\$1,251,523	\$2,224,518	471	818	\$618,538	\$1,195,426	183	212	\$90,584	\$22,803	192	NA	\$263,872	\$33,294
MARSHALLS OF MA INC	642	589	\$662,818	\$457,130	\$1,119,948	411	455	\$368,732	\$426,267	134	103	\$41,585	\$5,657	265	31	\$252,501	\$25,205
WATERMARK DONUT COMPANY	640	590	\$935,082	\$609,739	\$1,544,821	271	354	\$314,680	\$496,260	216	156	\$110,874	\$13,557	397	80	\$509,528	\$99,922
LEGAL SEA FOODS INC	638	649	\$776,259	\$620,154	\$1,396,413	301	419	\$294,111	\$544,347	253	182	\$154,146	\$19,639	300	48	\$328,002	\$56,169
BEST BUY STORES LP	635	308	\$1,114,536	\$384,632	\$1,499,168	289	262	\$501,847	\$365,325	178	39	\$115,156	\$2,571	312	NA	\$497,532	\$17,736
BIG Y FOODS INC	629	491	\$1,170,030	\$697,320	\$1,867,349	401	416	\$626,623	\$655,507	114	54	\$94,140	\$11,327	213	NA	\$449,266	\$30,486
VINFEN CORPORATION	629	962	\$1,026,005	\$1,083,582	\$2,109,587	403	666	\$661,107	\$997,678	241	260	\$125,109	\$51,197	234	36	\$239,790	\$34,707
A & M SPECIAL PURCHASING INC	610	560	\$779,317	\$540,088	\$1,319,405	381	462	\$448,342	\$500,581	122	77	\$81,270	\$13,697	244	NA	\$249,705	\$25,810
UNO RESTAURANTS INC	610	484	\$899,995	\$497,306	\$1,396,901	317	364	\$459,313	\$473,813	179	104	\$121,338	\$5,891	279	NA	\$318,944	\$17,601
HRB EASTERN ENTERPRISES INC	608	802	\$829,231	\$713,101	\$1,542,332	398	673	\$468,961	\$650,005	103	82	\$43,778	\$11,902	246	47	\$316,492	\$51,194
PRICE CHOPPER OPERATING CO	607	509	\$1,164,269	\$538,766	\$1,703,035	353	396	\$631,480	\$482,261	136	85	\$73,771	\$7,195	269	NA	\$459,017	\$49,310
KOHL'S DEPARTMENT STORES INC	602	604	\$598,176	\$371,337	\$969,513	361	522	\$257,750	\$327,690	77	47	\$35,148	\$3,714	273	35	\$305,278	\$39,933
BETH ISRAEL DEACONESS MEDICAL	591	876	\$772,757	\$973,290	\$1,746,048	373	682	\$384,801	\$893,492	175	171	\$114,362	\$40,730	199	NA	\$273,594	\$39,069
STAFFING GROUP INC THE	572	463	\$451,706	\$246,238	\$697,944	360	360	\$230,082	\$235,207	158	90	\$32,265	\$1,421	241	NA	\$189,359	\$9,610
J C PENNEY COMPANY	562	594	\$858,923	\$620,012	\$1,478,935	358	506	\$420,069	\$580,231	95	61	\$39,795	\$3,481	241	NA	\$399,059	\$36,301
CONCORD BUYING	558	580	\$619,598	\$399,611	\$1,019,209	397	477	\$376,844	\$376,204	108	76	\$51,554	\$1,723	189	NA	\$191,200	\$21,684
UMASS MEMORIAL MEDICAL CENTER	552	893	\$934,122	\$1,172,487	\$2,106,609	404	734	\$639,617	\$1,135,041	121	138	\$84,387	\$10,453	158	NA	\$210,118	\$26,994
PRESIDENT AND FELLOWS OF HARVA	547	430	\$766,018	\$441,151	\$1,207,169	236	326	\$282,195	\$421,895	126	84	\$83,649	\$6,720	299	NA	\$400,174	\$12,536
STAPLES THE OFFICE SUPERSTORE	543	297	\$919,657	\$314,751	\$1,234,409	271	226	\$435,753	\$289,442	150	52	\$97,661	\$7,023	276	NA	\$386,243	\$18,286
INTERIM ATLANTIC ENTERPRISES L	542	354	\$476,019	\$234,892	\$710,911	295	311	\$229,793	\$223,938	102	32	\$35,090	\$354	252	NA	\$211,136	\$10,600
ONSITE ENERGY & MANAGEMENT INC	532	483	\$560,247	\$329,014	\$889,261	320	391	\$298,383	\$299,927	129	74	\$77,577	\$16,945	204	NA	\$184,287	\$12,142
BAYSTATE MEDICAL CENTER INC	528	917	\$795,926	\$1,012,964	\$1,808,890	413	800	\$541,244	\$974,559	72	103	\$38,944	\$9,356	142	NA	\$215,738	\$29,049
BURGER KING CORP	516	553	\$899,436	\$612,066	\$1,511,502	316	394	\$457,013	\$555,089	157	130	\$82,141	\$14,042	227	NA	\$360,282	\$42,935
S.D. STAFFING, LLC	511	405	\$553,243	\$406,211	\$959,455	290	316	\$212,912	\$374,091	116	64	\$24,325	\$5,910	272	NA	\$316,006	\$26,210
T G I FRIDAYS INC	508	313	\$788,711	\$381,527	\$1,170,238	286	281	\$424,108	\$371,563	115	NA	\$68,055	\$3,175	211	NA	\$296,549	\$6,789
BACK BAY RESTAURANT GROUP INC	507	349	\$625,246	\$301,933	\$927,180	223	265	\$244,966	\$280,729	178	73	\$113,391	\$7,596	239	NA	\$266,890	\$13,609
CHILDRENS DISCOVERY CENTERS	507	625	\$937,159	\$954,452	\$1,891,610	353	543	\$605,874	\$929,203	99	67	\$49,109	\$3,714	175	NA	\$282,176	\$21,535
PEPPER DINING, INC.	505	405	\$695,721	\$414,847	\$1,110,568	276	345	\$335,891	\$402,958	103	53	\$74,574	\$4,103	218	NA	\$285,256	\$7,786
STARBUCKS CORPORATION	503	286	\$716,973	\$269,605	\$986,578	246	234	\$343,899	\$246,727	128	39	\$89,304	\$3,006	228	NA	\$283,769	\$19,873
STORE 24 COMPANIES INC THE	501	481	\$816,080	\$473,145	\$1,289,225	276	343	\$399,074	\$412,838	152	97	\$73,056	\$13,901	246	41	\$343,951	\$46,407
SALVATION ARMY OF MASS THE	490	279	\$584,809	\$222,592	\$807,401	382	233	\$425,586	\$214,149	79	35	\$30,499	\$1,685	118	NA	\$128,724	\$6,759
OLD NAVY, LLC	487	377	\$733,334	\$452,647	\$1,185,981	305	324	\$392,703	\$436,175	92	44	\$33,779	\$3,005	210	NA	\$306,852	\$13,464
SDH SERVICES EAST LLC	485	697	\$815,422	\$765,933	\$1,581,354	306	494	\$401,161	\$667,786	179	175	\$184,491	\$45,196	163	NA	\$229,770	\$52,951
TRUSTEES OF BOSTON UNIVERSITY	481	443	\$509,797	\$515,698	\$1,025,495	209	293	\$147,805	\$458,056	126	115	\$41,379	\$16,287	264	35	\$320,613	\$41,355
MEDICAL RESOURCES HOME HEALTH	477	800	\$926,769	\$941,231	\$1,868,000	324	597	\$415,547	\$831,001	118	132	\$69,691	\$7,839	240	71	\$441,531	\$102,391
C & S WHOLESALE GROCERS INC	475	468	\$596,288	\$568,448	\$1,164,737	288	385	\$309,528	\$533,355	118	62	\$96,333	\$6,142	175	NA	\$190,428	\$28,951
PROFESSIONAL STAFFING GROUP IN	475	251	\$528,615	\$187,487	\$716,102	223	208	\$223,179	\$174,384	117	33	\$83,326	\$3,409	250	NA	\$222,110	\$9,694
CHRISTMAS TREE SHOPS INC	473	377	\$617,757	\$310,514	\$928,271	292	319	\$363,702	\$283,319	88	44	\$45,218	\$1,254	196	NA	\$208,838	\$25,942
PREFERABLE PEOPLE, LLC	469	185	\$539,846	\$106,668	\$646,514	310	158	\$333,837	\$105,230	120	NA	\$97,078	\$414	145	NA	\$108,931	\$1,023
STARWOOD LODGING CORPORATION	467	726	\$666,132	\$665,235	\$1,331,367	284	502	\$361,763	\$573,394	161	181	\$101,654	\$37,919	169	43	\$202,714	\$53,922
UNITED PERSONNEL SERVICES INC	462	343	\$375,364	\$186,187	\$561,551	267	303	\$174,885	\$178,012	76	NA	\$43,711	\$860	208	NA	\$156,768	\$7,315
SOUTHOAST HOSPITALS GROUP INC	445	630	\$649,013	\$766,044	\$1,415,057	315	563	\$367,397	\$731,905	62	44	\$25,904	\$3,755	171	NA	\$255,712	\$30,384
MANPOWER INTERNATIONAL INC	442	301	\$512,530	\$249,190	\$761,720	258	249	\$270,035	\$235,655	118	41	\$60,760	\$3,784	181	NA	\$181,735	\$9,751
APPLEBEES NORTHEAST INC	435	359	\$514,443	\$345,564	\$860,008	270	308	\$305,322	\$341,617	95	45	\$37,876	\$1,731	172	NA	\$171,245	\$22,217
BENCHMARK ASSISTED LIVING LLC	434	601	\$553,578	\$545,629	\$1,099,207	288	473	\$322,310	\$512,626	137	109	\$67,983	\$6,263	140	NA	\$163,286	\$26,740
COLLEY MCCOY MA CO	432	445	\$692,635	\$574,901	\$1,267,537	270	327	\$373,372	\$522,787	127	88	\$71,232	\$17,322	169	30	\$248,031	\$34,793
FIRST STUDENT TRANSPORTATION L	430	917	\$507,225	\$718,783	\$1,226,008	309	697	\$302,970	\$635,189	118	167	\$26,361	\$20,181	169	53	\$177,893	\$63,413
GREATER BOSTON YOUNG MENS	429	357	\$726,663	\$494,585	\$1,221,249	228	292	\$349,555	\$475,147	96	50	\$58,765	\$2,630	204	NA	\$318,343	\$16,808
JERSEY TEMPORARIES INC	413	376	\$418,216	\$276,706	\$694,921	235	320	\$183,560	\$249,077	66	33	\$32,304	\$1,394	205	NA	\$202,352	\$26,235
ABERCROMBIE & FITCH STORES INC	412	91	\$359,416	\$49,844	\$409,260	193	66	\$136,765	\$46,951	107	NA	\$36,856	\$885	218	NA	\$185,795	\$2,008
DIRECTORY DISTRIBUTING	410	455	\$292,085	\$178,779	\$470,864	285	371	\$178,658	\$171,891	72	73	\$21,817	\$2,721	143	NA	\$91,609	\$4,167
AJI SERVICES INC	409	359	\$469,858	\$289,318	\$759,177	257	302	\$260,903	\$283,642	102	51	\$43,746	\$1,552	144	NA	\$165,210	\$4,125
SUN HEALTH SPECIALTY SERVICES	405	577	\$565,238	\$739,366	\$1,304,604	283	472	\$304,635	\$714,356	98	86	\$42,210	\$5,773	142	NA	\$218,393	\$19,238
ADP TOTALSOURCE MI XXX INC	399	475	\$438,513	\$973,898	\$1,412,210	228	375	\$204,259	\$938,335	96	77	\$32,742	\$17,053	175	NA	\$201,311	\$18,510
NORTH READING LYNNFIELD TAXI I	391	612	\$851,809	\$1,026,048	\$1,877,858	290	525	\$525,341	\$991,348	63	61	\$46,098	\$5,343	139	NA	\$280,371	\$29,357
CHILDRENS HOSPITAL CORP THE	390	545	\$500,769	\$550,927	\$1,051,696	241	412	\$233,927	\$520,703	113	114	\$74,772	\$12,620	137	NA	\$192,071	\$17,604
OS RESTAURANT SERVICES INC	387	314	\$490,976	\$260,232	\$751,208	195	253	\$226,549	\$232,310	112	50	\$52,763	\$10,347	184	NA	\$211,665	\$17,573

**Appendix 5**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**DOR Wage Reporting Data**  
**SFY 2009**  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
INTERCITY HMKRS SERVICE INC	383	485	\$662,632	\$502,017	\$1,164,649	233	368	\$285,057	\$438,773	113	97	\$66,355	\$33,975	168	NA	\$311,219	\$29,269
EDGEROCK STAFFING INC	382	272	\$305,763	\$127,557	\$433,320	246	219	\$171,708	\$118,736	90	41	\$36,541	\$1,803	152	NA	\$97,514	\$7,018
ANODYNE HOMEMAKER SERVICES	381	491	\$638,455	\$427,409	\$1,065,865	229	379	\$348,690	\$410,394	108	93	\$40,783	\$1,820	163	NA	\$248,982	\$15,195
SEVEN HILLS FOUNDATION INC	380	558	\$642,146	\$812,578	\$1,454,724	264	453	\$308,938	\$784,831	99	91	\$161,886	\$9,420	125	NA	\$171,321	\$18,327
KFC US PROPERTIES INC	377	380	\$570,236	\$353,771	\$924,007	218	262	\$278,130	\$334,711	130	99	\$69,016	\$3,516	173	NA	\$223,090	\$15,545
TACO BELL OF AMERICA INC	376	293	\$569,371	\$388,102	\$957,474	245	250	\$337,172	\$374,382	75	37	\$48,373	\$2,638	146	NA	\$183,826	\$11,082
MASS BAY TRANSPORTATION	373	566	\$506,106	\$577,719	\$1,083,826	258	444	\$320,162	\$550,193	97	108	\$63,564	\$10,335	106	NA	\$122,381	\$17,191
CITIZENS BANK NA	372	605	\$561,761	\$775,617	\$1,337,377	255	474	\$325,381	\$738,890	105	114	\$64,167	\$10,225	123	NA	\$172,213	\$26,501
GAP INC THE	371	261	\$471,689	\$233,473	\$705,162	215	228	\$233,077	\$223,960	74	NA	\$22,953	\$3,049	156	NA	\$215,660	\$6,464
888 CONSULTING GROUP INC	370	453	\$360,520	\$446,990	\$807,510	214	357	\$177,840	\$425,360	77	71	\$27,480	\$1,474	173	NA	\$155,199	\$20,156
FOREVER 21 RETAIL INC	368	212	\$321,271	\$123,026	\$444,297	249	186	\$158,556	\$120,405	70	NA	\$23,480	\$865	139	NA	\$139,235	\$1,756
RIVERSIDE PARK ENTERPRISES INC	368	200	\$314,137	\$130,664	\$444,801	238	181	\$158,331	\$127,551	67	NA	\$23,127	\$1	155	NA	\$132,679	\$3,112
VICTORY DISTRIBUTORS INC	368	276	\$758,687	\$266,308	\$1,024,994	210	222	\$405,654	\$243,489	78	42	\$63,499	\$4,904	150	NA	\$289,534	\$17,914
STAFFING CONCEPTS NATIONAL INC	367	279	\$449,971	\$233,925	\$683,896	225	234	\$266,080	\$220,289	84	30	\$65,737	\$1,663	147	NA	\$118,154	\$11,973
BOSTON BREAD LLC	364	310	\$506,381	\$297,373	\$803,753	215	217	\$249,506	\$277,626	119	74	\$68,475	\$5,258	164	NA	\$188,399	\$14,489
SOVEREIGN BANK	363	470	\$499,896	\$588,908	\$1,088,805	237	362	\$301,449	\$561,130	88	91	\$46,701	\$5,760	129	NA	\$151,747	\$22,018
BOSTON MEDICAL CENTER CORP	362	620	\$335,136	\$669,127	\$1,004,263	245	459	\$225,273	\$617,522	108	147	\$33,548	\$42,437	97	NA	\$76,316	\$9,168
RELIABLE TEMPS INC	361	266	\$305,397	\$195,570	\$501,147	218	233	\$157,804	\$174,621	66	NA	\$15,711	\$1,643	160	NA	\$131,882	\$19,486
U S SECURITY ASSOCIATES INC	356	230	\$602,953	\$237,424	\$840,378	151	166	\$207,455	\$198,980	124	47	\$172,464	\$6,495	186	NA	\$223,034	\$31,950
MAY INSTITUTE INC	352	471	\$581,478	\$518,548	\$1,100,026	234	361	\$393,810	\$498,000	103	102	\$68,822	\$14,365	112	NA	\$118,846	\$6,093
AUTOZONERS INC	345	240	\$593,999	\$229,847	\$823,846	173	176	\$257,910	\$210,975	102	52	\$93,982	\$2,243	160	NA	\$242,107	\$16,629
ANDOVER SERVICES INC	344	292	\$278,806	\$150,648	\$429,453	203	224	\$125,210	\$137,427	100	57	\$25,396	\$1,911	153	NA	\$128,199	\$11,310
INTERNATIONAL HEALTH SERVICES	344	779	\$467,052	\$739,816	\$1,206,868	238	667	\$247,699	\$671,166	43	59	\$21,910	\$4,076	56	53	\$197,443	\$64,573
REGIS CORPORATIONS	344	325	\$664,174	\$475,411	\$1,139,586	234	289	\$383,167	\$466,071	58	NA	\$18,841	\$1,392	141	NA	\$262,166	\$7,949
CITY OF BROCKTON	343	475	\$536,187	\$496,426	\$1,032,613	225	397	\$292,085	\$467,286	63	58	\$43,852	\$7,079	144	NA	\$200,249	\$22,062
ROYAL INSTITUTIONAL SERVICES I	340	598	\$618,997	\$202,334	\$1,321,331	206	367	\$210,053	\$659,653	194	214	\$194,178	\$14,006	134	NA	\$214,767	\$28,675
JANCO INC	339	201	\$497,424	\$211,077	\$708,501	224	173	\$290,808	\$198,894	73	NA	\$50,096	\$985	124	NA	\$156,520	\$11,198
MULTICULTURAL RESOURCES INC	339	602	\$536,860	\$685,510	\$1,222,370	234	453	\$273,095	\$615,374	86	106	\$37,922	\$14,458	150	43	\$225,842	\$55,678
BAY COVE HUMAN SERVICES INC	336	420	\$513,643	\$387,841	\$901,484	232	303	\$355,716	\$350,209	102	97	\$56,249	\$19,634	101	NA	\$101,678	\$17,998
CITY OF CAMBRIDGE	336	245	\$594,943	\$244,125	\$839,069	174	184	\$311,483	\$229,915	72	48	\$47,881	\$2,132	167	NA	\$235,579	\$12,079
FEDEX GROUND	335	189	\$446,008	\$189,434	\$635,443	164	160	\$200,110	\$180,642	61	NA	\$23,551	\$925	177	NA	\$222,347	\$7,868
ATLANTICARE MED. CTR.	331	500	\$423,093	\$603,643	\$1,026,736	234	400	\$287,917	\$563,537	72	85	\$22,425	\$24,425	100	NA	\$112,750	\$15,681
SI SERVICES INC	331	412	\$497,983	\$452,048	\$950,031	197	312	\$253,801	\$424,313	88	80	\$22,970	\$6,180	155	NA	\$221,212	\$21,555
99 WEST INC	327	260	\$370,286	\$175,961	\$546,247	155	192	\$129,101	\$149,524	83	51	\$35,226	\$4,527	162	NA	\$205,959	\$21,910
INTEGRAL RESOURCES INC	327	67	\$625,408	\$34,577	\$659,985	219	52	\$443,703	\$31,444	75	NA	\$62,840	\$9	111	NA	\$118,864	\$3,124
BURLINGTON COAT FACTORY OF MAS	326	312	\$561,566	\$352,860	\$914,426	200	237	\$309,701	\$341,298	83	68	\$72,134	\$3,125	134	NA	\$179,731	\$8,437
GENESIS CONSOLIDATED SVCS INC	324	437	\$368,882	\$387,963	\$756,845	190	316	\$142,889	\$335,744	93	102	\$37,751	\$22,656	132	NA	\$188,242	\$29,563
FIRST NOTICE SYSTEMS INC	323	296	\$391,463	\$329,532	\$720,995	227	267	\$251,018	\$327,014	52	NA	\$22,502	\$1,409	105	NA	\$117,943	\$1,108
NEW ENGLAND MEDICAL CENTER	323	449	\$426,372	\$600,983	\$1,027,355	200	345	\$214,858	\$564,965	83	85	\$41,935	\$5,965	120	NA	\$169,580	\$30,052
ACTION FOR BOSTON COMMUNITY	321	590	\$580,875	\$1,025,859	\$1,606,734	235	454	\$362,247	\$1,002,763	103	123	\$78,077	\$6,965	91	NA	\$140,551	\$16,130
AM PM CLEANING CORP	321	527	\$477,235	\$520,862	\$998,097	186	337	\$202,686	\$429,170	132	174	\$54,304	\$76,113	133	NA	\$220,245	\$15,579
EVENT TEMPS INC	320	86	\$317,644	\$28,675	\$346,319	169	66	\$154,765	\$27,075	94	NA	\$55,697	\$344	149	NA	\$107,182	\$1,256
LSG/SKY CHEFS INC	318	436	\$339,413	\$431,157	\$770,570	194	288	\$165,907	\$390,213	137	123	\$52,943	\$7,726	126	NA	\$120,563	\$33,218
HIGH POINT TREATMENT CENTER IN	316	242	\$567,477	\$246,822	\$814,299	215	210	\$360,461	\$229,132	65	NA	\$64,383	\$1,078	113	NA	\$142,633	\$16,612
GREATER LYNN MENTAL HEALTH AND	315	389	\$673,835	\$340,886	\$1,014,721	228	301	\$545,370	\$330,017	77	77	\$28,453	\$1,262	91	NA	\$100,012	\$9,608
OLD COLONY Y M C A	315	294	\$468,599	\$306,565	\$775,164	174	240	\$240,011	\$284,991	65	39	\$24,878	\$7,165	141	NA	\$203,710	\$14,409
CHARMING SHOPS	314	275	\$375,193	\$302,908	\$678,102	201	244	\$230,055	\$296,135	72	NA	\$28,336	\$861	117	NA	\$116,802	\$5,913
TANDY CORPORATION	313	191	\$537,471	\$233,650	\$771,121	193	168	\$261,242	\$221,415	75	NA	\$80,163	\$5,603	136	NA	\$196,066	\$6,632
BROCKTON AREA MULTI-SERVICES I	310	480	\$448,124	\$514,574	\$962,699	204	368	\$274,688	\$486,329	82	93	\$28,088	\$4,078	127	NA	\$145,349	\$24,167
DEPARTMENT OF VETERANS AFFAIRS	310	395	\$433,093	\$323,889	\$756,982	207	316	\$312,109	\$307,243	66	69	\$25,536	\$4,811	87	NA	\$95,448	\$11,835
MORGAN MEMORIAL GOODWILL	310	224	\$811,381	\$357,694	\$1,169,075	249	176	\$681,249	\$333,385	69	41	\$40,287	\$18,075	62	NA	\$89,844	\$6,234
PRIDE CONVENIENCE INC	308	244	\$274,318	\$202,479	\$476,797	176	207	\$117,046	\$191,709	63	NA	\$23,284	\$1,375	138	NA	\$133,988	\$9,395
KINNEY SYSTEMS INC	307	443	\$484,177	\$574,001	\$1,058,177	131	294	\$152,931	\$501,983	131	108	\$66,262	\$21,553	173	41	\$264,983	\$50,465
CDG MANAGEMENT LLC	306	137	\$371,136	\$115,413	\$486,549	218	124	\$251,943	\$114,486	65	NA	\$36,611	\$757	87	NA	\$82,583	\$170
NEWTON HOSPITALITY	305	78	\$257,885	\$30,010	\$287,895	170	65	\$159,294	\$29,187	71	NA	\$33,231	\$0	126	NA	\$65,360	\$823
RGIS INVENTORY SPECIALISTS	303	245	\$446,960	\$182,132	\$629,092	169	209	\$208,207	\$166,730	51	NA	\$17,411	\$2,269	147	NA	\$221,342	\$13,133
TEXAS ROADHOUSE MANAGEMENT COR	303	184	\$424,803	\$215,816	\$640,619	164	149	\$180,821	\$194,241	69	NA	\$53,397	\$9,319	143	NA	\$190,585	\$12,256
BOSTON-WYMAN INC	301	247	\$465,893	\$240,456	\$706,349	198	202	\$297,559	\$121,325	73	38	\$30,645	\$22,757	118	NA	\$137,689	\$6,374
GE PENSION TRUST	301	125	\$803,566	\$147,061	\$950,627	145	48	\$565,432	\$60,160	114	42	\$80,685	\$12,062	88	35	\$157,450	\$74,839
SUNRISE ASSISTED LIVING MGMT I	298	477	\$356,306	\$431,655	\$787,960	206	354	\$201,240	\$374,773	103	101	\$58,323	\$28,855	107	NA	\$96,742	\$28,027
VPNE PARKING SOLUTIONS, LLC	298	282	\$444,429	\$204,672	\$649,101	137	179	\$140,960	\$161,242	120	83	\$96,993	\$21,130	151	NA	\$206,477	\$22,300

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
CENTER FOR HUMAN DEVELOPMENT I	297	344	\$655,308	\$349,323	\$1,004,631	225	298	\$532,180	\$340,470	48	36	\$21,029	\$257	74	NA	\$102,098	\$8,596
WALGREEN PHARMACY SERVICES EAS	297	256	\$551,540	\$393,829	\$945,369	166	222	\$231,468	\$377,584	53	NA	\$36,100	\$3,331	144	NA	\$283,972	\$12,914
CHILDRENS PLACE RETAIL STORES	296	374	\$385,057	\$347,977	\$733,034	230	328	\$297,446	\$336,521	53	39	\$18,560	\$2,615	76	NA	\$69,051	\$8,842
STAFFING NOW INC	296	248	\$296,516	\$141,560	\$438,076	168	205	\$125,208	\$127,922	55	NA	\$49,326	\$664	138	NA	\$121,982	\$12,974
JUDGE ROTENBERG EDUCATIONAL	295	271	\$312,162	\$221,506	\$533,668	176	213	\$155,289	\$214,362	97	48	\$42,268	\$1,090	120	NA	\$114,605	\$6,053
NORTHEASTERN UNIVERSITY	291	156	\$304,251	\$108,632	\$412,883	122	109	\$97,022	\$89,931	76	39	\$32,215	\$5,277	142	NA	\$175,014	\$13,423
LEOPOLDSTADT INC	290	505	\$263,293	\$317,013	\$580,306	203	403	\$158,368	\$303,058	79	91	\$23,674	\$1,873	103	NA	\$81,251	\$12,082
CITY OF NEW BEDFORD	288	327	\$426,583	\$338,877	\$765,460	188	262	\$242,797	\$312,478	56	48	\$35,494	\$2,913	104	NA	\$148,293	\$23,486
TOWN SPORTS INTERNATIONAL LLC	288	144	\$414,078	\$165,004	\$579,083	113	119	\$160,796	\$160,789	76	NA	\$29,198	\$1,327	150	NA	\$224,085	\$2,888
PEOPLES HERITAGE SAVINGS BANK	287	358	\$350,472	\$424,084	\$774,556	194	308	\$224,751	\$405,163	51	40	\$13,622	\$7,266	106	NA	\$112,098	\$11,656
TRUSTEES OF TUFTS UNIVERSITY	286	283	\$340,025	\$275,762	\$615,787	146	207	\$126,766	\$247,561	64	55	\$27,788	\$7,154	146	NA	\$185,471	\$21,047
BAYADA NURSES INC	285	371	\$399,429	\$284,346	\$683,775	195	303	\$220,687	\$262,382	54	52	\$25,655	\$4,199	122	NA	\$153,088	\$17,766
CITY OF LOWELL	284	303	\$445,288	\$477,233	\$922,521	195	267	\$291,575	\$457,084	31	NA	\$11,719	\$793	96	NA	\$141,994	\$19,356
CAPE COD ENTERPRISES LLC	277	301	\$313,200	\$209,151	\$522,351	190	232	\$197,070	\$203,585	75	59	\$21,010	\$2,191	103	NA	\$95,120	\$3,375
PETCO ANIMAL SUPPLIES INC	277	212	\$471,744	\$206,866	\$678,610	165	161	\$241,607	\$190,609	68	42	\$55,095	\$2,544	123	NA	\$175,042	\$13,713
NBC DISTRIBUTORS INC # 896	276	408	\$270,626	\$323,937	\$594,563	171	273	\$132,761	\$249,415	84	93	\$22,822	\$23,979	122	42	\$115,043	\$50,542
OCB RESTAURANT CO	276	226	\$420,455	\$184,876	\$605,331	163	169	\$188,256	\$162,132	82	49	\$59,702	\$15,280	110	NA	\$172,496	\$7,464
LAZ PARKING LIMITED LLC	275	385	\$348,375	\$350,735	\$699,110	131	243	\$101,509	\$294,882	113	107	\$58,703	\$6,822	151	35	\$188,163	\$49,032
APCOA INC	274	408	\$423,031	\$459,609	\$882,640	120	258	\$155,585	\$409,383	113	118	\$58,142	\$16,211	160	32	\$209,304	\$34,015
WORK INC	274	140	\$776,738	\$161,543	\$938,280	208	103	\$572,790	\$129,443	35	NA	\$78,523	\$15,471	62	NA	\$125,425	\$16,629
G2 SECURE STAFF INC	273	303	\$523,867	\$376,380	\$900,247	124	197	\$172,505	\$308,604	112	69	\$103,783	\$15,981	157	37	\$247,579	\$51,795
PAYLESS SHOESOURCE	268	317	\$332,871	\$331,944	\$664,814	190	245	\$203,049	\$318,413	65	63	\$25,687	\$2,976	85	NA	\$104,134	\$10,555
FOODMASTER SUPER MARKETS INC	267	164	\$555,824	\$247,197	\$803,022	144	122	\$280,269	\$221,659	54	NA	\$27,165	\$7,280	129	NA	\$248,390	\$18,258
MEDIAONE OF MASSACHUSETTS INC	266	375	\$294,575	\$376,723	\$671,298	179	314	\$178,756	\$347,619	48	49	\$13,614	\$11,558	77	NA	\$102,205	\$17,547
NATIONAL SOFTWARE ASSOCIATES I	266	335	\$318,823	\$273,752	\$592,575	181	275	\$158,891	\$250,159	49	43	\$72,577	\$8,638	105	NA	\$87,355	\$14,955
G H V OF MASS INC	265	424	\$401,453	\$668,776	\$1,070,229	226	386	\$318,596	\$659,567	36	33	\$9,037	\$4,436	60	NA	\$73,820	\$4,773
CIRCUIT CITY STORES INC	264	131	\$298,413	\$138,844	\$437,258	136	117	\$137,306	\$136,097	56	NA	\$31,179	\$892	133	NA	\$129,928	\$1,855
HOME STAFF, LLC	264	374	\$371,627	\$391,404	\$763,031	176	314	\$198,523	\$374,599	53	50	\$11,866	\$1,833	105	NA	\$161,239	\$14,972
JUSTICE RESOURCE INSTITUTE	264	271	\$371,442	\$225,129	\$596,571	147	197	\$229,220	\$205,301	83	61	\$31,524	\$2,748	116	NA	\$110,699	\$17,080
HELPING HANDS CO INC	262	354	\$467,256	\$358,085	\$825,342	136	230	\$100,267	\$281,933	89	74	\$94,831	\$4,974	145	50	\$272,158	\$71,178
NEW ENGLAND CONFECTIONERY COMP	261	466	\$498,531	\$530,432	\$1,028,963	131	307	\$154,488	\$462,747	118	126	\$136,178	\$21,160	140	33	\$207,864	\$46,524
BRIGHT HORIZONS CHILDRENS	260	303	\$468,729	\$500,737	\$969,466	167	233	\$297,318	\$481,860	72	63	\$42,119	\$12,041	104	NA	\$129,292	\$6,836
ALL CARE RESOURCES INC	259	382	\$565,742	\$465,966	\$1,031,708	181	309	\$324,196	\$442,603	57	60	\$18,023	\$2,689	112	NA	\$223,523	\$20,674
EAGLE NEW BEDFORD INC	259	385	\$599,354	\$547,741	\$1,147,094	156	244	\$257,684	\$489,147	124	118	\$114,369	\$17,852	114	NA	\$227,301	\$40,742
OPERATION ABLE OF GREATER BOST	259	80	\$562,042	\$100,076	\$662,118	147	44	\$235,452	\$61,189	49	NA	\$58,304	\$1,035	128	NA	\$268,285	\$37,852
RYDER STUDENT TRANSPORTATION	259	528	\$306,169	\$518,540	\$824,708	199	430	\$187,117	\$497,396	49	78	\$17,662	\$1,656	104	NA	\$101,390	\$19,487
NORTHEAST SECURITY INC	258	243	\$450,812	\$283,194	\$734,005	125	173	\$170,832	\$252,544	90	51	\$71,576	\$3,610	142	NA	\$208,403	\$27,039
AGE INSTITUTE OF MASSACHUSETTS	257	416	\$385,225	\$337,443	\$922,668	207	374	\$269,391	\$525,312	48	36	\$40,185	\$1,762	57	NA	\$75,649	\$10,368
HARVARD VANGUARD MEDICAL	257	421	\$293,824	\$497,226	\$791,050	195	356	\$171,482	\$481,169	47	56	\$45,488	\$3,516	63	NA	\$76,854	\$12,541
FB - OPERATIONS	256	245	\$327,354	\$297,296	\$624,650	156	183	\$151,379	\$274,914	72	48	\$33,941	\$6,868	102	NA	\$142,033	\$15,514
CITY OF LYNN	254	263	\$378,150	\$257,132	\$635,282	168	216	\$234,701	\$240,971	44	36	\$15,183	\$1,915	88	NA	\$128,266	\$14,246
EMERITUS CORP	253	343	\$327,223	\$349,588	\$676,811	172	258	\$206,618	\$332,475	66	73	\$19,310	\$5,357	85	NA	\$101,296	\$11,757
PREFERRED PERSONNEL, INC.	253	211	\$176,530	\$155,203	\$331,732	148	153	\$81,922	\$141,702	67	45	\$21,432	\$6,999	129	NA	\$73,175	\$12,801
BLOCKBUSTER INC	252	144	\$347,093	\$162,460	\$509,554	124	120	\$139,145	\$153,525	53	NA	\$19,893	\$3,411	123	NA	\$188,055	\$5,524
RANDSTAD INHOUSE SERVICES LP	252	245	\$212,442	\$136,706	\$349,148	141	208	\$99,323	\$129,208	48	NA	\$14,692	\$1,837	126	NA	\$98,427	\$5,661
BUGABOO CREEK HOLDINGS INC	251	241	\$362,324	\$194,883	\$557,207	141	191	\$188,809	\$180,935	61	38	\$26,574	\$1,397	110	NA	\$146,941	\$12,551
CHEESECAKE CORPORATION OF	250	233	\$348,346	\$402,209	\$750,555	134	158	\$154,678	\$385,205	82	62	\$59,954	\$2,799	122	NA	\$133,714	\$14,205
F L ROBERTS & CO INC	250	143	\$369,924	\$139,409	\$509,334	144	125	\$159,453	\$135,421	48	NA	\$25,026	\$1,53	118	NA	\$185,445	\$3,836
SERVICE UNITED STATES CORP	250	460	\$386,010	\$481,489	\$867,499	152	280	\$125,307	\$409,990	113	153	\$64,027	\$38,743	124	NA	\$196,676	\$32,756
STATE STREET BANK & TRUST CO	250	256	\$215,893	\$246,125	\$462,018	133	194	\$63,642	\$219,134	54	49	\$43,408	\$9,050	106	NA	\$108,843	\$17,941
KIESSLING TRANSIT INC	249	311	\$480,206	\$376,061	\$856,267	152	243	\$291,447	\$347,907	66	54	\$45,461	\$7,225	102	NA	\$143,298	\$20,929
KNF & T INC	249	210	\$253,226	\$166,916	\$420,143	131	176	\$106,713	\$160,282	65	NA	\$33,749	\$2,439	109	NA	\$112,764	\$4,195
LT OPCO LLC	249	189	\$405,943	\$222,423	\$628,366	130	142	\$182,156	\$182,593	60	NA	\$60,476	\$8,381	126	NA	\$163,311	\$31,449
NATIONAL AMUSEMENTS INC	249	116	\$414,742	\$338,953	\$753,696	120	106	\$179,848	\$332,392	43	NA	\$23,326	\$2,95	130	NA	\$211,568	\$6,267
NORDSTROM, INC.	247	169	\$273,241	\$148,499	\$421,740	124	135	\$126,454	\$141,737	56	NA	\$19,578	\$603	123	NA	\$127,209	\$6,159
ARBOR CORP	246	402	\$227,749	\$276,293	\$504,042	176	315	\$139,574	\$258,298	61	77	\$11,822	\$3,269	76	NA	\$76,353	\$14,727
TOTAL CLERICAL SERVICES INC	246	178	\$216,621	\$118,380	\$335,001	141	154	\$98,586	\$110,919	56	NA	\$34,154	\$681	103	NA	\$83,881	\$6,780
CITY OF WORCESTER	245	356	\$178,621	\$194,334	\$372,955	174	319	\$109,921	\$189,598	NA	NA	\$11,274	\$469	81	NA	\$57,427	\$4,267
NORTH SHORE ASSN FOR RETARDED	243	191	\$631,002	\$128,773	\$759,775	178	154	\$544,589	\$122,034	43	NA	\$17,198	\$790	69	NA	\$69,215	\$5,948
TVI INC	243	247	\$387,141	\$318,947	\$706,088	155	206	\$221,079	\$303,106	45	NA	\$43,933	\$366	110	NA	\$122,129	\$15,476
CITY OF FALL RIVER	242	228	\$274,685	\$243,356	\$518,042	147	193	\$151,118	\$218,187	35	NA	\$12,178	\$5,361	103	NA	\$111,390	\$19,808

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 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
RESOURCE MANAGEMENT INC	242	294	\$319,721	\$339,142	\$658,863	149	221	\$151,009	\$291,561	55	55	\$17,473	\$18,155	111	NA	\$151,239	\$29,427
TRUSTEES OF BOSTON COLLEGE	242	214	\$346,945	\$247,956	\$594,901	116	154	\$147,901	\$222,934	68	44	\$21,362	\$13,767	117	NA	\$177,682	\$11,255
MAX TAYLOR	240	82	\$272,313	\$23,437	\$295,751	147	57	\$167,873	\$20,041	74	NA	\$37,243	\$215	91	NA	\$67,197	\$3,182
PINE ST INN INC	240	97	\$461,560	\$120,007	\$581,566	166	77	\$346,717	\$117,171	73	NA	\$35,244	\$1,073	64	NA	\$79,599	\$1,762
PYRAMID ADVISORS LLC	240	388	\$323,706	\$355,598	\$679,304	143	260	\$121,841	\$323,936	97	112	\$60,318	\$21,976	103	NA	\$141,547	\$9,687
SPHERION STAFFING LLC	238	135	\$212,767	\$70,632	\$283,399	112	105	\$68,627	\$65,301	49	NA	\$49,143	\$335	122	NA	\$94,998	\$4,996
ANODYNE MEDICAL SERVS COPR	235	289	\$137,189	\$121,381	\$258,569	141	224	\$62,623	\$116,041	75	55	\$11,430	\$977	109	NA	\$63,135	\$4,362
ENTERPRISE ASSOCIATES, LLC	234	240	\$291,637	\$337,306	\$628,942	146	190	\$187,721	\$327,454	64	44	\$37,643	\$6,030	75	NA	\$66,272	\$3,822
SHOP N SAVE MASS INC	234	169	\$408,347	\$269,027	\$677,373	130	138	\$188,086	\$240,835	37	NA	\$35,069	\$2,252	105	NA	\$185,192	\$25,939
MICHAELS STORES INC	233	148	\$401,140	\$178,946	\$580,087	126	125	\$221,870	\$171,295	47	NA	\$25,837	\$258	104	NA	\$153,434	\$7,393
NOT YOUR AVERAGE JOES INC	233	151	\$319,941	\$139,647	\$459,588	113	127	\$140,618	\$136,379	56	NA	\$36,142	\$1,062	115	NA	\$143,181	\$2,206
HEBREW REHABILITATION CENTER	231	379	\$349,219	\$490,776	\$839,995	144	289	\$184,250	\$446,577	85	75	\$55,468	\$24,970	89	NA	\$109,500	\$19,229
RUBY TUESDAY INC	231	146	\$306,310	\$120,012	\$426,322	135	123	\$164,541	\$115,558	52	NA	\$14,292	\$1,137	103	NA	\$127,477	\$3,317
WASHINGTON INVENTORY SERVICE	231	113	\$259,045	\$42,187	\$301,233	165	93	\$169,203	\$40,228	43	NA	\$16,319	\$42	69	NA	\$73,523	\$1,917
BOSTON PUBLIC HEALTH COMMISSIO	230	153	\$497,404	\$28,804	\$526,208	184	117	\$419,279	\$183,389	58	33	\$33,257	\$39,366	44	NA	\$44,868	\$6,048
MCGARR SERVICE CORP	229	379	\$361,936	\$397,956	\$759,892	114	239	\$136,046	\$360,433	108	120	\$56,074	\$14,011	116	NA	\$169,816	\$23,513
POTPOURRI COLLECTION ACQUISITI	229	280	\$324,129	\$312,259	\$636,388	166	242	\$230,951	\$296,096	47	NA	\$23,024	\$735	70	NA	\$70,154	\$15,428
SALEM YOUNG MENS CHRISTIAN EXPRESS, LLC	227	240	\$316,022	\$488,075	\$804,097	135	201	\$169,937	\$477,047	33	NA	\$8,324	\$755	102	NA	\$137,761	\$10,273
EXPRESS, LLC	223	72	\$259,543	\$53,007	\$312,550	103	62	\$107,020	\$52,572	49	NA	\$13,930	\$426	117	NA	\$138,593	\$9
BERKSHIRE MEDICAL CENTER INC	222	318	\$286,176	\$381,176	\$667,352	148	254	\$191,410	\$371,807	57	57	\$18,621	\$1,219	67	NA	\$76,145	\$8,149
ELIOT COMMUNITY HUMAN SERVICES	222	241	\$312,246	\$303,190	\$615,436	141	183	\$164,894	\$282,780	77	51	\$74,770	\$10,555	65	NA	\$72,582	\$9,855
ORIGINAL HONEY BAKED HAM CO	222	117	\$205,859	\$72,218	\$278,076	151	107	\$122,306	\$68,965	38	NA	\$14,638	\$427	80	NA	\$68,915	\$2,826
PROTOCOL SERVICES ACQUISITION	222	144	\$422,323	\$184,093	\$606,415	158	131	\$300,820	\$179,514	52	NA	\$30,290	\$1,080	65	NA	\$91,212	\$3,499
MICRO TECH CONSULTANTS INC	221	246	\$267,643	\$140,591	\$408,234	134	184	\$133,509	\$130,595	67	53	\$50,999	\$3,545	103	NA	\$83,136	\$6,451
SOUTH SHORE HOSPITAL INC	221	349	\$370,350	\$406,307	\$776,657	156	297	\$231,816	\$377,316	37	37	\$16,628	\$1,567	84	NA	\$121,905	\$27,424
FUNCO INC	218	94	\$333,707	\$96,401	\$430,108	92	82	\$93,720	\$90,300	54	NA	\$85,467	\$72	115	NA	\$154,520	\$6,029
PR MANAGEMENT CORP	217	192	\$307,635	\$243,683	\$551,318	132	169	\$155,503	\$235,530	49	NA	\$19,597	\$1,459	86	NA	\$132,536	\$6,694
RAINBOW USA INC	217	237	\$321,189	\$411,686	\$732,876	165	217	\$236,814	\$409,933	41	NA	\$14,484	\$970	60	NA	\$69,891	\$784
BOSTON CONCESSIONS GROUP INC	216	131	\$325,305	\$84,766	\$410,072	112	106	\$107,567	\$78,852	62	NA	\$112,533	\$1,933	99	NA	\$105,205	\$3,981
C A P S INC	216	71	\$111,993	\$19,868	\$131,861	87	59	\$45,837	\$16,286	38	NA	\$5,331	\$0	138	NA	\$60,824	\$3,582
DIMOCK COMMUNITY FOUNDATION IN	216	279	\$497,871	\$468,452	\$966,323	146	218	\$295,244	\$450,957	85	57	\$92,612	\$10,972	109	NA	\$110,016	\$6,523
VERTUDE LLC	216	227	\$247,992	\$234,593	\$482,585	123	186	\$91,787	\$217,125	50	32	\$64,548	\$1,202	100	NA	\$91,657	\$16,266
MASS SPORTSERVICE INC	214	135	\$378,962	\$180,272	\$559,234	103	97	\$125,475	\$167,152	60	NA	\$41,573	\$4,062	121	NA	\$211,914	\$9,058
BROWN & SULLIVAN INC	213	303	\$253,445	\$272,439	\$525,885	142	229	\$150,659	\$254,429	59	65	\$23,889	\$10,015	74	NA	\$78,897	\$7,995
KOOSHAREM CORP AS AGENT FOR	213	170	\$175,690	\$84,413	\$260,104	120	136	\$76,811	\$78,058	56	NA	\$17,252	\$321	98	NA	\$81,627	\$6,034
MERCY HOSPITAL D/B/A PROV HOSP	212	306	\$357,718	\$372,202	\$729,920	153	266	\$231,959	\$358,566	NA	32	\$3,909	\$1,741	73	NA	\$121,850	\$11,895
ASSOCIATED CAREER NETWORK	211	138	\$230,661	\$93,207	\$323,868	138	122	\$147,213	\$92,454	48	NA	\$14,044	\$0	78	NA	\$69,404	\$753
BEHAVIORAL HEALTH NETWORK INC	211	262	\$278,042	\$325,016	\$603,058	146	237	\$138,900	\$319,274	34	NA	\$34,059	\$1,952	82	NA	\$105,083	\$3,790
TREMBLAY'S BUS CO., LLC	211	226	\$458,045	\$333,624	\$791,669	118	176	\$168,731	\$283,161	38	NA	\$14,201	\$2,799	123	NA	\$275,113	\$47,664
CPI IMAGES LLC	210	239	\$236,278	\$228,665	\$464,943	153	212	\$171,743	\$226,252	42	NA	\$7,203	\$2,009	64	NA	\$57,332	\$404
AE OUTFITTERS RETAIL CO	209	59	\$199,245	\$45,084	\$244,329	98	53	\$84,937	\$42,408	52	NA	\$35,475	\$0	105	NA	\$78,833	\$2,675
FOLLETT COLLEGE STORES CORP	207	88	\$212,735	\$50,910	\$263,645	110	72	\$87,935	\$47,516	45	NA	\$21,158	\$467	105	NA	\$103,643	\$2,927
CATHOLIC CHARITIES DIOCESE	206	105	\$369,586	\$94,168	\$463,754	133	76	\$226,518	\$69,345	37	NA	\$32,201	\$7,938	85	NA	\$110,868	\$16,885
CITY OF PITTSFIELD	206	234	\$250,919	\$184,977	\$435,896	125	186	\$121,449	\$175,800	32	34	\$5,303	\$693	87	NA	\$124,168	\$8,484
HOLLISTER ASSOCIATES INC	206	102	\$209,393	\$71,369	\$280,762	93	89	\$75,216	\$64,108	37	NA	\$15,901	\$0	116	NA	\$118,276	\$7,261
ASSOCIATED HOME CARE INC	205	312	\$218,549	\$215,037	\$433,586	133	251	\$123,296	\$201,733	45	42	\$13,359	\$1,060	81	NA	\$81,894	\$12,244
COMPLETE STAFFING SOLUTIONS IN	205	167	\$240,931	\$108,948	\$349,880	112	133	\$94,916	\$98,170	46	NA	\$15,671	\$5,271	104	NA	\$130,345	\$5,507
BED BATH & BEYOND INC	204	153	\$333,240	\$175,163	\$508,403	115	129	\$168,124	\$168,172	49	NA	\$27,923	\$1,445	91	NA	\$137,194	\$5,546
MICROTECH STAFFING OF THE SOUT	204	231	\$162,915	\$101,540	\$264,455	114	176	\$63,582	\$90,907	61	45	\$19,648	\$3,122	97	NA	\$79,686	\$7,511
SERVICENET INC	204	187	\$335,764	\$204,973	\$540,737	130	159	\$197,599	\$192,763	34	NA	\$17,206	\$3,274	81	NA	\$120,959	\$8,935
BOSTON MARKET CORPORATION	203	177	\$280,428	\$172,388	\$452,816	118	127	\$137,577	\$154,269	74	41	\$49,577	\$1,284	79	NA	\$93,274	\$16,835
SUBURBAN CONTRACT CLEANING INC	203	295	\$350,767	\$428,940	\$779,707	123	219	\$165,289	\$404,813	72	61	\$30,367	\$5,645	93	NA	\$155,111	\$18,482
ATRIA MANAGEMENT COMPANY LLC	202	309	\$297,578	\$378,010	\$675,588	138	235	\$156,301	\$359,399	52	61	\$32,467	\$1,793	76	NA	\$108,810	\$16,818
LAIDLAW TRANSIT INC	202	406	\$236,913	\$344,875	\$581,787	140	310	\$137,002	\$323,692	56	79	\$15,306	\$5,307	78	NA	\$84,605	\$15,876
PILGRIM PARKING INC	201	181	\$281,003	\$172,929	\$453,932	64	111	\$61,430	\$143,440	84	52	\$66,519	\$5,426	126	NA	\$153,055	\$24,063
FACILITY SERVICES & SYSTEMS, I	200	243	\$442,663	\$246,509	\$689,171	67	106	\$125,456	\$169,726	99	87	\$101,037	\$17,669	134	50	\$216,169	\$59,114
HAMILTON CONNECTIONS INC	200	123	\$141,308	\$72,533	\$213,840	122	105	\$75,268	\$69,658	38	NA	\$5,189	\$2,100	94	NA	\$60,851	\$775
INDEPENDENCE HEALTHCARE CORP	199	258	\$272,280	\$298,402	\$570,682	140	222	\$122,025	\$276,436	39	NA	\$9,903	\$4,377	70	NA	\$140,351	\$17,589
TOWARD INDEPENDENT LIVING AND	199	280	\$166,986	\$187,399	\$354,385	115	216	\$93,293	\$179,997	58	54	\$12,229	\$4,927	81	NA	\$61,465	\$5,475
WARD TECHNICAL STAFFING INC	199	187	\$183,368	\$179,666	\$363,035	110	129	\$78,488	\$171,590	58	46	\$22,326	\$2,230	95	NA	\$82,534	\$5,847
CITY OF SOMERVILLE	197	192	\$380,202	\$274,753	\$654,957	106	142	\$170,095	\$254,499	53	41	\$41,370	\$5,352	99	NA	\$168,737	\$14,904

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
CRACKER BARREL OLD COUNTRY STO	197	156	\$226,579	\$146,708	\$373,287	109	135	\$104,628	\$132,870	NA	NA	\$7,799	\$790	88	NA	\$114,152	\$13,048
MARIAN MANOR FOR THE AGED AND	195	298	\$230,206	\$214,524	\$444,730	122	191	\$110,939	\$187,093	75	92	\$25,525	\$10,087	83	NA	\$93,742	\$17,345
ASSOCIATION FOR COMMUNITY LIVI	194	250	\$274,644	\$192,032	\$466,675	138	213	\$170,111	\$183,121	31	NA	\$18,000	\$625	71	NA	\$86,532	\$8,286
SALLY BEAUTY CO INC	194	150	\$400,815	\$182,945	\$583,761	121	134	\$214,892	\$175,144	37	NA	\$58,576	\$989	78	NA	\$127,348	\$6,812
YANKEE CANDLE CO INC	194	173	\$221,665	\$135,023	\$356,688	104	135	\$105,071	\$126,806	43	34	\$7,373	\$1,758	88	NA	\$109,220	\$6,459
AMERICAN TRAINING INC	193	134	\$752,333	\$192,485	\$944,819	164	107	\$682,917	\$183,328	NA	NA	\$11,387	\$212	36	NA	\$58,029	\$8,946
CONSOLIDATED STORES INTL CORP	193	195	\$304,484	\$217,336	\$521,820	119	165	\$164,760	\$207,370	35	NA	\$20,059	\$621	77	NA	\$119,665	\$9,344
NEW PATRIOTS STADIUM LLC	193	196	\$149,306	\$74,575	\$223,881	101	151	\$54,797	\$67,789	51	40	\$15,145	\$5,874	100	NA	\$79,364	\$912
PREMIERE STAFFING SERVICES, LL	192	149	\$195,010	\$132,869	\$327,879	143	142	\$135,946	\$131,478	NA	NA	\$11,794	\$380	58	NA	\$47,270	\$1,011
DICKS SPORTING GOODS	190	75	\$263,447	\$107,108	\$370,555	91	65	\$125,426	\$105,279	41	NA	\$30,580	\$41	91	NA	\$107,441	\$1,788
FIVE STAR QUALITY CARE INC	190	316	\$345,302	\$274,209	\$619,510	138	247	\$174,467	\$259,289	44	54	\$87,866	\$4,494	76	NA	\$82,969	\$10,426
SUMMIT DINING SERVICES INC	190	185	\$214,353	\$172,412	\$386,765	117	131	\$94,252	\$151,516	60	46	\$35,285	\$6,136	75	NA	\$84,816	\$14,760
FUND FOR PUBLIC INTEREST	189	NA	\$118,358	\$22,374	\$140,731	100	NA	\$66,066	\$20,967	49	NA	\$6,343	\$11	84	NA	\$45,949	\$1,395
NATIONAL SECURITY PROTECTIVE	189	145	\$206,128	\$140,819	\$346,947	82	124	\$68,709	\$134,115	53	NA	\$37,539	\$1,160	101	NA	\$99,881	\$5,544
OCONNELL OIL ASSOCIATES INC	189	150	\$231,345	\$134,797	\$366,142	120	125	\$126,463	\$130,923	55	NA	\$36,271	\$513	63	NA	\$68,611	\$3,361
PAYROLL MANAGEMENT SERVICES IN	188	310	\$227,731	\$277,747	\$505,478	119	238	\$84,494	\$238,475	42	45	\$27,177	\$1,533	90	NA	\$116,059	\$37,738
TEGP, INC.	188	164	\$215,194	\$142,268	\$357,461	107	133	\$102,318	\$134,910	50	NA	\$29,894	\$2,947	75	NA	\$82,981	\$4,412
TRITON STAFFING GROUP LLC	188	236	\$181,194	\$182,765	\$363,959	121	204	\$91,937	\$171,771	NA	NA	\$5,771	\$134	84	NA	\$83,486	\$10,859
ULTIMATE PARKING LLC	188	77	\$255,361	\$57,148	\$312,509	57	42	\$40,763	\$47,137	73	NA	\$71,695	\$4,337	111	NA	\$142,903	\$5,673
WHITTIER EMPLOYEE RESOURCES, I	188	284	\$166,186	\$199,668	\$365,854	123	223	\$75,976	\$193,184	44	54	\$11,435	\$1,124	66	NA	\$78,774	\$5,361
ADVANTAGE STAFFING ASSOCIATES	187	118	\$191,381	\$70,318	\$261,699	122	103	\$124,807	\$67,077	37	NA	\$13,674	\$72	78	NA	\$52,900	\$3,168
ALL STAR PERSONNEL, INC	187	114	\$205,313	\$124,173	\$329,487	105	102	\$106,691	\$121,849	37	NA	\$18,721	\$894	78	NA	\$79,901	\$1,431
DRAKE PETROLEUM CO INC	187	170	\$290,832	\$198,723	\$489,555	114	150	\$125,403	\$192,381	41	NA	\$56,763	\$569	73	NA	\$109,026	\$5,773
SPECTACOR MANAGEMENT GROUP	186	118	\$263,369	\$124,198	\$387,567	101	106	\$111,394	\$121,165	34	NA	\$12,315	\$429	89	NA	\$139,661	\$2,605
ALDO US INC	185	62	\$153,408	\$27,670	\$181,077	96	55	\$64,925	\$26,399	51	NA	\$12,271	\$766	85	NA	\$76,212	\$505
BEVERLY HOSPITAL CORP	185	290	\$292,080	\$296,535	\$588,615	123	243	\$164,152	\$277,724	31	35	\$12,637	\$332	73	NA	\$115,291	\$18,480
HONEY FARMS INC	185	135	\$347,960	\$170,423	\$518,383	112	118	\$180,633	\$161,568	43	NA	\$42,546	\$1,636	78	NA	\$124,781	\$7,219
LAHEY CLINIC HOSPITAL INC	185	277	\$243,734	\$375,276	\$619,010	136	240	\$149,795	\$347,491	33	30	\$23,860	\$17,868	58	NA	\$70,079	\$9,917
MIDTOWN HOME HEALTH	185	257	\$440,218	\$250,780	\$690,998	68	108	\$55,815	\$70,261	70	59	\$39,932	\$5,619	159	90	\$344,471	\$174,900
HEALTH & EDUCATION SERVICES INC	184	279	\$329,027	\$411,097	\$740,124	131	225	\$231,332	\$398,266	46	47	\$24,952	\$1,482	48	NA	\$72,744	\$11,349
HOUSEWORKS LLC	184	253	\$235,009	\$221,072	\$456,081	92	197	\$90,303	\$213,941	67	51	\$61,898	\$5,388	82	NA	\$82,809	\$1,743
KAY BEE TOY HOBBY SHOPS INC	184	173	\$145,392	\$94,192	\$239,584	111	148	\$87,069	\$90,190	46	NA	\$8,933	\$2,803	73	NA	\$49,390	\$1,200
NEWTON WELLESLEY HOSPITAL	183	262	\$249,835	\$288,991	\$538,826	123	202	\$143,050	\$266,376	57	48	\$29,005	\$5,918	62	NA	\$77,780	\$16,696
MCGINNIS HEALTH CARE SVCS INC	182	225	\$319,126	\$234,190	\$553,316	124	194	\$173,072	\$224,554	37	NA	\$16,443	\$913	71	NA	\$129,611	\$8,723
TECHNICAL NEEDS NORTH INC	182	288	\$144,223	\$192,986	\$337,208	120	234	\$62,982	\$177,314	34	40	\$5,796	\$2,870	84	NA	\$75,445	\$12,801
DELTA SERVICE INC	181	184	\$371,112	\$255,291	\$626,402	124	139	\$254,239	\$242,463	41	37	\$19,465	\$2,720	66	NA	\$97,408	\$10,108
QUALIFIED RESOURCES INTNL LLC	181	134	\$112,624	\$59,492	\$172,116	125	110	\$52,490	\$51,480	35	NA	\$8,643	\$1,559	65	NA	\$51,491	\$6,453
COMMERCIAL CLEANING SERV INC	180	260	\$302,356	\$276,642	\$578,997	98	156	\$126,376	\$235,849	86	93	\$61,896	\$22,782	85	NA	\$114,083	\$18,011
DT MANAGEMENT LLC	180	311	\$216,268	\$286,252	\$502,520	103	205	\$69,851	\$250,062	74	91	\$58,485	\$19,313	73	NA	\$87,932	\$16,876
EASTERN BANK	180	233	\$281,861	\$290,376	\$572,236	103	186	\$105,305	\$257,010	NA	33	\$26,869	\$1,881	91	NA	\$149,687	\$31,485
FPS INC	180	124	\$259,594	\$172,875	\$432,468	115	110	\$145,140	\$163,959	39	NA	\$34,235	\$948	65	NA	\$80,219	\$7,968
UPHAMS CORNER HEALTH COMMITTEE	180	313	\$344,154	\$406,687	\$750,840	120	233	\$193,913	\$385,998	72	72	\$49,535	\$8,627	63	NA	\$100,706	\$12,061
TEAMOPS LLC	179	117	\$179,812	\$41,090	\$220,902	89	96	\$85,157	\$37,840	33	NA	\$4,203	\$11	99	NA	\$90,452	\$3,238
AMERICARE HEALTH SERVICES INC	178	270	\$210,715	\$161,248	\$371,963	114	223	\$108,309	\$147,294	54	38	\$33,224	\$3,256	69	NA	\$69,182	\$10,699
ARCADIA HEALTH SERVICES INC	178	252	\$184,224	\$171,094	\$355,318	119	195	\$83,822	\$162,665	52	51	\$25,094	\$3,818	63	NA	\$75,308	\$4,611
BERKSHIRE COUNTY ASSOC FOR	177	143	\$276,137	\$152,954	\$429,091	118	108	\$187,732	\$147,109	36	32	\$18,154	\$2,789	52	NA	\$70,251	\$3,056
GEP CAST LLC	176	69	\$71,823	\$15,063	\$86,887	98	55	\$36,080	\$11,763	NA	NA	\$1,881	\$124	85	NA	\$33,863	\$3,176
GREATER LAWRENCE FAMILY HEALTH	176	375	\$237,353	\$485,782	\$723,135	134	277	\$186,605	\$472,136	57	93	\$19,805	\$3,339	NA	NA	\$30,942	\$10,308
TLC NURSING INC	176	207	\$141,183	\$72,506	\$213,689	112	169	\$108,865	\$70,538	44	31	\$6,482	\$29	71	NA	\$25,836	\$1,939
YCN TRANSPORTATION INC	176	184	\$419,009	\$220,065	\$639,074	110	153	\$212,315	\$201,395	36	NA	\$49,339	\$4,735	77	NA	\$157,354	\$13,936
MASSACHUSETTS INSTITUTE OF	174	218	\$208,816	\$229,607	\$438,423	100	165	\$119,428	\$189,610	37	42	\$14,535	\$26,615	67	NA	\$74,854	\$13,382
QUALITY TEMPS INC	173	137	\$172,223	\$65,573	\$237,796	119	117	\$84,710	\$62,026	41	NA	\$31,940	\$83	63	NA	\$55,572	\$3,465
VANTAGE STAFFING LLC	173	219	\$158,711	\$151,504	\$310,216	96	163	\$57,421	\$137,592	47	42	\$12,140	\$1,270	86	NA	\$89,150	\$12,643
FREEMAN DECORATING SERVICES IN	172	71	\$138,748	\$26,206	\$164,954	93	56	\$70,829	\$22,315	45	NA	\$7,686	\$148	81	NA	\$60,233	\$3,742
GOODWILL INDUSTRIES OF THE	172	155	\$323,928	\$179,529	\$503,457	140	142	\$270,829	\$174,856	NA	NA	\$4,423	\$545	37	NA	\$48,677	\$4,128
RARE HOSPITALITY INTL INC	172	183	\$172,402	\$148,236	\$320,638	112	152	\$112,768	\$143,600	41	NA	\$8,817	\$2,412	66	NA	\$50,817	\$2,224
MHC SERVICES LLC	170	119	\$179,084	\$95,088	\$274,172	118	105	\$102,005	\$91,782	37	NA	\$14,191	\$288	62	NA	\$62,888	\$3,019
LAWRENCE MEMORIAL HOSPITAL OF	169	242	\$251,699	\$201,294	\$452,993	106	191	\$105,945	\$175,766	39	38	\$39,332	\$1,828	66	NA	\$106,422	\$23,700
SECOND GENERATION DONUTS LLC	169	142	\$236,605	\$74,404	\$311,009	114	122	\$160,387	\$70,363	34	NA	\$8,099	\$1,494	63	NA	\$68,120	\$2,546
TALENT TREE CRYSTAL INC	169	93	\$119,905	\$47,047	\$166,952	117	74	\$69,698	\$46,668	39	NA	\$6,945	\$351	68	NA	\$43,261	\$28
BEST OF CARE INC	168	220	\$347,030	\$192,635	\$539,666	117	184	\$211,521	\$169,867	NA	NA	\$14,274	\$191	72	NA	\$121,235	\$22,577

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
ST ELIZABETHS MEDICAL CENTER O	168	273	\$131,948	\$204,091	\$336,040	118	209	\$70,000	\$193,311	47	55	\$19,358	\$3,738	57	7	\$42,590	\$7,042
VHS ACQUISITION SUBSIDIARY NUM	168	271	\$234,741	\$332,356	\$567,097	131	231	\$167,593	\$324,215	33	35	\$9,148	\$2,676	44	NA	\$58,000	\$5,465
WILKERSON SHOE CO.	168	73	\$237,348	\$74,737	\$312,085	89	61	\$120,362	\$70,748	48	NA	\$19,673	\$697	75	NA	\$97,313	\$3,292
CITIZENS FOR CITIZENS INC	167	139	\$308,804	\$194,774	\$503,578	115	119	\$163,290	\$184,117	32	NA	\$11,818	\$1,673	62	NA	\$133,696	\$8,984
MASTORAN RESTAURANTS INC	167	147	\$222,700	\$103,292	\$325,993	110	95	\$125,989	\$94,651	52	48	\$16,574	\$4,120	65	NA	\$80,137	\$4,521
LIFESTREAM INC	166	253	\$226,159	\$374,562	\$600,721	131	218	\$162,013	\$362,886	33	31	\$10,625	\$1,889	41	NA	\$53,521	\$9,787
MD MANAGEMENT CO	166	187	\$307,060	\$265,745	\$572,805	103	152	\$151,155	\$259,327	56	31	\$36,888	\$1,181	72	NA	\$119,017	\$5,237
SUFFOLK UNIVERSITY	166	61	\$194,758	\$46,112	\$240,870	68	46	\$39,723	\$40,687	42	NA	\$14,319	\$861	102	NA	\$140,715	\$4,564
ZALE DELAWARE INC	166	140	\$192,779	\$133,499	\$326,278	111	118	\$114,462	\$129,733	34	NA	\$10,086	\$968	65	NA	\$68,231	\$2,798
INSTITUTE FOR DEVELOPMENTAL	165	218	\$207,894	\$269,951	\$477,845	124	186	\$113,212	\$258,679	34	NA	\$14,978	\$1,336	56	NA	\$79,704	\$9,936
R D H TEMPS INC	165	243	\$87,415	\$76,637	\$164,052	111	190	\$51,573	\$70,752	35	43	\$4,967	\$404	75	NA	\$30,875	\$5,481
SOUTH MIDDLESEX OPPORTUNITY	165	137	\$255,815	\$156,733	\$412,547	127	119	\$192,971	\$140,135	NA	NA	\$10,375	\$1,954	41	NA	\$52,468	\$14,644
U HAUL CO OF MASSACHUSETTS INC	165	103	\$248,625	\$114,864	\$363,489	80	82	\$109,983	\$110,312	44	NA	\$16,873	\$826	74	NA	\$121,769	\$3,726
COMMAND TEMPORARY SERVICES INC	164	NA	\$312,949	\$21,142	\$334,090	114	NA	\$224,436	\$17,453	58	NA	\$51,667	\$2,184	33	NA	\$36,846	\$1,504
COMMONWEALTH OF MASS BRISTOL C	164	119	\$238,605	\$104,316	\$342,922	83	94	\$125,828	\$86,672	NA	NA	\$5,123	\$399	85	NA	\$107,654	\$17,245
PARTNERSHIP EMPLOYMENT WORCEST	164	167	\$156,045	\$99,368	\$255,413	113	145	\$94,844	\$94,647	45	NA	\$10,864	\$977	57	NA	\$50,337	\$3,744
COSTCO WHOLESALE CORPORATION	163	174	\$251,531	\$159,661	\$411,192	109	139	\$149,485	\$148,233	37	NA	\$41,012	\$774	55	NA	\$61,034	\$10,654
NORTH SUFFOLK MENTAL HEALTH	163	244	\$181,020	\$244,842	\$425,862	98	177	\$75,530	\$226,371	67	57	\$58,100	\$4,217	53	NA	\$47,390	\$14,254
ADVANCE CAREER SERVICES INC	162	73	\$230,096	\$36,697	\$266,794	116	66	\$154,941	\$35,923	42	NA	\$20,686	\$416	46	NA	\$54,470	\$358
EASTERN BUILDING SERVICE CORP	162	217	\$281,813	\$311,312	\$593,125	90	163	\$135,456	\$288,747	35	38	\$17,928	\$2,497	88	NA	\$128,428	\$20,068
VALLEY OPPORTUNITY COUNCIL INC	162	237	\$291,906	\$367,071	\$658,977	127	214	\$178,322	\$363,624	NA	NA	\$9,576	\$748	57	NA	\$104,009	\$2,699
ALL STAR STAFFING LLC	160	197	\$162,425	\$176,363	\$338,788	101	172	\$93,937	\$171,773	40	NA	\$18,633	\$0	54	NA	\$49,855	\$4,590
MARSHALLS WOBURN MERCHANTS INC	160	319	\$181,448	\$369,062	\$550,510	122	259	\$117,519	\$345,052	35	45	\$10,780	\$8,165	48	NA	\$53,150	\$15,845
HULMES TRANSPORTATION SERV LTD	159	137	\$314,229	\$225,804	\$540,033	98	126	\$163,791	\$212,544	NA	NA	\$26,289	\$272	63	NA	\$124,148	\$12,987
ANN TAYLOR RETAIL INC	158	115	\$171,039	\$82,254	\$253,293	83	104	\$67,826	\$78,765	33	NA	\$14,271	\$6	75	NA	\$88,942	\$3,484
CORPORATE CHEFS INC	158	206	\$205,429	\$203,346	\$408,775	100	155	\$108,955	\$191,721	47	42	\$20,844	\$2,198	67	NA	\$75,630	\$9,427
AC MANAGEMENT INC	157	83	\$156,328	\$71,761	\$228,089	111	77	\$94,976	\$68,455	31	NA	\$7,069	\$0	61	NA	\$54,283	\$3,307
BANANA REPUBLIC, LLC	157	86	\$180,116	\$90,590	\$270,706	74	70	\$69,939	\$87,213	35	NA	\$18,211	\$18	85	NA	\$91,965	\$3,359
E N T INC	157	175	\$227,397	\$177,197	\$404,593	94	123	\$92,733	\$158,939	47	36	\$38,255	\$2,332	72	NA	\$96,408	\$15,925
MSS DELAWARE INC	157	61	\$182,274	\$24,335	\$206,609	81	47	\$96,415	\$24,165	41	NA	\$4,935	\$81	81	NA	\$80,925	\$89
PEOPLE INC	157	116	\$446,802	\$157,877	\$604,679	114	99	\$369,785	\$155,502	NA	NA	\$5,150	\$627	48	NA	\$71,867	\$1,749
HILLCREST EXTENDED CARE SERVIC	156	201	\$266,136	\$199,614	\$465,750	116	159	\$164,043	\$195,799	41	40	\$53,359	\$896	46	NA	\$48,734	\$2,920
SELECT TEMPORARY SERVICES INC	156	156	\$132,500	\$79,722	\$212,222	89	130	\$54,615	\$70,466	32	NA	\$13,447	\$0	75	NA	\$64,438	\$9,256
WEND MANAGEMENT INC	156	153	\$273,970	\$176,101	\$450,071	108	126	\$147,419	\$162,879	41	NA	\$42,901	\$5,520	50	NA	\$83,650	\$7,702
DENTAL DREAMS LLC	155	182	\$224,510	\$294,416	\$518,926	107	165	\$146,721	\$289,284	NA	NA	\$10,068	\$825	57	NA	\$67,721	\$4,306
DURHAM D & M LLC	155	284	\$407,967	\$516,321	\$924,288	111	230	\$234,580	\$497,594	40	44	\$47,500	\$3,790	57	NA	\$125,887	\$14,937
SUMMIT CAREERS INC	155	136	\$132,944	\$111,348	\$244,293	92	122	\$68,825	\$104,753	36	NA	\$6,948	\$1,011	64	NA	\$57,172	\$5,584
TOWN OF BROOKLINE	155	114	\$226,441	\$153,005	\$379,446	61	84	\$78,809	\$128,677	31	NA	\$11,757	\$16,578	94	NA	\$135,876	\$7,750
ALPHA PERSONNEL INC	154	97	\$159,487	\$96,635	\$256,122	92	79	\$78,365	\$79,935	NA	NA	\$3,896	\$12,509	78	NA	\$77,225	\$4,191
BROOKSBY VILLAGE INC	154	176	\$184,935	\$161,920	\$346,855	107	148	\$104,438	\$159,946	39	NA	\$13,833	\$891	54	NA	\$66,664	\$1,083
CENTRUS PREMIER HOME CARE INC	154	240	\$130,291	\$189,367	\$319,658	115	202	\$73,159	\$169,774	NA	NA	\$3,085	\$3,706	61	NA	\$54,048	\$15,887
CONSUMER PRODUCT DISTRIBUTOR I	154	119	\$212,883	\$108,356	\$321,239	100	100	\$79,025	\$105,217	35	NA	\$78,242	\$582	63	NA	\$55,617	\$2,556
HAIR CUTTERY OF GREATER BOSTON	154	146	\$309,553	\$277,028	\$586,581	97	130	\$165,136	\$270,870	NA	NA	\$5,086	\$469	72	NA	\$139,331	\$5,689
DANCING DEER CO INC	153	150	\$206,523	\$150,860	\$357,383	86	100	\$85,500	\$127,265	60	41	\$31,692	\$6,605	80	NA	\$89,281	\$16,990
INNOVATIVE FOODS INC	153	257	\$242,334	\$323,651	\$565,985	105	191	\$108,508	\$301,939	42	53	\$22,339	\$2,125	78	NA	\$111,487	\$19,588
LIFE CARE CENTER OF AMERICA IN	153	289	\$184,080	\$290,137	\$474,217	116	235	\$111,257	\$276,005	32	45	\$7,573	\$4,279	55	NA	\$65,250	\$9,854
HARBORSIDE DANVERS	152	296	\$194,028	\$282,057	\$476,086	115	241	\$109,672	\$255,993	41	46	\$52,688	\$15,055	46	NA	\$31,669	\$11,010
PARTNERS PRIVATE CARE, LLC	152	166	\$100,085	\$55,439	\$155,524	96	136	\$66,672	\$51,984	37	NA	\$2,836	\$214	64	NA	\$30,577	\$3,241
SALVATION ARMY OF MASS INC	152	113	\$293,932	\$124,081	\$418,013	100	78	\$216,988	\$99,398	36	NA	\$19,983	\$6,933	53	NA	\$56,962	\$17,750
ADVOCATES INC	151	191	\$203,769	\$165,037	\$368,806	112	151	\$152,504	\$157,499	39	34	\$14,309	\$3,878	45	NA	\$36,956	\$3,660
BAYSTATE INDUSTRIAL SERVICES I	151	NA	\$258,271	\$451	\$258,722	110	NA	\$179,314	\$319	49	NA	\$49,410	\$0	NA	NA	\$29,547	\$132
C D M CORPORATION	151	149	\$284,188	\$165,843	\$450,031	105	106	\$174,018	\$148,707	41	35	\$24,028	\$2,835	58	NA	\$86,142	\$14,302
CHIPOTLE MEXICAN GRILL SERVICE	151	117	\$179,596	\$54,585	\$234,181	95	83	\$88,242	\$48,056	47	NA	\$23,116	\$1,332	59	NA	\$68,238	\$5,197
CONNECTION GROUP LLC	151	89	\$117,974	\$74,149	\$192,123	67	78	\$49,627	\$70,065	33	NA	\$7,698	\$0	82	NA	\$60,649	\$4,083
LOWELL GENERAL HOSPITAL	151	250	\$222,825	\$316,346	\$539,172	108	203	\$130,101	\$302,510	NA	40	\$15,179	\$704	45	NA	\$77,545	\$13,133
WET SEAL RETAIL INC THE	151	46	\$161,154	\$73,808	\$234,962	85	43	\$93,861	\$73,093	45	NA	\$13,595	\$715	60	NA	\$53,698	\$0
CATHOLIC CHARITIES ARCHDIOCESE	150	197	\$305,134	\$242,533	\$547,666	101	151	\$186,090	\$227,985	42	39	\$31,490	\$4,439	60	NA	\$87,554	\$10,109
SPECTRUM HEALTH SYSTEMS INC	150	211	\$221,227	\$214,841	\$436,068	97	151	\$113,502	\$202,411	48	55	\$46,037	\$7,658	51	NA	\$61,689	\$4,773
B K V INC	148	191	\$236,677	\$218,695	\$455,372	100	135	\$121,964	\$203,356	52	44	\$15,337	\$1,736	65	NA	\$99,376	\$13,604
LINENS N THING INC	148	87	\$158,299	\$75,852	\$234,151	82	73	\$89,492	\$70,952	NA	NA	\$7,732	\$0	72	NA	\$61,075	\$4,900
NEW GENERATION DONUTS LLC	148	161	\$211,102	\$105,899	\$317,002	116	130	\$144,258	\$99,940	31	NA	\$14,903	\$645	53	NA	\$51,941	\$5,315

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
SIX CONTINENTS RESOURCES IMC	148	280	\$194,433	\$317,635	\$512,068	94	189	\$89,800	\$289,303	58	77	\$33,828	\$11,855	55	NA	\$70,806	\$16,476
BICKFORDS FAMILY RESTAURANTS I	147	144	\$264,189	\$150,982	\$415,171	93	119	\$106,274	\$137,335	39	NA	\$70,650	\$1,094	64	NA	\$87,264	\$12,553
CLAIRES BOUTIQUE INC	147	79	\$204,729	\$48,597	\$253,325	83	64	\$83,177	\$47,064	31	NA	\$41,481	\$550	66	NA	\$80,071	\$982
FAULKNER HOSPITAL INC	146	180	\$309,353	\$264,419	\$573,772	91	137	\$206,232	\$249,501	37	37	\$20,704	\$5,763	54	NA	\$82,416	\$9,156
HEARTHSTONE PARTNERS, LLC	146	138	\$302,330	\$144,280	\$446,610	84	87	\$165,804	\$131,796	60	44	\$58,660	\$4,498	66	NA	\$77,866	\$7,986
HORACE MANN EDUCATIONAL ASSOC	146	125	\$226,288	\$120,042	\$346,331	113	94	\$175,279	\$109,528	NA	NA	\$11,251	\$1,175	38	NA	\$39,759	\$9,339
LENSCRAFTERS INC	146	113	\$185,550	\$128,466	\$314,017	69	95	\$90,133	\$125,064	36	NA	\$8,880	\$3,280	68	NA	\$86,538	\$123
WESTWOOD MANAGEMENT COMPANY LL	146	137	\$213,406	\$146,862	\$360,269	89	118	\$113,811	\$142,066	33	NA	\$23,919	\$878	61	NA	\$75,677	\$3,918
EAST BOSTON NEIGHBORHOOD HEALT	145	256	\$176,476	\$295,581	\$472,057	99	185	\$102,865	\$278,590	63	62	\$30,212	\$6,923	42	NA	\$43,400	\$9,708
KRIPALU YOGA FELLOWSHIP	145	133	\$268,575	\$114,447	\$383,022	59	93	\$90,978	\$84,571	30	NA	\$15,626	\$12,557	83	NA	\$161,971	\$17,318
RICHCO JANITOR SERVICE INC	145	181	\$293,351	\$220,280	\$513,632	89	146	\$132,282	\$199,098	NA	NA	\$25,198	\$2,284	74	NA	\$135,872	\$18,899
SP & R TRANSPORTATION OF NH IN	145	203	\$362,158	\$362,324	\$724,482	103	174	\$210,975	\$341,926	32	NA	\$38,404	\$5,706	56	NA	\$112,780	\$14,692
GREATER LYNN SENIOR SERVICES I	144	198	\$209,645	\$199,098	\$408,744	94	153	\$110,890	\$174,130	36	34	\$15,658	\$2,047	56	NA	\$83,097	\$22,921
INTERIM HEALTHCARE OF WESTERN	144	189	\$158,742	\$172,863	\$331,605	110	161	\$98,669	\$166,734	NA	NA	\$766	\$1,146	45	NA	\$59,307	\$4,983
MOUNT AUBURN HOSPITAL	144	199	\$170,126	\$182,785	\$352,911	89	157	\$86,875	\$168,204	36	36	\$8,482	\$6,067	57	NA	\$74,769	\$8,514
SOUTHWICK ACQUISITION LLC	144	232	\$139,428	\$242,041	\$381,469	106	185	\$72,446	\$226,242	33	37	\$12,537	\$2,368	52	NA	\$54,445	\$13,430
ABLE TEMPS INC	143	98	\$163,123	\$58,422	\$221,545	89	78	\$94,123	\$57,560	40	NA	\$14,300	\$724	60	NA	\$54,699	\$138
JOHN LEONARD EMPLOYMENT SERVIC	143	78	\$241,409	\$95,460	\$336,869	64	64	\$97,763	\$85,099	NA	NA	\$36,827	\$3,039	83	NA	\$106,819	\$7,322
PERSONAL TOUCH HOME AIDES	143	238	\$230,447	\$214,645	\$445,093	114	207	\$150,753	\$205,251	NA	NA	\$1,728	\$442	46	NA	\$77,966	\$8,953
TRIANGLE INC	143	50	\$372,816	\$53,719	\$426,535	126	36	\$355,242	\$52,259	NA	NA	\$4,764	\$326	NA	NA	\$12,811	\$1,135
ALLIANCE HEALTH OF MASSACHUSET	142	266	\$216,798	\$331,102	\$547,900	113	217	\$138,610	\$323,192	39	40	\$21,917	\$1,562	48	NA	\$56,271	\$6,347
CITY OF SALEM	142	130	\$188,447	\$132,519	\$320,966	84	105	\$80,303	\$117,544	NA	NA	\$7,072	\$1,617	68	NA	\$101,072	\$13,359
JEWISH FAMILY & CHILDRENS	142	219	\$237,367	\$258,383	\$495,750	88	156	\$126,372	\$226,557	49	45	\$36,466	\$4,589	62	NA	\$74,529	\$27,237
LAWRENCE GENERAL HOSPITAL	142	255	\$162,363	\$279,270	\$441,633	107	216	\$113,961	\$275,990	NA	37	\$4,318	\$2,711	31	NA	\$44,085	\$568
POLCARI ENTERPRISES INC	142	164	\$262,379	\$168,262	\$430,641	76	106	\$88,866	\$144,957	48	45	\$39,736	\$10,217	82	NA	\$133,778	\$13,088
TOBIN CORPORATION	142	132	\$249,766	\$133,702	\$383,467	80	104	\$130,392	\$125,695	43	NA	\$30,043	\$3,255	60	NA	\$89,330	\$4,751
AMERICAN PERSONEL INC	141	80	\$160,591	\$80,875	\$241,466	81	65	\$64,188	\$74,190	32	NA	\$13,744	\$249	69	NA	\$82,659	\$6,436
METRO HEALTH FOUNDATION OF	141	248	\$160,968	\$242,287	\$403,255	108	191	\$91,049	\$205,875	38	40	\$16,233	\$1,229	45	NA	\$53,686	\$35,183
AJ WRIGHT MERCHANTS INC	139	238	\$163,282	\$259,849	\$423,130	111	209	\$89,508	\$249,750	NA	NA	\$19,932	\$493	42	NA	\$53,841	\$9,605
ATA EMPLOYMENT AGENCY INC	139	63	\$280,454	\$30,740	\$311,194	95	46	\$181,095	\$29,464	39	NA	\$37,740	\$36	47	NA	\$61,619	\$1,241
HERSHA HOSPITALITY MGMT LP	139	260	\$271,813	\$384,480	\$656,294	82	168	\$111,860	\$331,962	57	68	\$40,080	\$6,724	63	NA	\$119,874	\$45,795
SUN COMPANY INC R & M	139	108	\$254,877	\$107,273	\$362,149	72	87	\$80,598	\$101,590	32	NA	\$82,301	\$553	66	NA	\$91,978	\$5,130
A C MOORE INC	138	97	\$344,713	\$191,428	\$536,141	66	82	\$142,055	\$189,418	33	NA	\$68,796	\$569	70	NA	\$133,863	\$1,441
ASH-GAGE LLC	138	129	\$225,745	\$218,745	\$444,490	94	127	\$132,529	\$215,828	NA	NA	\$8,117	\$0	40	NA	\$85,098	\$2,917
GOOD SAMARITAN MEDICAL CENTER	138	237	\$219,014	\$237,752	\$456,766	99	196	\$148,377	\$227,799	NA	35	\$16,477	\$3,748	49	NA	\$54,160	\$6,205
STATION OPERATORS INC	138	111	\$203,360	\$100,273	\$303,633	73	88	\$106,983	\$94,056	44	NA	\$23,054	\$1,114	53	NA	\$73,323	\$5,103
W A L MANAGEMENT COMPANY	138	107	\$209,194	\$148,590	\$357,784	82	92	\$112,044	\$143,470	NA	NA	\$12,768	\$1,245	55	NA	\$84,382	\$3,875
AMERICAN RESIDUALS & TALENT IN	137	77	\$84,006	\$38,680	\$122,686	53	60	\$24,631	\$33,241	NA	NA	\$5,650	\$372	86	NA	\$53,726	\$5,066
TRADER JOES EAST INC	137	121	\$186,438	\$114,961	\$301,399	76	97	\$98,134	\$104,885	NA	NA	\$9,699	\$3,941	62	NA	\$78,605	\$6,136
CITY OF NEWTON	136	85	\$109,476	\$102,596	\$212,071	89	77	\$70,064	\$95,318	NA	NA	\$950	\$64	49	NA	\$38,462	\$7,213
FEDEX SMARTPOST	136	225	\$125,006	\$160,964	\$285,970	86	162	\$51,735	\$147,778	42	48	\$12,395	\$4,419	58	NA	\$60,875	\$8,767
JITEN HOTEL MANAGEMENT INC	136	202	\$229,587	\$161,916	\$391,503	83	135	\$63,221	\$138,971	48	52	\$57,821	\$4,767	70	NA	\$108,545	\$18,178
ADVANCE STORES COMPANY INC	135	138	\$183,279	\$152,564	\$335,843	85	108	\$97,647	\$147,411	35	NA	\$28,447	\$960	51	NA	\$57,185	\$4,193
NAUSET INC	134	60	\$703,148	\$81,177	\$784,325	109	56	\$646,130	\$76,172	NA	NA	\$10,338	\$190	NA	NA	\$46,679	\$4,815
ORIGINAL RANGOON CO INC THE	134	259	\$285,792	\$293,663	\$579,455	42	87	\$14,404	\$87,012	57	83	\$8,934	\$8,689	116	89	\$262,454	\$197,962
WALDWIN GROUP INC THE	134	100	\$214,495	\$115,718	\$330,213	67	68	\$110,839	\$99,530	50	NA	\$28,320	\$9,878	64	NA	\$75,337	\$6,310
BROCKTON HOSPITAL INC	133	236	\$104,064	\$133,059	\$237,123	106	213	\$68,469	\$121,158	NA	NA	\$10,750	\$7,915	32	NA	\$24,844	\$3,987
IPARTY RETAIL STORE CORP	133	104	\$159,939	\$142,705	\$302,644	82	90	\$94,519	\$139,613	NA	NA	\$7,161	\$1,899	49	NA	\$58,259	\$1,193
JETRO HOLDINGS INC	133	64	\$246,651	\$98,737	\$345,388	94	50	\$192,863	\$97,433	34	NA	\$15,347	\$816	39	NA	\$38,441	\$488
KINDRED BRAINTREE HOSPITAL, LL	133	285	\$152,149	\$256,604	\$408,753	105	221	\$106,070	\$234,132	39	53	\$10,137	\$11,122	38	NA	\$35,942	\$11,350
NEW CARITAS CHRISTI HOSPITAL	133	214	\$192,785	\$215,203	\$407,988	82	161	\$85,572	\$203,308	43	43	\$39,427	\$2,180	46	NA	\$67,605	\$9,716
OVERLOOK HOME HEALTH INC	133	212	\$193,847	\$223,084	\$416,931	95	173	\$111,980	\$207,586	NA	30	\$5,623	\$956	57	NA	\$76,245	\$14,541
PARTNERS COMMUNITY HEALTHCARE	133	224	\$111,232	\$238,608	\$349,840	106	199	\$80,290	\$231,932	NA	NA	\$3,514	\$1,140	32	NA	\$27,427	\$5,536
TWIN COAST ENTERPRISES INC	133	116	\$180,425	\$139,188	\$319,614	91	103	\$112,825	\$134,564	NA	NA	\$9,185	\$402	46	NA	\$58,416	\$4,222
IRA AUTOMOTIVE GROUP LLC	132	152	\$182,226	\$139,167	\$321,394	75	120	\$107,847	\$128,161	34	NA	\$12,189	\$6,368	53	NA	\$62,191	\$4,638
VALENTINE & KEBARTAS INC	132	119	\$149,052	\$102,453	\$251,505	86	109	\$93,335	\$101,317	34	NA	\$20,785	\$1,037	37	NA	\$34,932	\$1,000
APPLESEED PERSONNEL SERVICE IN	131	103	\$124,751	\$59,745	\$184,496	76	86	\$47,667	\$57,439	41	NA	\$34,845	\$991	53	NA	\$42,240	\$1,315
COMMUNITY HEALTHLINK INC	131	152	\$131,623	\$103,851	\$235,474	89	122	\$77,451	\$99,377	NA	NA	\$5,678	\$1,339	47	NA	\$48,493	\$3,135
EMPLOYERS TEMPORARY SERVICE, I	131	150	\$126,725	\$111,588	\$238,313	83	114	\$39,205	\$102,754	39	30	\$21,040	\$2,962	57	NA	\$66,880	\$5,873
HASBRO INC	131	228	\$100,037	\$153,070	\$253,107	98	200	\$64,174	\$143,890	NA	NA	\$4,500	\$2,296	36	NA	\$31,363	\$6,884
METROPOLITAN SPRINGFIELD YMCA	131	130	\$183,800	\$143,679	\$327,479	88	119	\$95,981	\$143,185	NA	NA	\$6,785	\$493	53	NA	\$81,034	\$0

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DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
TALBOTS INC	131	119	\$201,765	\$156,713	\$358,478	74	93	\$88,636	\$143,233	NA	NA	\$4,807	\$2,460	70	NA	\$108,322	\$11,020
BAYPOINTE NURSING HOME INC	130	263	\$136,225	\$206,345	\$342,570	102	193	\$75,527	\$191,524	54	62	\$15,752	\$3,055	47	NA	\$44,946	\$11,766
CITY OF REVERE	130	194	\$235,753	\$304,197	\$539,950	87	139	\$127,109	\$253,799	NA	37	\$11,506	\$24,902	53	NA	\$97,137	\$25,496
GANDARA MENTAL HEALTH CENTER I	130	168	\$201,588	\$428,824	\$630,412	95	152	\$142,695	\$428,132	NA	NA	\$5,271	\$17	42	NA	\$53,623	\$675
AFFILIATED PUBLICATIONS INC	129	92	\$271,560	\$112,586	\$384,146	62	70	\$133,866	\$103,684	40	NA	\$27,075	\$1,261	69	NA	\$110,620	\$7,641
AMERICAN MULTI CINEMA INC	129	42	\$229,001	\$41,303	\$270,305	61	35	\$81,325	\$35,852	35	NA	\$27,445	\$1,164	68	NA	\$120,231	\$4,288
CHARLES RIVER ASSOCIATION FOR	129	100	\$352,795	\$74,170	\$426,965	109	72	\$326,170	\$71,677	NA	NA	\$10,808	\$1,569	NA	NA	\$15,816	\$924
DEPENDABLE BUSINESS ALTERNATIV	129	91	\$100,219	\$56,091	\$156,310	78	69	\$54,592	\$53,169	30	NA	\$6,772	\$700	60	NA	\$38,855	\$2,223
HUDSON GENERAL LLC	129	141	\$169,611	\$179,765	\$349,376	65	102	\$66,073	\$170,599	39	32	\$8,450	\$1,001	60	NA	\$95,087	\$8,166
HYATT CORPORATION	129	189	\$178,107	\$175,339	\$353,446	63	116	\$38,235	\$149,278	58	57	\$56,002	\$5,710	60	NA	\$83,871	\$20,352
LAWRENCE TEMPORARY AGENCY	129	117	\$224,302	\$117,734	\$342,036	75	94	\$98,581	\$113,672	33	NA	\$22,301	\$2,484	62	NA	\$103,420	\$1,579
TOWN FAIR TIRE CENTERS INC	129	86	\$122,591	\$54,235	\$176,827	62	67	\$41,265	\$47,641	45	NA	\$20,076	\$250	56	NA	\$61,249	\$6,344
ALLIANCE FOR RESOURCE MANAGEME	128	115	\$347,874	\$134,302	\$482,176	98	100	\$294,382	\$130,160	NA	NA	\$9,551	\$1,895	NA	NA	\$43,942	\$2,247
ALTERNATIVES UNLIMITED INC	128	150	\$231,386	\$123,199	\$354,585	95	117	\$188,348	\$110,491	NA	NA	\$14,482	\$2,015	30	NA	\$28,556	\$10,693
DEPENDABLE PARKING INC	128	92	\$177,251	\$72,754	\$250,005	61	58	\$65,674	\$62,957	53	NA	\$26,393	\$5,065	65	NA	\$85,185	\$4,732
GERIATRIC HOME HEALTHCARE INC	128	228	\$139,878	\$110,552	\$250,430	89	166	\$80,940	\$101,444	48	52	\$12,937	\$4,936	51	NA	\$46,001	\$4,172
VHS ACQUISITION SUBSIDIARY NUM	128	198	\$164,435	\$247,735	\$412,170	83	155	\$85,918	\$191,741	31	35	\$14,179	\$46,908	48	NA	\$64,337	\$9,086
BARNES & NOBLE BOOKSTORES INC	127	47	\$173,564	\$35,746	\$209,310	49	35	\$64,299	\$34,234	32	NA	\$24,658	\$253	72	NA	\$84,607	\$1,259
ENCORE STAFFING SERVICES LLC	127	81	\$111,925	\$54,371	\$166,296	76	68	\$61,360	\$47,195	NA	NA	\$2,319	\$6,767	55	NA	\$48,246	\$4,099
FOREIGN AUTO PART INC	127	146	\$201,077	\$157,690	\$358,768	66	107	\$91,161	\$139,826	34	NA	\$12,448	\$9,781	58	NA	\$97,469	\$8,083
ONPROCESS TECHNOLOGY INC	127	151	\$179,688	\$201,111	\$380,799	93	127	\$123,737	\$195,232	36	NA	\$22,053	\$976	33	NA	\$33,898	\$4,903
AHEAD HEADGEAR INC	126	149	\$193,629	\$177,856	\$371,485	75	117	\$98,541	\$168,280	41	NA	\$27,434	\$1,330	46	NA	\$67,654	\$8,246
HOST INTERNATIONAL INC	126	209	\$237,067	\$263,246	\$500,313	68	140	\$95,534	\$236,258	58	59	\$45,351	\$11,309	56	NA	\$96,182	\$15,680
PETSMART INC	126	59	\$211,629	\$73,306	\$284,934	79	48	\$125,791	\$71,098	NA	NA	\$11,510	\$1,359	50	NA	\$74,328	\$849
SILVER LINE BUILDING PRODUCTS	126	198	\$161,126	\$216,187	\$377,313	82	152	\$70,839	\$199,382	41	37	\$30,599	\$5,159	39	NA	\$59,688	\$11,645
SISTERS OF PROVIDENCE CARE	126	173	\$184,329	\$238,082	\$422,411	96	153	\$121,785	\$232,864	NA	NA	\$10,946	\$0	37	NA	\$51,598	\$5,218
ST ANNES HOSPITAL CORP	126	172	\$135,980	\$135,959	\$271,939	80	149	\$47,343	\$123,674	NA	NA	\$7,090	\$55	62	NA	\$81,547	\$12,230
YOUVILLE LIFECARE INC	126	205	\$161,859	\$202,942	\$364,801	82	150	\$69,360	\$182,495	42	42	\$24,541	\$7,769	58	NA	\$67,958	\$12,678
CLP RESOURCES INC	125	100	\$145,072	\$83,669	\$228,741	65	84	\$85,367	\$80,993	NA	NA	\$12,155	\$1,037	57	NA	\$47,549	\$1,639
DKA-PIKE LLC	125	82	\$161,577	\$87,817	\$249,394	75	69	\$80,898	\$85,382	32	NA	\$12,642	\$400	56	NA	\$68,037	\$2,035
LYNN COMMUNITY HEALTH INC	125	243	\$195,636	\$257,371	\$453,007	96	171	\$129,565	\$252,766	43	69	\$15,863	\$705	NA	NA	\$50,208	\$3,900
ARAMARK UNIFORM SERVICES INC	124	207	\$184,915	\$301,560	\$486,475	89	162	\$118,557	\$286,591	34	38	\$15,014	\$2,251	42	NA	\$51,344	\$12,718
BRING CARE HOME INC	124	178	\$128,554	\$200,693	\$329,047	77	128	\$72,700	\$197,302	40	44	\$4,482	\$529	59	NA	\$51,172	\$2,861
NICHE INC	124	133	\$127,085	\$125,386	\$252,471	75	99	\$65,152	\$112,581	52	32	\$14,884	\$7,094	34	NA	\$47,049	\$5,711
RENT-A-CENTERS INC	124	159	\$163,225	\$183,900	\$347,126	67	128	\$76,146	\$178,675	43	30	\$43,799	\$3,899	44	NA	\$43,281	\$1,326
BALISE MOTOR SALES COMPANY FKA	123	172	\$154,289	\$141,878	\$296,168	80	144	\$83,478	\$131,361	NA	NA	\$5,094	\$330	51	NA	\$65,718	\$10,188
HILLCREST EDUCATIONAL CENTERS	123	162	\$132,911	\$164,284	\$297,196	74	129	\$65,707	\$158,277	40	30	\$17,952	\$1,988	47	NA	\$49,253	\$4,020
KELLYS WORLD FAMOUS ROAST	123	99	\$170,456	\$114,766	\$285,221	70	74	\$73,017	\$101,564	44	NA	\$26,127	\$927	49	NA	\$71,312	\$12,275
STATEWIDE INC	123	86	\$84,353	\$22,198	\$106,550	78	80	\$43,453	\$22,143	NA	NA	\$17,854	\$32	50	NA	\$23,046	\$23
HEALTH CARE STAFFING SERVICES	122	148	\$122,987	\$80,642	\$203,629	56	80	\$33,228	\$70,066	60	61	\$12,867	\$5,471	76	NA	\$76,892	\$5,105
JOHNSON & HILL STAFFING SERVIC	122	88	\$101,110	\$54,828	\$155,938	58	82	\$37,611	\$52,993	NA	NA	\$12,460	\$410	64	NA	\$51,039	\$1,425
COLLECTO INC	121	94	\$203,967	\$98,326	\$302,294	78	77	\$98,216	\$96,475	34	NA	\$48,980	\$732	40	NA	\$56,772	\$1,120
DANA FARBER CANCER INSTITUTE I	121	144	\$93,488	\$80,653	\$174,142	71	119	\$37,282	\$73,900	NA	NA	\$14,954	\$1,706	52	NA	\$41,252	\$5,047
JOHN GALT STAFFING INC	121	195	\$146,002	\$160,873	\$306,875	78	158	\$60,195	\$137,839	NA	NA	\$14,691	\$92	61	NA	\$71,116	\$22,942
ROAD TO RESPONSIBILITY INC	121	171	\$142,886	\$170,996	\$313,883	72	140	\$74,712	\$148,883	32	NA	\$5,496	\$14,698	49	NA	\$62,678	\$7,415
ACP CLEANING INC	120	249	\$152,642	\$163,155	\$315,797	79	151	\$58,030	\$140,406	61	83	\$34,082	\$5,078	52	NA	\$60,531	\$17,670
CRANWELL MANAGEMENT CORP	120	100	\$141,390	\$90,499	\$231,889	58	78	\$49,199	\$86,918	30	NA	\$18,486	\$1,184	60	NA	\$73,705	\$2,397
P F CHANGS CINA VISTRO INC	120	52	\$141,986	\$44,068	\$186,054	44	34	\$37,636	\$35,232	38	NA	\$22,413	\$487	69	NA	\$81,937	\$8,349
TOWN OF BARNSTABLE	120	132	\$198,983	\$122,121	\$321,103	58	100	\$101,409	\$112,817	NA	NA	\$24,681	\$393	68	NA	\$72,892	\$8,910
135 BENTON DRIVE OPERATING CO	119	189	\$166,863	\$232,349	\$399,212	94	174	\$124,115	\$231,907	NA	NA	\$4,655	\$0	33	NA	\$38,093	\$442
AMES DEPARTMENT STORES INC	119	119	\$48,775	\$27,355	\$76,130	79	98	\$36,926	\$24,693	NA	NA	\$2,116	\$0	49	NA	\$9,733	\$2,662
CAPE MANAGEMENT TEAM LLC	119	127	\$166,545	\$100,349	\$266,894	79	104	\$97,833	\$95,294	33	NA	\$7,626	\$643	41	NA	\$61,087	\$4,413
COMMUNITY SYSTEMS INC	119	193	\$193,528	\$576,963	\$770,491	99	160	\$147,439	\$567,349	NA	NA	\$5,362	\$976	32	NA	\$40,728	\$8,549
EASTPOINTE NURSING HOME INC	119	240	\$112,771	\$248,337	\$361,109	83	180	\$60,948	\$234,922	38	50	\$18,416	\$1,620	40	NA	\$33,407	\$11,796
INITIAL MANAGEMENT CORP	119	92	\$169,838	\$82,907	\$252,746	80	74	\$97,797	\$80,315	NA	NA	\$15,517	\$73	45	NA	\$56,524	\$2,520
L P COLLEGE INC	119	130	\$236,995	\$239,761	\$476,756	86	117	\$126,387	\$236,038	NA	NA	\$14,390	\$308	52	NA	\$96,218	\$3,415
PEDIATRIC SERVICES OF AMERICA	119	262	\$128,944	\$182,533	\$311,477	87	186	\$61,016	\$162,321	46	64	\$19,983	\$6,270	43	NA	\$47,945	\$13,942
RESOURCE CONNECTION INC	119	98	\$177,458	\$89,919	\$267,377	67	86	\$99,214	\$88,977	NA	NA	\$16,631	\$681	52	NA	\$61,613	\$262
02048820EMPLOYMENT SERVICES I	118	44	\$87,790	\$22,453	\$110,243	63	43	\$37,998	\$21,982	NA	NA	\$6,631	\$471	57	NA	\$43,161	\$0
ANTONS CLEANERS INC	118	120	\$188,489	\$141,362	\$329,851	76	95	\$75,266	\$127,321	NA	NA	\$26,403	\$1,781	48	NA	\$86,819	\$12,260
CITY OF EVERETT	118	103	\$194,752	\$97,421	\$292,173	79	80	\$133,561	\$85,592	NA	NA	\$15,130	\$1,985	35	NA	\$46,121	\$9,845

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
COOLEY DICKINSON HOSPITAL INC	118	170	\$90,824	\$107,496	\$198,320	81	157	\$43,844	\$98,352	NA	NA	\$321	\$81	46	NA	\$46,659	\$9,063
LITTLE SPROUTS, INC.	118	134	\$219,171	\$271,423	\$490,594	95	121	\$142,760	\$270,459	NA	NA	\$10,529	\$515	35	NA	\$65,882	\$450
MCBEE ENTERPRISES	118	99	\$193,209	\$82,655	\$275,864	82	82	\$129,884	\$67,371	NA	NA	\$10,415	\$10,937	47	NA	\$52,910	\$4,348
PIER 1 IMPORTS US INC	118	74	\$187,359	\$53,664	\$241,023	53	64	\$66,961	\$47,289	NA	NA	\$3,911	\$1,430	69	NA	\$116,487	\$4,945
FALLON CLINIC INC	117	199	\$168,582	\$251,313	\$419,895	94	180	\$123,046	\$244,160	NA	NA	\$8,356	\$1,394	NA	NA	\$37,180	\$5,759
HOME FOR AGED WOMEN	117	226	\$209,697	\$228,958	\$438,655	76	160	\$135,020	\$213,813	44	56	\$22,402	\$5,383	47	NA	\$52,276	\$9,761
JULIANS CHEESECAKES INC	117	169	\$159,883	\$165,310	\$325,193	68	112	\$71,686	\$152,175	47	49	\$22,256	\$6,773	54	NA	\$65,941	\$6,363
MERIDIAN ASSOCIATES FOR PROGRA	117	136	\$175,488	\$160,783	\$336,272	84	115	\$121,599	\$148,490	NA	NA	\$7,140	\$1,529	36	NA	\$46,750	\$10,765
SALVATION ARMY OF MASS INC	117	57	\$175,099	\$72,053	\$247,152	67	52	\$83,173	\$70,343	NA	NA	\$13,566	\$0	49	NA	\$78,360	\$1,710
BORDERS INC	116	73	\$144,626	\$63,949	\$208,575	51	56	\$67,999	\$59,822	NA	NA	\$6,218	\$1,526	54	NA	\$70,408	\$2,601
T H MCCOY RESTAURANT GROUP LLC	116	156	\$178,970	\$148,641	\$327,611	79	116	\$103,773	\$139,180	NA	33	\$23,593	\$1,653	43	NA	\$51,603	\$7,808
TOWN OF PLYMOUTH	116	185	\$189,152	\$214,970	\$404,122	76	150	\$104,382	\$193,492	NA	NA	\$2,371	\$1,541	57	NA	\$82,399	\$19,937
KIT CLARK SENIOR SERVICES, INC	115	164	\$227,671	\$173,676	\$401,347	65	115	\$90,186	\$160,760	44	42	\$58,199	\$7,513	38	NA	\$79,286	\$5,403
MERCURY TEMPORARY SERVICES INC	115	56	\$82,078	\$32,823	\$114,900	67	45	\$45,395	\$31,848	NA	NA	\$5,209	\$128	46	NA	\$31,474	\$847
SALVATION ARMY OF MASS INC	115	97	\$221,698	\$158,652	\$380,350	85	80	\$153,778	\$153,835	NA	NA	\$13,494	\$354	39	NA	\$54,425	\$4,462
BRINKER INTERNATIONAL PAYROLL	114	117	\$151,497	\$96,251	\$247,748	60	83	\$67,956	\$90,394	32	NA	\$25,463	\$1,744	51	NA	\$58,079	\$4,113
FAMILY HEALTH & SOCIAL SERVIC	114	233	\$182,893	\$336,245	\$519,138	90	175	\$126,857	\$332,084	37	55	\$12,109	\$1,959	NA	NA	\$43,927	\$2,202
HERITAGE HEALTHCARE SERVICES I	114	155	\$122,656	\$134,628	\$257,285	63	110	\$36,982	\$124,811	52	39	\$26,595	\$5,922	47	NA	\$59,080	\$3,896
HIGH COUNTRY INVESTOR INC	114	68	\$182,004	\$66,175	\$248,179	63	60	\$70,157	\$63,267	NA	NA	\$11,360	\$615	61	NA	\$100,488	\$2,293
TLC SCHOOL TRANSPORTATION CORP	114	141	\$203,770	\$217,638	\$421,408	82	128	\$128,783	\$211,729	NA	NA	\$11,678	\$6	38	NA	\$63,308	\$5,903
BUILDING 19 INC	113	116	\$199,132	\$152,928	\$352,060	72	87	\$88,240	\$141,598	33	NA	\$30,004	\$2,237	50	NA	\$80,887	\$9,094
CITY OF TAUNTON	113	132	\$235,420	\$147,184	\$382,604	83	118	\$145,220	\$140,795	NA	NA	\$26,215	\$825	39	NA	\$63,985	\$5,564
CLASS INC	113	86	\$665,234	\$149,066	\$814,300	105	79	\$646,074	\$148,667	NA	NA	\$1,728	\$399	NA	NA	\$17,432	\$0
GREATER LAWRENCE COMMUNITY	113	206	\$162,664	\$302,694	\$465,359	95	180	\$115,586	\$300,906	NA	NA	\$8,908	\$1,030	NA	NA	\$38,170	\$758
N.E.HEALTH & MAINTENANCE	113	155	\$75,086	\$105,355	\$180,442	60	118	\$29,666	\$99,294	39	NA	\$19,444	\$724	50	NA	\$25,976	\$5,338
PACRAGING SOLUTIONS INC.	113	170	\$119,022	\$81,790	\$200,812	60	101	\$25,390	\$68,775	61	66	\$18,120	\$8,430	65	NA	\$75,512	\$4,586
AFFINITY HOME HEALTH CARE INC	112	145	\$163,472	\$204,224	\$367,696	81	120	\$100,495	\$185,577	NA	NA	\$9,787	\$3,179	44	NA	\$53,191	\$15,289
CONSOLIDATED SERVICE CORP	112	155	\$278,817	\$285,927	\$564,745	64	114	\$110,192	\$269,916	44	37	\$49,327	\$7,402	53	NA	\$119,298	\$8,609
HEALTH & TENNIS CORP OF AMERIC	112	53	\$152,827	\$97,794	\$250,621	49	48	\$68,980	\$92,717	30	NA	\$22,035	\$3,565	56	NA	\$61,812	\$1,511
RED ROBIN INTERNATIONAL, INC.	112	123	\$150,895	\$135,344	\$286,240	77	112	\$105,402	\$114,846	NA	NA	\$3,427	\$20,439	42	NA	\$42,066	\$59
TOWER CLEANING SYSTEMS INC	112	131	\$128,924	\$125,433	\$254,357	58	87	\$39,472	\$107,500	34	33	\$16,843	\$5,478	61	NA	\$72,609	\$12,455
AA TRANSPORTATION CO INC	111	193	\$259,329	\$293,738	\$553,067	89	163	\$211,028	\$276,611	NA	NA	\$3,904	\$3,807	NA	NA	\$44,396	\$13,320
ALTERNATIVE SOLUTIONS INC	111	160	\$172,560	\$151,318	\$323,878	78	130	\$132,940	\$149,362	NA	NA	\$7,180	\$1,054	34	NA	\$32,439	\$902
COMMUNITY ENTERPRISES INC	111	71	\$326,845	\$75,593	\$402,438	95	57	\$304,937	\$75,199	NA	NA	\$2,800	\$394	NA	NA	\$19,108	\$0
GREAT BROOK VALLEY HEALTH	111	214	\$152,648	\$230,710	\$383,357	72	135	\$112,594	\$224,442	53	76	\$11,972	\$2,148	NA	NA	\$28,082	\$4,121
HEALTHALLIANCE HOSPITALS INC	111	221	\$155,610	\$364,739	\$520,349	88	196	\$113,659	\$358,619	NA	NA	\$5,989	\$3,288	NA	NA	\$35,962	\$2,832
HOLY FAMILY HOSPITAL INC	111	211	\$159,421	\$302,792	\$462,213	81	169	\$92,135	\$267,549	NA	35	\$11,168	\$25,213	34	NA	\$56,118	\$10,030
JETBLUE AIRWAYS CORPORATION	111	150	\$193,943	\$263,808	\$457,751	63	121	\$86,364	\$242,171	36	NA	\$48,400	\$2,450	44	NA	\$59,180	\$19,187
LORI DONUTS INC	111	62	\$132,574	\$73,742	\$206,317	78	59	\$80,498	\$73,742	NA	NA	\$2,595	\$0	35	NA	\$49,481	\$0
MADISON SECURITY GROUP, INC.	111	62	\$207,457	\$69,266	\$276,723	56	48	\$134,428	\$63,806	34	NA	\$19,042	\$3	44	NA	\$53,987	\$5,457
MI NURSING RESTORATIVE CTR INC	111	219	\$196,993	\$511,521	\$708,514	93	186	\$141,821	\$504,650	NA	NA	\$9,628	\$1,339	33	NA	\$45,544	\$5,532
VETERANS TRANSPORTATION LLC	111	227	\$130,255	\$223,904	\$354,159	65	141	\$40,635	\$197,778	47	75	\$19,821	\$13,273	57	NA	\$69,800	\$12,853
EVER CARE CORPORATION	110	110	\$109,226	\$66,180	\$175,406	64	91	\$38,266	\$60,867	34	NA	\$15,292	\$1,011	49	NA	\$55,668	\$5,213
FRANKLIN COMMUNITY ACTION	110	165	\$133,228	\$194,230	\$327,457	80	143	\$83,481	\$187,235	NA	NA	\$4,743	\$542	35	NA	\$45,004	\$6,452
LAUNDRY MANAGEMENT SERVICES, I	110	97	\$149,926	\$94,327	\$244,253	79	83	\$112,687	\$93,211	NA	NA	\$4,767	\$1,117	30	NA	\$32,472	\$0
NGCC INC	110	134	\$117,154	\$137,320	\$254,474	80	109	\$59,678	\$127,783	NA	NA	\$15,509	\$2,057	35	NA	\$41,967	\$7,480
O'CONNELL PROFESSIONAL NURSE	110	168	\$165,918	\$168,970	\$334,888	83	152	\$100,754	\$164,374	NA	NA	\$4,008	\$779	42	NA	\$61,156	\$3,817
R F OWENS CO INC	110	76	\$270,614	\$117,998	\$388,612	60	65	\$130,078	\$103,954	NA	NA	\$11,703	\$7	53	NA	\$128,833	\$14,036
REDBERRY RESTO BRANDS INTL INC	110	104	\$170,876	\$101,261	\$272,137	74	79	\$93,978	\$92,890	NA	NA	\$8,211	\$439	43	NA	\$68,688	\$7,932
TEWKSBURY DONUT CORP	110	133	\$156,167	\$129,849	\$286,016	84	107	\$89,879	\$123,664	NA	NA	\$7,196	\$361	49	NA	\$59,092	\$5,823
BUCA RESTAURANTS 3 INC	109	104	\$134,051	\$153,393	\$287,444	64	78	\$73,064	\$147,413	31	NA	\$15,360	\$1,445	45	NA	\$45,627	\$4,335
CHRISTIAN BOOK DISTRIBUTORS LL	109	171	\$137,391	\$259,473	\$396,865	81	143	\$96,045	\$255,418	NA	NA	\$8,988	\$2,989	35	NA	\$32,358	\$1,066
MANDARIN HOUSE INC	109	169	\$116,739	\$167,248	\$283,987	48	93	\$26,276	\$112,572	32	38	\$6,072	\$6,668	83	38	\$84,390	\$48,008
ROI STAFFING INC	109	87	\$106,661	\$60,523	\$167,185	58	59	\$51,469	\$49,242	35	NA	\$10,880	\$3,069	45	NA	\$44,312	\$8,213
SOUTHERN WORCESTER COUNTY	109	145	\$128,954	\$151,767	\$280,722	67	108	\$73,420	\$142,509	30	31	\$6,862	\$1,956	44	NA	\$48,671	\$7,303
SUPER 88 WAREHOUSE LLC	109	204	\$161,732	\$192,772	\$354,504	40	92	\$28,079	\$101,388	45	55	\$7,867	\$7,154	92	57	\$125,786	\$84,231
WORCESTER COMMUNITY ACTION	109	47	\$100,083	\$60,998	\$161,082	80	42	\$69,962	\$60,020	NA	NA	\$9,885	\$397	NA	NA	\$20,235	\$581
CELADON SECURITY SERVICES INC	108	56	\$215,927	\$61,157	\$277,129	40	39	\$45,357	\$53,699	39	NA	\$51,752	\$6,703	64	NA	\$118,863	\$755
DTC ENTERPRISES, INC.	108	NA	\$242,092	\$12,725	\$254,818	73	NA	\$153,099	\$12,353	30	NA	\$53,297	\$295	30	NA	\$35,697	\$77
FREIBER G DALE ASSOC INC	108	120	\$111,087	\$137,090	\$248,177	59	87	\$62,250	\$133,145	49	NA	\$12,967	\$375	51	NA	\$35,869	\$3,569
HARRINGTON MEMORIAL HOSPITAL I	108	159	\$163,201	\$206,769	\$369,970	87	146	\$108,349	\$200,616	NA	NA	\$4,539	\$22	31	NA	\$50,313	\$6,131

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
HURLEY OF AMERICA, INC	108	204	\$89,962	\$119,514	\$209,476	72	137	\$28,250	\$109,449	44	59	\$13,218	\$2,301	48	NA	\$48,494	\$7,763
MARYLOUS NEWS INC	108	48	\$211,997	\$55,805	\$267,802	52	40	\$76,275	\$55,576	NA	NA	\$50,698	\$229	58	NA	\$85,024	\$0
TOWN OF AMHERST	108	131	\$121,175	\$120,127	\$241,302	52	98	\$53,020	\$106,226	NA	NA	\$6,037	\$1,398	66	NA	\$62,118	\$12,503
AT YOUR SERVICE BOSTON INC	107	NA	\$59,096	\$4,384	\$63,481	35	NA	\$24,099	\$4,384	35	NA	\$8,159	\$0	60	NA	\$26,838	\$0
DUNHILL STAFFING SYSTEM INC	107	50	\$112,308	\$53,312	\$165,619	57	49	\$63,132	\$52,774	NA	NA	\$3,647	\$0	47	NA	\$45,528	\$538
NEW BEDFORD YOUNG MENS CHRISTI	107	81	\$149,082	\$34,098	\$183,180	54	62	\$45,543	\$29,189	NA	NA	\$3,476	\$1,396	62	NA	\$100,064	\$3,513
RIVERSIDE INDUSTRIES INC	107	37	\$606,003	\$31,687	\$637,690	94	31	\$577,065	\$24,418	NA	NA	\$2,388	\$1,039	NA	NA	\$26,550	\$6,229
SSC METHUEN OPERATING COMPANY	107	139	\$154,046	\$259,024	\$413,070	75	119	\$99,886	\$254,595	NA	NA	\$11,108	\$336	38	NA	\$43,052	\$4,093
CARITAS CHRISTI RETIREMENT PLA	106	NA	\$95,830	\$7,998	\$103,827	46	NA	\$42,444	\$2,107	53	NA	\$34,394	\$3,424	NA	NA	\$18,992	\$2,467
COMFORT KEEPERS #430	106	84	\$142,374	\$67,639	\$210,013	65	67	\$59,996	\$54,296	NA	NA	\$5,267	\$3,660	47	NA	\$77,110	\$9,683
NELSON WATSON & ASSOCIATES	106	112	\$166,593	\$197,914	\$364,507	74	98	\$124,205	\$190,168	NA	NA	\$13,872	\$908	NA	NA	\$28,515	\$6,837
PIER FIVE SERVICES INC AT WORL	106	192	\$170,809	\$186,417	\$357,226	61	125	\$63,333	\$163,345	45	52	\$39,186	\$3,308	50	NA	\$68,289	\$19,764
RMG DONUTS LLC	106	139	\$135,788	\$111,092	\$246,879	59	88	\$53,609	\$94,990	43	38	\$13,062	\$4,696	55	NA	\$69,116	\$11,406
HOLYOKE HEALTH CENTER INC	105	196	\$141,185	\$252,107	\$393,292	74	139	\$103,219	\$246,938	49	55	\$15,560	\$2,839	NA	NA	\$22,406	\$2,330
MUSEUM OF FINE ARTS	105	66	\$249,611	\$161,436	\$411,047	40	43	\$110,014	\$153,078	NA	NA	\$8,916	\$3,122	73	NA	\$130,681	\$5,235
SORT LLC	105	176	\$184,614	\$172,242	\$356,856	64	113	\$77,075	\$163,826	50	57	\$31,128	\$3,014	45	NA	\$76,412	\$5,402
ARROW SECURITY CO INC	104	68	\$140,589	\$46,142	\$186,731	53	59	\$50,352	\$43,188	NA	NA	\$14,880	\$6	57	NA	\$75,357	\$2,948
FALCON HOTEL CORPORATION	104	88	\$193,712	\$171,193	\$364,905	75	85	\$114,078	\$170,716	NA	NA	\$17,555	\$0	40	NA	\$62,080	\$477
GATE GOURMET INC	104	188	\$135,484	\$137,155	\$272,639	60	130	\$52,106	\$108,051	47	45	\$26,145	\$5,226	46	NA	\$57,233	\$23,879
KAM MAN FOOD LLC	104	187	\$227,654	\$262,766	\$490,420	43	85	\$30,978	\$107,612	31	36	\$8,171	\$3,988	85	66	\$188,505	\$151,165
LOOMIS HOUSE INC	104	148	\$141,990	\$179,744	\$321,734	78	133	\$77,426	\$175,848	NA	NA	\$8,313	\$1,262	35	NA	\$56,251	\$2,633
ADP TOTALSOURCE FL XXIX INC	103	178	\$115,059	\$213,154	\$328,213	57	123	\$53,914	\$190,128	NA	38	\$9,489	\$3,219	49	NA	\$51,656	\$19,807
BOCH OLDSMOBILE INC	103	122	\$155,033	\$322,453	\$477,485	53	96	\$61,938	\$312,826	NA	NA	\$54,637	\$2,444	46	NA	\$38,458	\$7,183
CAMBECE LAW OFFICE P C	103	102	\$134,420	\$62,293	\$196,713	63	82	\$95,536	\$61,629	38	NA	\$25,932	\$664	NA	NA	\$12,952	\$0
GREATER BOSTON CHINESE GOLDEN	103	120	\$215,704	\$184,488	\$400,191	34	32	\$44,316	\$41,435	36	33	\$7,864	\$19,683	82	55	\$163,523	\$123,699
MERISTAR MANAGEMENT COMPANY LL	103	212	\$95,291	\$145,128	\$240,419	66	145	\$41,009	\$132,514	38	57	\$16,514	\$3,615	37	NA	\$37,768	\$8,999
SOUTH CENTRAL REHABILITATIVE	103	196	\$277,338	\$288,911	\$566,249	78	157	\$90,051	\$219,806	NA	32	\$141,201	\$1,015	32	NA	\$46,086	\$8,090
TRUSTEES OF THE SMITH COLLEGE	103	58	\$148,092	\$50,443	\$198,536	47	53	\$60,777	\$43,475	NA	NA	\$8,017	\$0	58	NA	\$79,298	\$6,968
19 VARNUM STREET OPERATING CO	102	173	\$135,764	\$218,634	\$354,398	73	151	\$84,310	\$216,814	NA	NA	\$6,973	\$339	NA	NA	\$44,481	\$1,481
COLLEGE OF THE HOLY CROSS	102	65	\$114,924	\$47,990	\$162,915	57	53	\$44,688	\$46,618	NA	NA	\$2,570	\$451	51	NA	\$67,666	\$921
D & P ASSOCIATES	102	119	\$163,340	\$95,219	\$258,559	58	74	\$72,041	\$67,736	36	30	\$14,310	\$1,601	44	NA	\$76,990	\$25,882
GF MASSACHUSETTS INC	102	127	\$129,060	\$182,331	\$311,391	74	108	\$89,276	\$176,326	NA	NA	\$15,511	\$225	NA	NA	\$24,273	\$5,780
GOVERNING BOARD DRCHSTR HOUSE	102	169	\$170,960	\$243,601	\$414,561	63	116	\$82,993	\$230,307	50	48	\$36,837	\$8,516	31	NA	\$51,131	\$4,778
MENTAL HEALTH ASSOC OF GREATER	102	143	\$147,600	\$183,455	\$331,056	77	129	\$106,242	\$181,111	NA	NA	\$6,081	\$127	35	NA	\$35,277	\$2,217
VERIZON NEW ENGLAND INC	102	165	\$102,808	\$106,905	\$209,713	77	146	\$77,765	\$101,958	NA	NA	\$11,377	\$1,730	NA	NA	\$13,666	\$3,216
WALTHAM COMMITTEE INC	102	125	\$118,478	\$65,923	\$184,401	72	92	\$75,391	\$63,327	38	32	\$9,911	\$2,485	32	NA	\$33,176	\$1,111
WILLIAMS SONOMA STORES INC	102	59	\$119,535	\$52,276	\$171,811	55	53	\$49,662	\$49,296	NA	NA	\$5,487	\$0	56	NA	\$64,386	\$2,980
ABP BEST HOME CARE AGENCY INC	101	136	\$167,244	\$139,384	\$306,628	56	97	\$63,606	\$110,219	NA	NA	\$11,084	\$1,248	63	NA	\$92,554	\$27,916
BETTER COMMUNITY LIVING INC	101	148	\$167,418	\$235,251	\$402,669	71	130	\$109,835	\$225,341	NA	NA	\$4,827	\$1,206	38	NA	\$52,755	\$8,705
CASCADE SCHOOL SUPPLIES INC	101	56	\$133,879	\$54,864	\$188,743	60	54	\$64,831	\$54,620	NA	NA	\$8,851	\$11	44	NA	\$60,197	\$233
GATEHOUSE MEDIA MASSACHUSETTS	101	94	\$185,798	\$107,593	\$293,392	53	70	\$82,311	\$93,746	NA	NA	\$24,706	\$2,753	49	NA	\$78,781	\$11,094
HOLYOKE HOSPITAL INC	101	161	\$161,602	\$180,990	\$342,592	74	134	\$112,004	\$178,311	NA	NA	\$6,873	\$418	31	NA	\$42,725	\$2,261
MIDDLESEX COMMUNITY COLLEGE	101	87	\$135,229	\$60,193	\$195,422	53	74	\$55,893	\$54,088	NA	NA	\$9,554	\$545	54	NA	\$69,782	\$5,560
SPALDING REHABILITATION	101	145	\$122,533	\$162,642	\$285,175	64	115	\$60,964	\$150,107	NA	NA	\$23,236	\$834	30	NA	\$38,332	\$11,701
ABC PROFESSIONALS INC	100	99	\$128,775	\$76,125	\$204,899	61	80	\$65,892	\$73,541	30	NA	\$11,245	\$121	48	NA	\$51,638	\$2,463
B E DONUTS INC	100	71	\$105,105	\$62,640	\$167,745	77	71	\$67,918	\$62,640	NA	NA	\$9,639	\$0	30	NA	\$27,549	\$0
HARBOR HEALTH SERVICES INC	100	170	\$140,983	\$210,646	\$351,629	77	131	\$93,441	\$182,394	NA	30	\$10,210	\$16,320	33	NA	\$37,332	\$11,932
J S C TRANSPORTATION	100	138	\$241,139	\$222,625	\$463,765	78	116	\$171,057	\$215,568	NA	NA	\$1,292	\$524	31	NA	\$68,790	\$6,533
ROLYNDA SALONS INC	100	114	\$234,698	\$191,201	\$425,899	70	105	\$175,326	\$188,263	NA	NA	\$2,025	\$254	35	NA	\$57,347	\$2,684
SECCO OF PALMER INC	100	114	\$89,751	\$66,189	\$155,940	54	87	\$37,134	\$55,626	NA	NA	\$7,252	\$2,391	60	NA	\$45,365	\$8,173
SHERRILL HOUSE INC	100	185	\$179,429	\$213,357	\$392,786	74	137	\$94,598	\$206,746	39	43	\$42,039	\$594	NA	NA	\$42,791	\$6,017
VALZAR LLC	100	101	\$116,122	\$70,826	\$186,948	58	84	\$31,462	\$65,738	NA	NA	\$10,652	\$896	55	NA	\$74,009	\$4,192
CLEANCO MAINTENANCE CORP	99	205	\$139,772	\$215,612	\$355,384	62	140	\$57,764	\$208,055	43	63	\$15,884	\$6,431	36	NA	\$66,123	\$1,126
DONOVAN SERVICES INC	99	92	\$144,212	\$97,065	\$241,277	57	69	\$89,695	\$85,588	33	NA	\$12,283	\$906	41	NA	\$42,234	\$10,571
FOR COMMUNITY SERVICES INC	99	81	\$180,392	\$59,553	\$239,946	88	70	\$167,038	\$58,459	NA	NA	\$2,300	\$416	NA	NA	\$11,054	\$678
HEARTH N KETTLE OF HYANNIS INC	99	93	\$162,157	\$104,592	\$266,750	46	63	\$53,016	\$82,102	30	NA	\$28,253	\$4,908	53	NA	\$80,888	\$17,583
OTTAWAY NEWSPAPERS INC	99	68	\$191,139	\$61,883	\$253,022	43	54	\$80,279	\$57,102	NA	NA	\$7,429	\$517	54	NA	\$103,431	\$4,264
SOUTHWICK CLOTHING LLC	99	175	\$21,108	\$28,844	\$49,952	77	139	\$14,760	\$28,018	NA	32	\$1,275	\$238	NA	NA	\$5,073	\$589
UHS OF WESTWOOD PEMBROKE INC	99	125	\$152,100	\$124,583	\$276,683	70	111	\$90,311	\$121,490	NA	NA	\$18,684	\$871	33	NA	\$43,105	\$2,221
ACTIVE DAY INC	98	127	\$135,780	\$139,624	\$275,404	70	104	\$82,417	\$132,779	NA	NA	\$14,399	\$1,373	33	NA	\$38,964	\$5,472
H G MERCHANTS	98	67	\$97,647	\$44,687	\$142,334	55	56	\$48,140	\$35,534	NA	NA	\$4,652	\$306	48	NA	\$44,855	\$8,847

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
KENNEY ENTERPRISES LLC	98	132	\$88,373	\$60,745	\$149,118	77	121	\$55,078	\$53,672	NA	NA	\$2,200	\$90	30	NA	\$31,095	\$6,983
OLSTEN HEALTH SERVICES(USA) IN	98	108	\$173,721	\$94,797	\$268,519	64	95	\$101,905	\$87,143	NA	NA	\$8,134	\$704	38	NA	\$63,682	\$6,950
SOUTH SHORE YMCA	98	69	\$155,701	\$72,991	\$228,692	47	60	\$54,403	\$65,960	NA	NA	\$13,142	\$4,604	52	NA	\$88,155	\$2,427
AIRPORT MANAGEMENT SERVICES, L	97	111	\$264,164	\$180,155	\$444,319	39	66	\$129,374	\$157,409	51	37	\$75,192	\$9,717	55	NA	\$59,598	\$13,030
CORONADO GROUP LLC	97	109	\$181,620	\$166,954	\$348,574	64	97	\$109,126	\$160,050	NA	NA	\$8,107	\$3,384	36	NA	\$64,387	\$3,520
EASTON HEALTH GROUP, LLC	97	211	\$75,359	\$145,245	\$220,604	78	162	\$42,881	\$129,112	NA	43	\$3,148	\$6,921	35	NA	\$29,330	\$9,212
LIBERTY MUTUAL INSURANCE	97	85	\$130,502	\$96,534	\$227,036	47	67	\$76,836	\$67,564	NA	NA	\$4,694	\$20,109	49	NA	\$48,972	\$8,860
LITTLE PEOPLES COLLEGE INC	97	105	\$149,855	\$94,295	\$244,150	61	76	\$67,559	\$87,272	NA	NA	\$10,071	\$2,983	43	NA	\$72,225	\$4,040
MANDARIN HOUSE LLC	97	159	\$112,574	\$107,463	\$220,036	44	87	\$18,087	\$50,423	30	36	\$4,246	\$6,021	75	36	\$90,241	\$51,019
NCS PEARSON INC	97	97	\$98,462	\$30,212	\$128,674	54	77	\$44,702	\$27,566	NA	NA	\$2,619	\$510	50	NA	\$51,140	\$2,137
PERSONAL GROUP OF AMERICAN INC	97	91	\$46,540	\$39,399	\$85,939	50	81	\$19,093	\$38,608	NA	NA	\$4,266	\$299	43	NA	\$23,182	\$493
SEVEN HILLS OCCURATIONAL AND	97	NA	\$662,071	\$6,328	\$668,399	97	NA	\$662,071	\$6,328	NA	NA	\$0	\$0	NA	NA	\$0	\$0
SOMERVILLE HOSPITAL	97	160	\$140,416	\$138,817	\$279,233	61	102	\$76,437	\$111,235	34	52	\$16,872	\$20,367	35	NA	\$47,107	\$7,215
TRANSPO LLC	97	197	\$156,321	\$266,504	\$422,825	76	159	\$108,608	\$248,041	NA	NA	\$5,271	\$7,248	39	NA	\$42,443	\$11,215
260 EASTHAMPTON ROAD OPERATING	96	142	\$131,017	\$204,422	\$335,439	68	127	\$75,709	\$203,565	NA	NA	\$7,022	\$857	NA	NA	\$48,286	\$0
ADVANCE PATRIOT INC	96	71	\$166,561	\$60,516	\$227,078	53	47	\$57,865	\$48,693	30	NA	\$47,736	\$4,087	48	NA	\$60,960	\$7,736
CANYON RANCH MANAGEMENT LLC	96	94	\$153,215	\$105,377	\$258,592	44	74	\$65,616	\$93,222	NA	NA	\$14,145	\$445	55	NA	\$73,455	\$11,710
DAVIS COMPANIES INC THE	96	117	\$112,704	\$86,349	\$199,053	53	95	\$47,970	\$75,485	NA	NA	\$3,372	\$2,731	53	NA	\$61,362	\$8,133
ENTERPRISE RENT A CAR CO BOSTO	96	72	\$147,642	\$83,796	\$231,438	37	50	\$45,742	\$76,683	NA	NA	\$14,166	\$1,453	52	NA	\$87,734	\$5,660
JANITECH INC	96	118	\$150,869	\$175,816	\$326,685	55	87	\$54,139	\$164,707	NA	NA	\$6,752	\$764	45	NA	\$89,978	\$10,345
LIFEWORX INC	96	36	\$198,438	\$34,008	\$232,447	85	NA	\$180,321	\$23,365	NA	NA	\$3,201	\$8,085	NA	NA	\$14,917	\$2,558
OCEAN SPRAY CRANBERRIES INC	96	60	\$142,378	\$34,407	\$176,784	54	46	\$98,616	\$24,886	NA	NA	\$6,998	\$135	47	NA	\$36,763	\$9,385
SPRINGFIELD DAY NURSERY CORP	96	167	\$166,658	\$298,115	\$464,773	79	157	\$149,008	\$297,637	NA	NA	\$2,525	\$140	NA	NA	\$15,125	\$338
UNI-SELECT USA, INC.	96	61	\$128,464	\$77,437	\$205,900	53	51	\$46,767	\$65,515	NA	NA	\$8,163	\$1,222	35	NA	\$73,534	\$10,700
WACHUSETT MOUNTAIN ASSOCIATES	96	81	\$105,944	\$38,977	\$144,921	42	65	\$31,999	\$34,688	NA	NA	\$3,901	\$170	56	NA	\$70,045	\$4,119
ADVANCE PROCESSING SYSTEMS, LL	95	88	\$57,722	\$36,888	\$94,610	63	79	\$30,817	\$35,951	NA	NA	\$8,410	\$1	32	NA	\$18,494	\$936
DOTS LLC	95	110	\$151,385	\$130,149	\$281,534	71	98	\$90,965	\$128,385	NA	NA	\$6,385	\$0	NA	NA	\$54,035	\$1,764
DRESS BARN INC	95	97	\$112,964	\$97,895	\$210,860	58	82	\$54,558	\$91,929	NA	NA	\$4,307	\$3,613	42	NA	\$54,099	\$2,353
ENVIROLABOR, INC.	95	89	\$76,381	\$53,714	\$130,095	47	65	\$27,496	\$41,847	31	NA	\$10,844	\$10,091	58	NA	\$38,040	\$1,777
HUDSON RPM DISTRIBUTORS LLC	95	118	\$167,617	\$157,112	\$324,729	54	84	\$77,449	\$150,293	31	NA	\$21,228	\$2,340	44	NA	\$68,941	\$4,480
RETAILERS SECURITY & INVESTIGA	95	67	\$71,003	\$33,765	\$104,768	51	49	\$22,312	\$31,124	NA	NA	\$11,209	\$1,067	41	NA	\$37,481	\$1,575
SHORE EDUCATIONAL COLLABORAT	95	75	\$861,204	\$57,730	\$918,934	81	53	\$836,021	\$53,618	NA	NA	\$3,026	\$717	NA	NA	\$22,158	\$3,395
SLESAR BROS BREWING COMPANY IN	95	30	\$179,921	\$36,990	\$216,911	NA	NA	\$55,464	\$31,506	30	NA	\$56,477	\$404	57	NA	\$67,979	\$5,080
ARAMARK AVIATION SERVICES LIM	94	124	\$192,653	\$141,304	\$333,958	50	77	\$95,026	\$126,419	46	41	\$26,052	\$8,264	45	NA	\$71,575	\$6,621
CAPE COD COMMUNITY COLLEGE	94	87	\$134,094	\$113,586	\$247,680	46	67	\$53,669	\$106,108	NA	NA	\$2,705	\$535	51	NA	\$77,720	\$6,943
CARITAS NORWOOD HOSPITAL INC	94	167	\$118,188	\$166,610	\$284,798	70	142	\$77,940	\$153,263	NA	NA	\$7,696	\$3,686	NA	NA	\$32,552	\$9,660
CITY OF CHELSEA	94	144	\$162,916	\$151,549	\$314,465	66	111	\$76,399	\$145,387	NA	NA	\$26,318	\$2,153	41	NA	\$60,200	\$4,009
COMMUNITY TEAMWORK INC	94	124	\$157,590	\$227,815	\$385,405	68	112	\$107,730	\$222,209	NA	NA	\$7,415	\$309	NA	NA	\$42,446	\$5,296
MT WACHUSETT COMM COLLEGE	94	100	\$159,470	\$98,373	\$257,843	52	86	\$72,393	\$91,977	NA	NA	\$17,530	\$791	52	NA	\$69,548	\$5,605
NEW ENGLAND WIRE PRODUCTS INC	94	124	\$122,585	\$129,301	\$251,886	39	75	\$35,330	\$89,217	NA	NA	\$4,894	\$13,301	61	NA	\$82,361	\$26,783
NURSE FINDERS INC	94	152	\$100,565	\$95,992	\$196,557	70	139	\$65,920	\$94,510	NA	NA	\$19,176	\$11	NA	NA	\$15,469	\$1,471
SERVICE STATIONS	94	74	\$129,998	\$77,221	\$207,220	53	60	\$70,455	\$65,182	NA	NA	\$12,732	\$737	40	NA	\$46,811	\$11,302
SWEETHEART CUP COMPANY INC	94	149	\$120,782	\$140,010	\$260,792	58	96	\$49,009	\$129,317	36	48	\$30,702	\$4,394	30	NA	\$41,072	\$6,299
ARBOR ASSOCIATES INC	93	105	\$119,402	\$104,781	\$224,183	56	73	\$78,613	\$102,315	38	NA	\$8,546	\$998	35	NA	\$32,243	\$1,468
BOBS STORES CORP	93	65	\$152,686	\$73,482	\$226,168	59	57	\$69,271	\$63,454	NA	NA	\$12,937	\$428	37	NA	\$70,478	\$9,600
CBS PERSONNEL SERVICES, LLC	93	72	\$50,942	\$20,301	\$71,242	51	61	\$16,499	\$18,632	30	NA	\$6,218	\$10	46	NA	\$28,224	\$1,658
CITY OF GLOUCESTER	93	122	\$125,752	\$133,530	\$259,282	62	101	\$83,216	\$125,974	NA	NA	\$6,060	\$583	34	NA	\$36,476	\$6,972
DIVERSIFIED STAFFING GROUP	93	125	\$65,797	\$59,418	\$125,214	52	94	\$28,384	\$57,503	35	NA	\$11,589	\$171	44	NA	\$25,824	\$1,744
H C WATSON CORP	93	127	\$115,515	\$104,645	\$220,160	63	99	\$66,575	\$96,883	NA	NA	\$4,052	\$2,146	40	NA	\$44,888	\$5,617
IOULE TECHNICAL STAFFING INC	93	91	\$78,741	\$80,365	\$159,106	54	74	\$40,267	\$75,404	NA	NA	\$7,556	\$541	48	NA	\$30,918	\$4,420
SIMSBURY ASSOCIATES INC	93	110	\$172,860	\$137,792	\$310,652	63	85	\$81,121	\$135,431	NA	NA	\$22,618	\$264	40	NA	\$69,121	\$2,098
ULTIMATE STAFFING SERVICES LP	93	66	\$98,491	\$31,865	\$130,356	54	53	\$47,934	\$30,581	NA	NA	\$15,969	\$0	44	NA	\$34,588	\$1,284
WORCESTER SKILLED NURSING AND	93	158	\$140,985	\$195,386	\$336,372	67	128	\$89,081	\$190,085	NA	NA	\$18,966	\$169	NA	NA	\$32,938	\$5,133
YOUNG WOMENS CHRISTIAN	93	80	\$111,255	\$90,914	\$202,169	84	79	\$90,134	\$89,986	NA	NA	\$1,580	\$0	NA	NA	\$19,541	\$928
CHILDRENS SERVICES OF ROXBURY	92	109	\$143,018	\$134,672	\$277,690	65	80	\$79,674	\$125,041	32	NA	\$12,495	\$485	35	NA	\$50,849	\$9,147
CITY OF MALDEN	92	149	\$151,055	\$206,540	\$357,594	61	119	\$82,238	\$192,412	NA	NA	\$13,594	\$1,289	31	NA	\$55,223	\$12,839
HENLEY ENTERPRISES INC.	92	47	\$145,826	\$48,137	\$193,963	50	36	\$70,689	\$44,412	NA	NA	\$22,399	\$2,707	42	NA	\$52,738	\$1,018
IMPERIAL DISTRIBUTORS INC	92	152	\$127,190	\$152,470	\$279,660	63	104	\$60,129	\$144,126	31	43	\$9,912	\$2,426	37	NA	\$57,149	\$5,917
MORAN FOODS INC	92	69	\$167,511	\$92,176	\$259,686	55	55	\$75,465	\$91,073	NA	NA	\$49,611	\$1,050	39	NA	\$42,435	\$53
NATIONAL WHOLESALE LIQUIDATORS	92	105	\$147,283	\$124,147	\$271,430	53	77	\$68,827	\$118,351	32	NA	\$23,493	\$1,485	40	NA	\$54,963	\$4,311
SONOCO PRODUCTS CO	92	179	\$125,991	\$246,472	\$372,462	66	131	\$64,947	\$238,564	32	46	\$15,276	\$3,086	NA	NA	\$43,767	\$4,822

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
VAN POOL TRANSPORTATION LLC	92	105	\$164,570	\$99,433	\$264,003	52	82	\$70,875	\$87,521	NA	NA	\$5,276	\$505	53	NA	\$88,418	\$11,407
CENTER FOR ADDICTIVE BEHAVIORS	91	96	\$157,701	\$126,875	\$284,576	55	82	\$104,500	\$122,278	NA	NA	\$18,150	\$0	35	NA	\$35,051	\$4,597
CHARLOTTE RUSSE INC	91	43	\$84,212	\$37,606	\$121,818	54	40	\$32,481	\$37,606	NA	NA	\$7,014	\$0	42	NA	\$44,716	\$0
CITY OF WESTFIELD	91	151	\$169,052	\$183,082	\$352,134	65	130	\$122,816	\$174,090	NA	NA	\$106	\$607	35	NA	\$46,130	\$8,384
COUGHLIN INC	91	87	\$126,757	\$97,441	\$224,198	61	78	\$75,869	\$95,547	NA	NA	\$4,139	\$429	NA	NA	\$46,749	\$1,465
FELLSWAY DONUTS INC	91	164	\$106,444	\$82,815	\$189,259	57	101	\$43,604	\$62,794	41	46	\$10,499	\$3,734	53	NA	\$52,342	\$16,287
GRASSROOTS CAMPAIGNS, INC.	91	NA	\$38,274	\$10,638	\$48,911	44	NA	\$17,849	\$10,638	NA	NA	\$4,379	\$0	41	NA	\$16,046	\$0
SOURCE ONE STAFFING SOLUTIONS,	91	96	\$67,782	\$33,417	\$101,198	59	73	\$28,868	\$30,985	NA	NA	\$10,402	\$772	31	NA	\$28,512	\$1,659
TOWN OF FRAMINGHAM	91	137	\$142,279	\$116,117	\$258,396	59	121	\$89,813	\$108,156	NA	NA	\$2,531	\$844	42	NA	\$49,934	\$7,117
TOWN OF WEST SPRINGFIELD	91	126	\$102,717	\$95,976	\$198,693	55	105	\$47,272	\$84,460	NA	NA	\$1,233	\$308	48	NA	\$54,212	\$11,208
ZWICKER AND ASSOCIATES PC	91	92	\$123,681	\$158,336	\$282,017	61	80	\$73,032	\$158,336	NA	NA	\$19,798	\$0	NA	NA	\$30,851	\$0
ASSOCIATED DAY CARE SERVICES O	90	136	\$162,969	\$201,884	\$364,853	60	105	\$121,083	\$188,860	30	NA	\$10,349	\$2,458	NA	NA	\$31,536	\$10,566
AULSON COMPANY INC THE	90	86	\$76,746	\$43,519	\$120,265	43	61	\$25,617	\$38,177	30	NA	\$15,263	\$574	47	NA	\$35,866	\$4,768
BOSTON PRIVATE INDUSTRY COUNCI	90	NA	\$114,767	\$2,919	\$117,686	69	NA	\$51,564	\$2,919	NA	NA	\$40,323	\$0	NA	NA	\$22,880	\$0
COMMUNITY DAY CARE CTR	90	156	\$165,445	\$242,966	\$408,412	68	119	\$100,296	\$233,854	NA	34	\$16,377	\$1,425	NA	NA	\$48,773	\$7,688
EVERETT MANAGEMENT CORP	90	54	\$152,234	\$57,750	\$209,984	39	45	\$68,308	\$54,171	NA	NA	\$5,577	\$935	46	NA	\$78,349	\$2,644
HUNTLEIGH USA CORPORATION	90	61	\$147,479	\$69,074	\$216,553	37	38	\$51,548	\$60,949	35	NA	\$21,333	\$3,956	49	NA	\$74,598	\$4,170
MIDDLESEX VILLAGE DONUT CORP	90	69	\$113,464	\$59,157	\$172,621	62	60	\$49,574	\$56,511	NA	NA	\$12,259	\$79	33	NA	\$51,631	\$2,567
NEW ENGLAND STATES TRANSPORT I	90	126	\$125,440	\$113,576	\$239,017	51	82	\$39,620	\$82,171	33	32	\$42,069	\$19,507	38	NA	\$43,752	\$11,899
OASIS OUTSOURCING II	90	82	\$107,046	\$66,141	\$173,186	55	68	\$58,375	\$62,454	NA	NA	\$4,788	\$194	39	NA	\$43,882	\$3,493
SPRINGFIELD PARK VIEW HOSPITAL	90	138	\$136,389	\$177,881	\$314,271	75	126	\$104,658	\$174,924	NA	NA	\$2,568	\$711	NA	NA	\$29,163	\$2,246
ST JOHNS NURSING HOME INC	90	149	\$131,221	\$188,281	\$319,501	74	130	\$102,726	\$185,015	NA	NA	\$5,462	\$767	NA	NA	\$23,032	\$2,499
TOWN OF FALMOUTH	90	134	\$84,703	\$95,864	\$180,568	57	99	\$42,145	\$81,475	NA	NA	\$2,510	\$1,585	48	NA	\$40,048	\$12,804
VICAR OPERATING INC	90	78	\$116,499	\$106,943	\$223,442	55	63	\$62,400	\$104,409	NA	NA	\$9,568	\$25	33	NA	\$44,531	\$2,508
BEALE'S LLC	89	161	\$158,661	\$179,686	\$338,346	55	111	\$77,410	\$174,019	39	48	\$17,982	\$2,883	40	NA	\$63,268	\$2,784
BEAUMONT AT THE WILLOWS	89	173	\$103,335	\$144,334	\$247,669	65	127	\$48,752	\$131,634	NA	41	\$30,818	\$3,787	NA	NA	\$23,766	\$8,912
BIO-MEDICAL APPLIC OF MASS INC	89	152	\$139,437	\$112,311	\$251,747	65	125	\$94,208	\$106,563	NA	NA	\$6,047	\$417	NA	NA	\$39,182	\$5,331
CAPE COD HOSPITAL	89	152	\$109,142	\$219,150	\$328,292	63	128	\$59,021	\$202,530	NA	NA	\$5,056	\$759	NA	NA	\$45,066	\$15,862
CITY OF NORTH ADAMS	89	113	\$124,259	\$128,267	\$252,526	54	98	\$76,896	\$127,177	NA	NA	\$1,471	\$95	34	NA	\$45,892	\$995
COMMUNITY RESOURCES FOR JUSTIC	89	118	\$105,865	\$226,146	\$332,011	62	93	\$75,129	\$223,020	NA	NA	\$5,274	\$2,394	NA	NA	\$25,462	\$731
COUNTRY ESTATES NURSING, LLC	89	145	\$123,662	\$208,666	\$332,328	71	139	\$100,299	\$207,847	NA	NA	\$6,834	\$620	NA	NA	\$16,528	\$200
DENNIS-YARMOUTH REGIONAL	89	156	\$86,272	\$82,098	\$168,370	56	120	\$42,543	\$66,230	NA	NA	\$671	\$410	48	NA	\$43,058	\$15,457
LIFELINE SYSTEMS INC	89	121	\$162,458	\$161,797	\$324,254	63	107	\$113,195	\$154,956	NA	NA	\$12,263	\$4,373	NA	NA	\$36,999	\$2,467
MEDIX STAFFING SOLUTIONS, INC.	89	88	\$111,085	\$62,190	\$173,275	66	77	\$64,185	\$58,469	NA	NA	\$26,114	\$0	31	NA	\$20,786	\$3,721
METROPOLITAN HOME HEALTH	89	186	\$130,140	\$200,747	\$330,887	60	135	\$67,185	\$192,446	32	43	\$16,495	\$1,806	32	NA	\$46,460	\$6,495
ROMAN CATHOLIC ARCHDIOCESE	89	NA	\$71,517	\$8,354	\$79,871	52	NA	\$38,422	\$281	32	NA	\$21,011	\$1,953	NA	NA	\$12,084	\$6,120
SALVATION ARMY THE	89	53	\$116,074	\$48,283	\$164,356	65	41	\$74,798	\$46,637	NA	NA	\$14,531	\$370	33	NA	\$26,744	\$1,275
SUPERIOR TECHNICAL RESOURCES	89	84	\$97,753	\$124,870	\$222,623	40	67	\$44,547	\$119,164	NA	NA	\$7,844	\$789	47	NA	\$43,362	\$4,917
TOWER HILL NURSING, LLC	89	162	\$125,068	\$135,572	\$260,641	66	127	\$36,850	\$127,974	NA	30	\$35,185	\$2,030	35	NA	\$53,033	\$5,569
ACUSHNET COMPANY	88	152	\$73,616	\$217,127	\$290,742	70	138	\$50,308	\$210,875	NA	NA	\$3,714	\$510	NA	NA	\$19,594	\$5,742
ADVENTURE INC	88	168	\$63,628	\$94,788	\$158,417	65	138	\$40,354	\$91,161	NA	NA	\$4,403	\$360	30	NA	\$18,871	\$3,268
DYOUVILLE MANOR LOWELL MASS	88	151	\$104,947	\$177,738	\$282,685	64	126	\$74,383	\$169,610	NA	NA	\$3,600	\$433	NA	NA	\$26,965	\$7,695
GENTIVA CERTIFIED HEALTHCARE C	88	117	\$125,396	\$255,924	\$381,320	51	96	\$59,783	\$236,703	NA	NA	\$4,129	\$534	42	NA	\$61,484	\$18,687
NORTHEAST MOTEL ASSOCIATES	88	115	\$111,068	\$104,733	\$215,801	53	75	\$46,827	\$92,414	30	NA	\$14,800	\$1,753	43	NA	\$49,440	\$10,565
PARTNERS HEALTHCARE SYSTEM INC	88	97	\$83,756	\$126,023	\$209,778	49	76	\$43,212	\$119,372	NA	NA	\$3,058	\$1,319	36	NA	\$37,485	\$5,332
SAINTS MEMORIAL MEDICAL CENTER	88	121	\$133,101	\$154,168	\$287,269	59	104	\$88,069	\$146,717	NA	NA	\$3,391	\$915	30	NA	\$41,641	\$6,536
SOUTHBAY MENTAL HEALTH CTR INC	88	109	\$155,229	\$132,229	\$287,458	58	88	\$103,162	\$128,976	NA	NA	\$5,844	\$140	37	NA	\$46,223	\$3,113
ST JOSEPH MANOR NURSING	88	163	\$151,864	\$184,870	\$336,734	66	127	\$84,447	\$169,734	NA	NA	\$10,021	\$1,693	31	NA	\$37,396	\$13,443
BERKSHIRE FAMILY AND INDIVIDUA	87	76	\$135,032	\$89,495	\$224,527	70	64	\$112,342	\$88,258	NA	NA	\$2,290	\$480	NA	NA	\$20,399	\$757
BLOOMS BUS LINES INC	87	161	\$198,825	\$241,211	\$440,036	71	142	\$117,343	\$229,470	NA	NA	\$2,890	\$1,036	34	NA	\$78,592	\$10,705
BROOKLINE MANOR NURSING HM INC	87	154	\$105,057	\$191,958	\$297,015	53	107	\$38,408	\$175,874	38	35	\$15,184	\$2,026	36	NA	\$51,465	\$14,057
MING'S SUPERMARKET INC	87	122	\$174,052	\$136,847	\$310,900	30	49	\$14,184	\$39,157	NA	NA	\$4,084	\$3,052	73	49	\$155,784	\$94,638
NOTRE DAME HEALTH CARE CENTER	87	142	\$87,768	\$132,846	\$220,614	66	115	\$36,293	\$126,756	NA	NA	\$28,962	\$5,392	NA	NA	\$22,513	\$698
OCEAN EDGE RESORT LTD	87	102	\$76,801	\$77,307	\$154,107	43	74	\$38,087	\$64,328	NA	NA	\$3,812	\$5,249	39	NA	\$34,902	\$7,730
SHOWBIZ PIZZA TIME INC	87	50	\$143,669	\$41,383	\$185,052	52	37	\$57,624	\$39,308	NA	NA	\$6,607	\$231	41	NA	\$79,438	\$1,844
WING MEMORIAL HOSPITAL CORP	87	109	\$103,331	\$125,263	\$228,594	60	93	\$59,012	\$107,647	NA	NA	\$3,388	\$105	30	NA	\$40,931	\$17,511
AMERICAN MEDICAL RESPONSE OF M	86	141	\$122,915	\$265,354	\$388,269	52	121	\$63,177	\$264,470	NA	NA	\$6,652	\$861	32	NA	\$53,086	\$23
ANODYNE CORP	86	35	\$66,137	\$17,566	\$83,703	46	NA	\$25,736	\$16,039	NA	NA	\$10,602	\$1,200	45	NA	\$29,799	\$327
BRODER BROS CO	86	163	\$109,283	\$159,962	\$269,245	53	99	\$38,978	\$139,678	43	56	\$18,609	\$3,471	46	NA	\$51,697	\$16,813
CAMPBELL BEWLEY INC	86	122	\$189,259	\$99,778	\$289,037	48	88	\$121,226	\$85,059	NA	NA	\$21,484	\$6,426	39	NA	\$46,549	\$8,293
DEPENDABLE LAUNDERERS &	86	124	\$118,160	\$123,462	\$241,622	54	89	\$49,628	\$113,624	NA	NA	\$9,022	\$1,581	46	NA	\$59,510	\$8,257

Appendix 5  
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Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
GC SPRINGFIELD LLC	86	43	\$44,332	\$12,896	\$57,227	62	37	\$16,612	\$11,587	NA	NA	\$7,821	\$0	NA	NA	\$19,898	\$1,308
LOWELL COMMUNITY HEALTH CENTER	86	162	\$142,280	\$277,887	\$420,167	69	146	\$119,846	\$270,460	NA	NA	\$7,147	\$605	NA	NA	\$15,287	\$6,822
MASS PARK INC	86	36	\$140,267	\$23,872	\$164,139	39	NA	\$74,179	\$21,809	NA	NA	\$13,689	\$769	44	NA	\$52,398	\$1,295
SAGE CLIENT 289, LLC	86	141	\$129,382	\$128,447	\$257,829	58	99	\$66,199	\$122,132	38	37	\$13,703	\$2,011	37	NA	\$49,480	\$4,304
BROCKTON NEIGHBORHOOD HEALTH	85	154	\$146,717	\$280,104	\$426,821	59	113	\$89,967	\$279,139	35	39	\$25,828	\$37	NA	NA	\$30,922	\$928
COLUMBIA SUSSEX CORP	85	133	\$214,396	\$133,263	\$347,659	52	88	\$46,878	\$88,305	42	39	\$125,473	\$32,122	32	NA	\$42,046	\$12,836
HOLYOKE CHICOPEE SPRINGFIELD H	85	163	\$145,353	\$256,435	\$401,788	72	139	\$118,604	\$248,169	NA	NA	\$2,341	\$560	NA	NA	\$24,408	\$7,706
KIDS PLACE INC THE	85	116	\$102,222	\$112,046	\$214,268	65	104	\$71,040	\$108,512	NA	NA	\$3,937	\$2,359	NA	NA	\$27,245	\$1,175
MAXIMUS INCORPORATED	85	94	\$68,570	\$84,126	\$152,696	56	67	\$48,165	\$80,866	NA	NA	\$4,933	\$2,507	NA	NA	\$15,472	\$753
MEDFORD CPL INC	85	130	\$94,701	\$60,852	\$155,553	61	92	\$42,177	\$54,419	NA	38	\$17,978	\$6,433	NA	NA	\$34,546	\$0
MILTON HEALTHCARE, LLC	85	163	\$74,187	\$96,662	\$170,849	62	117	\$37,282	\$89,611	38	43	\$21,332	\$3,152	NA	NA	\$15,573	\$3,900
MULTIGRAINS INC	85	102	\$112,609	\$149,075	\$261,685	57	86	\$75,388	\$148,821	NA	NA	\$8,321	\$254	30	NA	\$28,901	\$0
SC CORP	85	87	\$121,957	\$94,742	\$216,699	60	77	\$65,704	\$90,139	NA	NA	\$5,173	\$1,521	NA	NA	\$51,080	\$3,081
WINGATE OF BRIGHTON INC	85	125	\$94,180	\$102,256	\$196,436	57	99	\$42,966	\$96,552	NA	NA	\$11,873	\$1,017	NA	NA	\$39,341	\$4,687
YOUTH OPPORTUNITIES UPHELD INC	85	79	\$107,093	\$103,502	\$210,595	47	63	\$64,077	\$100,333	NA	NA	\$7,512	\$379	38	NA	\$35,504	\$2,789
BOSTON HOUSING AUTHORITY	84	136	\$110,617	\$132,020	\$242,637	65	114	\$78,487	\$129,256	NA	NA	\$8,462	\$773	NA	NA	\$23,668	\$1,991
BOSTON SYMPHONY ORCHESTRA INC	84	38	\$98,438	\$38,064	\$136,503	33	32	\$22,455	\$29,912	NA	NA	\$6,225	\$31	52	NA	\$69,758	\$8,121
COLONIAL NURSING HOME OF	84	178	\$103,633	\$160,192	\$263,825	68	145	\$63,233	\$148,675	NA	NA	\$8,910	\$1,446	NA	NA	\$31,491	\$10,071
ELLIS NURSING HOME INC	84	195	\$102,226	\$193,218	\$295,443	61	134	\$43,446	\$185,814	35	54	\$15,114	\$1,002	32	NA	\$43,666	\$6,401
FEDERAL EXPRESS CORP	84	119	\$128,857	\$98,413	\$227,270	46	97	\$65,502	\$80,746	NA	NA	\$14,290	\$4,246	38	NA	\$49,065	\$13,421
H & M HENNES & MAURITZ LP	84	37	\$111,899	\$24,391	\$136,290	38	32	\$36,367	\$22,751	NA	NA	\$10,925	\$0	40	NA	\$64,606	\$1,640
HANCOCK PARK LIMITED PARTNERSH	84	188	\$135,184	\$327,779	\$462,962	62	128	\$69,475	\$301,922	32	45	\$19,570	\$12,563	39	NA	\$46,139	\$13,294
JEWISH REHABILITATION CENTER F	84	178	\$113,412	\$150,392	\$263,804	65	127	\$66,726	\$142,431	30	46	\$10,076	\$4,534	NA	NA	\$36,610	\$3,426
LA FITNESS INTERNATIONAL LLC	84	40	\$93,397	\$33,782	\$127,179	45	35	\$41,342	\$33,061	NA	NA	\$9,374	\$0	41	NA	\$42,680	\$721
N E FARM WORKERS COUNCIL INC	84	90	\$90,726	\$115,209	\$205,935	73	84	\$76,911	\$115,202	NA	NA	\$1,106	\$7	NA	NA	\$12,709	\$0
REPUBLICAN CO THE EXECUTIVE	84	76	\$191,608	\$109,258	\$300,867	40	67	\$91,225	\$106,338	NA	NA	\$28,843	\$510	41	NA	\$71,540	\$2,410
ROBERT L MCCARTHY & SON INC	84	111	\$88,808	\$69,649	\$158,457	55	92	\$44,810	\$66,291	NA	NA	\$5,006	\$438	32	NA	\$38,992	\$2,921
SAGE CLIENT 325 LLC	84	109	\$111,528	\$98,338	\$209,866	53	87	\$58,004	\$95,066	NA	NA	\$7,749	\$2,065	36	NA	\$45,774	\$1,207
SOUTH SHORE MENTAL HEALTH CENT	84	82	\$150,535	\$80,271	\$230,806	47	67	\$87,919	\$72,688	NA	NA	\$3,195	\$770	44	NA	\$59,421	\$6,813
WALNUT STREET CENTER INC	84	113	\$127,028	\$96,383	\$223,411	54	81	\$61,243	\$90,732	NA	NA	\$37,258	\$1,304	NA	NA	\$28,527	\$4,348
WHALING CITY TRANSIT INC	84	76	\$145,740	\$102,649	\$248,389	49	61	\$72,634	\$94,536	NA	NA	\$5,869	\$2,835	41	NA	\$67,237	\$5,278
BERKSHIRE COMMON HILTON	83	57	\$121,332	\$74,512	\$195,844	42	46	\$59,672	\$70,762	NA	NA	\$12,289	\$124	34	NA	\$49,371	\$3,626
CHAMPION EXPOSITION SERVS INC	83	NA	\$57,884	\$7,784	\$65,668	45	NA	\$32,848	\$7,606	NA	NA	\$5,896	\$178	40	NA	\$19,140	\$0
COLONIAL HEALTH GROUP EVERETT	83	162	\$102,262	\$188,496	\$290,758	67	128	\$63,937	\$166,858	31	30	\$5,741	\$15,037	NA	NA	\$32,584	\$6,601
HILTON HOTELS CORP	83	186	\$85,734	\$135,089	\$220,822	51	101	\$22,883	\$115,355	41	78	\$20,924	\$10,347	NA	NA	\$41,926	\$9,386
HOLLYWOOD ENTERTAINMENT CORP	83	54	\$115,998	\$46,488	\$162,486	51	47	\$61,444	\$44,425	NA	NA	\$2,580	\$0	35	NA	\$51,975	\$2,063
JIMINY PEAK MOUNTAIN RESORT LL	83	NA	\$67,266	\$25,993	\$93,259	44	NA	\$21,900	\$25,456	NA	NA	\$9,960	\$0	37	NA	\$35,407	\$537
KFORCE FLEXIBLE SOLUTIONS LLC	83	65	\$93,508	\$69,216	\$162,724	49	59	\$44,547	\$68,894	NA	NA	\$8,831	\$21	36	NA	\$40,129	\$301
LANDD CORPORATION	83	73	\$84,348	\$68,096	\$152,444	56	61	\$56,292	\$65,719	NA	NA	\$3,434	\$50	31	NA	\$24,622	\$2,327
MCCORMICK & SCHMICK RESTAURANT	83	56	\$135,753	\$24,455	\$160,208	NA	35	\$14,215	\$21,038	38	NA	\$50,991	\$2,212	47	NA	\$70,546	\$1,205
NESTLE USA FOOD DIVISION INC	83	106	\$132,253	\$153,222	\$285,475	60	90	\$84,737	\$145,175	NA	NA	\$8,932	\$390	NA	NA	\$38,584	\$7,657
POLAR CORPORATION	83	103	\$84,691	\$87,378	\$172,070	48	79	\$26,871	\$85,009	NA	NA	\$27,587	\$1,523	NA	NA	\$30,234	\$847
PRO PARK INC	83	97	\$89,934	\$90,790	\$180,724	30	65	\$21,914	\$77,781	34	NA	\$7,537	\$894	58	NA	\$60,483	\$12,115
RAD EMPLOYMENT SERV INC	83	35	\$103,177	\$27,231	\$130,408	33	NA	\$33,383	\$26,852	NA	NA	\$17,829	\$0	48	NA	\$51,965	\$379
RIVERSIDE HOLDING CORP	83	155	\$99,276	\$120,827	\$220,104	65	123	\$69,370	\$117,656	NA	NA	\$6,820	\$668	NA	NA	\$23,087	\$2,503
ROYAL HEALTH GROUP LLC	83	125	\$87,800	\$140,504	\$228,303	65	109	\$58,635	\$130,314	NA	NA	\$3,889	\$5,948	NA	NA	\$25,275	\$4,242
SKILLMASTER INC	83	39	\$69,234	\$15,805	\$85,039	53	35	\$32,687	\$15,805	NA	NA	\$10,853	\$0	35	NA	\$25,694	\$0
VALLEY EMPLOYMENT GROUP INC	83	49	\$74,536	\$29,795	\$104,332	52	39	\$46,478	\$28,487	NA	NA	\$6,591	\$1,253	36	NA	\$21,467	\$55
YOUNG MENS CHRISTIAN ASSOCIATI	83	73	\$126,987	\$66,692	\$193,679	43	61	\$53,452	\$63,426	NA	NA	\$24,929	\$0	43	NA	\$48,606	\$3,266
ADAMS & ADAMS BUILDING SERVICE	82	73	\$130,944	\$46,269	\$177,213	49	58	\$74,051	\$39,287	NA	NA	\$11,811	\$91	32	NA	\$45,083	\$6,890
DEUTSCHES ALTENHEIM INC	82	155	\$106,785	\$180,808	\$287,593	59	109	\$43,287	\$137,125	32	40	\$14,124	\$32,901	32	NA	\$49,373	\$10,782
GEORGE MENDES	82	55	\$81,347	\$35,524	\$116,871	35	NA	\$12,394	\$33,291	37	NA	\$14,040	\$216	42	NA	\$54,913	\$2,018
HEALTH CARE STAFFING INC	82	120	\$113,290	\$87,278	\$200,568	49	91	\$73,116	\$84,945	NA	NA	\$8,638	\$1,310	46	NA	\$31,536	\$1,022
HINGHAM HEALTHCARE	82	124	\$119,468	\$151,103	\$270,570	54	97	\$59,083	\$132,997	NA	NA	\$10,796	\$11,543	35	NA	\$49,589	\$6,562
HUB PEN CO INC	82	180	\$170,204	\$234,974	\$405,177	45	95	\$53,475	\$139,908	37	55	\$18,483	\$36,371	42	30	\$98,246	\$69,695
JEWISH HOME FOR AGED OF	82	134	\$180,316	\$216,179	\$396,495	60	99	\$122,658	\$212,430	NA	NA	\$5,067	\$925	NA	NA	\$52,590	\$2,824
MANAGEMENT & TRAINING CORP	82	76	\$82,765	\$54,065	\$136,829	63	59	\$52,379	\$50,842	NA	NA	\$3,167	\$317	NA	NA	\$27,219	\$2,907
NATIONAL BULK FOOD	82	124	\$36,167	\$43,445	\$79,612	53	102	\$13,177	\$40,703	NA	NA	\$6,550	\$712	NA	NA	\$16,439	\$2,030
TOWN OF WAREHAM	82	111	\$107,102	\$112,125	\$219,227	48	95	\$43,992	\$96,937	NA	NA	\$3,252	\$191	40	NA	\$59,858	\$14,997
TOWN OF WEYMOUTH	82	122	\$150,999	\$103,207	\$254,206	54	99	\$110,345	\$90,977	NA	NA	\$9,417	\$2,868	34	NA	\$31,238	\$9,363
618 MAIN CLOTHING CORP	81	82	\$80,340	\$64,370	\$144,710	65	77	\$62,269	\$64,276	NA	NA	\$4,140	\$94	NA	NA	\$13,931	\$0

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)				
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	
ACE EMPLOYMENT UNLIMITED CORP	81	34	\$149,993	\$102,609	\$252,602	48	32	\$103,110	\$100,180	NA	NA	\$4,907	\$0	31	31	NA	\$41,977	\$2,429
ANTHONY'S PIER 4 INC	81	79	\$98,931	\$73,329	\$172,259	35	47	\$38,817	\$56,900	NA	NA	\$14,761	\$6,657	45	NA	NA	\$45,352	\$9,772
APOLLO SECURITY INC	81	75	\$51,240	\$35,996	\$87,236	40	60	\$16,480	\$32,688	NA	NA	\$7,325	\$662	40	NA	NA	\$27,435	\$2,646
BEAVERBROOK STEP INC	81	105	\$92,195	\$142,575	\$234,770	45	78	\$39,855	\$135,555	33	NA	\$23,393	\$869	38	NA	NA	\$28,948	\$6,150
CITY OF NORTHAMPTON	81	104	\$97,900	\$74,885	\$172,785	48	84	\$53,888	\$64,610	NA	NA	\$3,843	\$297	39	NA	NA	\$40,169	\$9,978
EMPIRE CLEANING INC	81	156	\$86,506	\$147,050	\$233,557	54	96	\$23,795	\$121,273	35	52	\$8,187	\$18,744	34	NA	NA	\$54,524	\$7,034
KEYSTONE SENIOR MANAGEMENT SER	81	93	\$85,404	\$115,439	\$200,843	65	87	\$53,983	\$115,061	NA	NA	\$4,256	\$0	NA	NA	NA	\$27,164	\$378
MHC PERSONNEL SERVICES LLC	81	106	\$67,941	\$60,773	\$128,715	46	80	\$27,497	\$56,068	31	NA	\$6,462	\$1,965	32	NA	NA	\$33,982	\$2,740
OCEAN STATE TEMP AGENCY, LLC	81	111	\$75,171	\$133,228	\$208,399	62	107	\$55,492	\$128,166	NA	NA	\$1,887	\$0	NA	NA	NA	\$17,793	\$5,062
PRESIDENT & TRUSTEES OF WILLIA	81	55	\$103,968	\$29,204	\$133,172	NA	38	\$18,076	\$21,626	NA	NA	\$2,772	\$223	52	NA	NA	\$83,120	\$7,355
QUEST DIAGNOSTICS INC	81	119	\$125,934	\$147,167	\$273,100	63	101	\$56,387	\$138,095	NA	NA	\$33,136	\$964	NA	NA	NA	\$36,411	\$8,107
SAINT LOUIS BREAD CO	81	70	\$115,653	\$66,680	\$182,334	47	51	\$53,383	\$62,273	30	NA	\$9,028	\$2,486	NA	NA	NA	\$53,242	\$1,921
STATE CLEANING SERVICE INC	81	159	\$116,112	\$192,671	\$308,783	45	91	\$43,192	\$182,530	52	62	\$27,639	\$5,719	31	NA	NA	\$45,281	\$4,422
TEAM JO ANN INC	81	48	\$126,285	\$39,924	\$166,209	42	39	\$43,520	\$38,384	NA	NA	\$7,493	\$200	35	NA	NA	\$75,273	\$1,339
TRUGREEN LIMITED PARTNERSHIP	81	73	\$148,199	\$79,174	\$227,372	40	59	\$94,290	\$77,273	NA	NA	\$13,127	\$225	38	NA	NA	\$40,782	\$1,676
VANCE UNIFORMED PROTECTION	81	97	\$153,669	\$117,130	\$270,799	41	76	\$82,939	\$105,412	NA	NA	\$28,345	\$6,994	31	NA	NA	\$42,385	\$4,724
WILLOWOOD OF WILLIAMSTOWN INC	81	108	\$114,884	\$144,702	\$259,586	61	90	\$93,538	\$139,026	NA	NA	\$2,746	\$918	NA	NA	NA	\$18,600	\$4,758
ADCARE HOSPITAL OF WORCESTER	80	76	\$158,007	\$104,110	\$262,117	49	60	\$99,170	\$98,673	NA	NA	\$11,450	\$20	34	NA	NA	\$47,387	\$5,418
BERKSHIRE HOME CARE	80	76	\$96,611	\$56,216	\$152,827	50	63	\$51,218	\$55,410	NA	NA	\$4,892	\$158	36	NA	NA	\$40,501	\$648
CAMBRIDGE PUBLIC HEALTH	80	129	\$115,637	\$162,598	\$278,235	51	95	\$36,729	\$152,632	NA	30	\$29,020	\$2,309	30	NA	NA	\$49,888	\$7,656
FRIENDLY FRUIT INC	80	57	\$144,415	\$50,807	\$195,222	47	43	\$106,894	\$47,198	NA	NA	\$3,939	\$2,089	30	NA	NA	\$33,582	\$1,520
HOME CARE INC	80	145	\$183,451	\$253,584	\$437,036	64	127	\$134,980	\$247,733	NA	NA	\$2,891	\$1,682	NA	NA	NA	\$45,580	\$4,170
LANDRYS SEAFOOD HOUSE ARLINGTO	80	52	\$81,969	\$34,297	\$116,266	38	32	\$17,101	\$27,623	36	NA	\$24,382	\$1,786	39	NA	NA	\$40,486	\$4,888
MASS ASSOCIATION FOR THE BLIND	80	152	\$120,829	\$115,679	\$236,508	43	104	\$56,416	\$106,986	38	41	\$23,652	\$3,395	36	NA	NA	\$40,761	\$5,299
MESSIER MANAGEMENT INC	80	61	\$133,947	\$172,832	\$306,780	53	56	\$73,892	\$170,159	NA	NA	\$19,355	\$19	33	NA	NA	\$40,701	\$2,655
ROCA INC	80	34	\$110,500	\$30,388	\$140,887	60	NA	\$72,262	\$30,178	NA	NA	\$10,123	\$210	NA	NA	NA	\$28,115	\$0
SELF HELP INC	80	180	\$137,647	\$282,415	\$420,062	68	158	\$105,654	\$270,875	NA	NA	\$6,429	\$1,227	NA	NA	NA	\$25,565	\$10,313
STAFFING NETWORK INC	80	64	\$163,532	\$90,946	\$254,478	49	50	\$110,180	\$78,568	NA	NA	\$5,491	\$6,809	38	NA	NA	\$47,861	\$5,570
VOLT MANAGEMENT CORP	80	76	\$50,768	\$38,578	\$89,346	50	67	\$23,648	\$33,401	NA	NA	\$658	\$1,870	35	NA	NA	\$26,462	\$3,307
ANGEL HOME CARE LC	79	116	\$104,513	\$124,681	\$229,194	63	105	\$59,701	\$120,719	NA	NA	\$2,823	\$344	30	NA	NA	\$41,989	\$3,618
CALIFORNIA PIZZA KITCHEN INC	79	51	\$91,770	\$34,377	\$126,147	35	31	\$47,053	\$29,830	33	NA	\$11,453	\$3,928	39	NA	NA	\$33,264	\$619
CHARLS RIVER LABORATORIES INC	79	149	\$104,147	\$204,414	\$308,561	59	113	\$59,066	\$198,518	NA	31	\$8,960	\$319	30	NA	NA	\$36,121	\$5,577
CITY OF HAVERHILL	79	104	\$107,525	\$130,545	\$238,070	53	88	\$67,475	\$120,978	NA	NA	\$1,007	\$58	30	NA	NA	\$39,043	\$9,509
DONNELLY SERVICE GROUP INC	79	158	\$133,112	\$219,076	\$352,188	68	133	\$85,352	\$213,631	NA	NA	\$12,225	\$892	NA	NA	NA	\$35,535	\$4,552
FORESTVIEW NURSING, LLC	79	132	\$149,927	\$206,725	\$356,652	63	113	\$111,481	\$178,889	NA	NA	\$3,684	\$22,366	NA	NA	NA	\$34,762	\$5,471
HALLKEEN BARAN SENIOR SVCS LLC	79	90	\$145,037	\$84,864	\$229,900	43	65	\$51,067	\$77,590	NA	NA	\$24,022	\$1,767	34	NA	NA	\$69,949	\$5,507
HEARTLAND AUTOMOTIVE SERVICES,	79	43	\$107,128	\$19,416	\$126,544	45	34	\$43,024	\$19,403	NA	NA	\$34,299	\$13	NA	NA	NA	\$29,804	\$0
MASSASOIT COMMUNITY COLLEGE	79	71	\$84,327	\$39,133	\$123,460	37	59	\$29,091	\$34,097	NA	NA	\$467	\$7	49	NA	NA	\$54,769	\$5,029
NEW ENGLAND BAPTIST HOSP	79	112	\$104,793	\$107,129	\$211,922	51	83	\$62,945	\$101,391	NA	NA	\$12,230	\$1,646	NA	NA	NA	\$29,618	\$4,092
OLSTEN STAFFING SERVICES CORP	79	NA	\$110,152	\$23,328	\$133,480	NA	NA	\$39,000	\$20,786	NA	NA	\$15,590	\$0	45	NA	NA	\$55,561	\$2,541
PALLADION SERVICES LLC	79	72	\$157,398	\$78,142	\$235,540	33	46	\$54,259	\$60,609	32	NA	\$27,487	\$7,551	45	NA	NA	\$75,653	\$10,523
PUBLISHERS CIRCULATION	79	127	\$99,695	\$84,660	\$184,355	49	84	\$47,905	\$69,593	NA	33	\$2,480	\$1,559	NA	NA	NA	\$49,311	\$13,508
THINGS REMEMBERED INC	79	43	\$79,701	\$32,475	\$112,175	45	38	\$40,277	\$32,279	NA	NA	\$4,549	\$196	33	NA	NA	\$34,875	\$0
TRITON TECHNOLOGIES INC	79	80	\$117,152	\$52,362	\$169,514	50	59	\$79,375	\$40,975	NA	NA	\$2,969	\$492	35	NA	NA	\$34,807	\$10,895
UNISTRESS CORP	79	78	\$85,551	\$47,359	\$132,910	49	59	\$33,175	\$42,520	NA	NA	\$27,395	\$1,715	NA	NA	NA	\$24,981	\$3,123
US LABORATORY CORP	79	136	\$114,529	\$133,873	\$248,401	65	117	\$78,891	\$133,021	NA	NA	\$4,154	\$20	NA	NA	NA	\$31,484	\$832
BLOOMINGDALES INC	78	82	\$141,207	\$140,554	\$281,760	41	63	\$78,518	\$136,695	NA	NA	\$8,109	\$1,612	39	NA	NA	\$54,580	\$2,247
BRIDGE OF CENTRAL MASSACHUSETT	78	113	\$116,363	\$117,651	\$234,014	57	92	\$81,082	\$113,754	NA	NA	\$10,555	\$1,844	NA	NA	NA	\$24,726	\$2,053
C & L DINERS LLC	78	49	\$109,073	\$54,816	\$163,889	44	41	\$60,243	\$53,847	NA	NA	\$9,029	\$968	32	NA	NA	\$39,801	\$0
CAREER GROUP STAFFING SERVICES	78	70	\$80,104	\$73,943	\$154,047	45	64	\$43,150	\$73,737	NA	NA	\$2,334	\$48	41	NA	NA	\$34,619	\$158
CPL GLEN RIDGE LLC	78	146	\$78,044	\$151,545	\$229,589	55	114	\$39,449	\$145,689	NA	NA	\$5,435	\$420	NA	NA	NA	\$33,161	\$5,436
CUMING CORPORATION	78	145	\$75,778	\$179,804	\$255,582	39	90	\$27,254	\$154,171	41	49	\$10,930	\$16,594	35	NA	NA	\$37,594	\$9,039
DIRECTECH, INC.	78	169	\$100,883	\$158,109	\$258,992	56	123	\$43,947	\$140,638	NA	37	\$24,609	\$5,272	31	NA	NA	\$32,327	\$12,200
EXCLUSIVE PARKING LLC	78	35	\$66,306	\$26,056	\$92,362	NA	NA	\$10,322	\$20,664	30	NA	\$22,823	\$103	51	NA	NA	\$33,160	\$5,289
GLOBAL ENVIRONMENTAL SOLUTIONS	78	47	\$99,008	\$40,699	\$139,707	37	40	\$29,259	\$40,501	NA	NA	\$29,627	\$0	43	NA	NA	\$40,121	\$198
HENRY HEYWOOD MEMORIAL HOSP	78	113	\$107,766	\$105,172	\$212,938	53	92	\$64,241	\$98,570	NA	NA	\$8,181	\$1,119	NA	NA	NA	\$35,344	\$5,484
JARD MARKETING KORPORATION	78	79	\$159,619	\$102,698	\$262,316	41	49	\$50,292	\$85,148	NA	NA	\$40,097	\$1,744	47	NA	NA	\$69,229	\$15,805
JEWEL SECURITY, INC.	78	46	\$80,847	\$31,590	\$112,437	36	32	\$22,289	\$24,859	31	NA	\$11,719	\$4,117	34	NA	NA	\$46,839	\$2,614
KINNEY SHOE CORP	78	54	\$45,135	\$15,027	\$60,162	50	45	\$16,147	\$15,007	NA	NA	\$12,295	\$20	NA	NA	NA	\$16,692	\$0
LASERSHIP INC	78	NA	\$87,830	\$9,025	\$96,856	47	NA	\$45,493	\$9,025	NA	NA	\$10,434	\$0	NA	NA	NA	\$31,903	\$0
MCLEAN HOSPITAL CORPORATION	78	104	\$82,472	\$97,265	\$179,738	46	77	\$39,844	\$91,180	NA	NA	\$3,079	\$1,215	32	NA	NA	\$39,550	\$4,870

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Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
OLYMPIA SPORT CENTER INC	78	34	\$67,489	\$16,307	\$83,797	38	NA	\$36,882	\$16,307	NA	NA	\$3,438	\$0	38	NA	\$27,169	\$0
OMNIGLOW CORPORATION	78	86	\$92,680	\$126,366	\$219,046	45	70	\$47,186	\$119,241	NA	NA	\$4,282	\$671	36	NA	\$41,212	\$6,455
PLASTIC PACKAGING CORP	78	58	\$128,274	\$64,932	\$193,206	62	50	\$96,697	\$64,547	NA	NA	\$5,778	\$385	NA	NA	\$25,798	\$0
PURITY SERVICES INC	78	112	\$129,066	\$156,488	\$285,554	53	76	\$69,361	\$145,936	30	31	\$19,103	\$867	NA	NA	\$40,602	\$9,685
RELCO LLC	78	50	\$101,848	\$43,289	\$145,138	45	41	\$46,526	\$38,439	NA	NA	\$13,022	\$840	32	NA	\$42,300	\$4,010
SFX CORP	78	35	\$50,698	\$17,266	\$67,965	NA	NA	\$16,926	\$16,585	NA	NA	\$3,193	\$36	49	NA	\$30,579	\$644
STARWOOD RESERVATIONS LLC	78	88	\$121,861	\$117,541	\$239,402	41	71	\$53,908	\$104,835	NA	NA	\$28,365	\$382	31	NA	\$39,588	\$12,324
TRUSTEES OF RESERVATIONS THE	78	34	\$106,547	\$23,428	\$129,975	NA	NA	\$23,325	\$17,221	NA	NA	\$7,462	\$0	58	NA	\$75,761	\$6,207
ULTIMATE SERVICES INC	78	86	\$91,333	\$51,399	\$142,732	51	65	\$40,070	\$47,812	NA	NA	\$3,180	\$322	38	NA	\$48,082	\$3,265
USAIR INC	78	88	\$107,291	\$78,720	\$186,011	50	71	\$55,250	\$75,070	NA	NA	\$10,502	\$1,107	NA	NA	\$41,539	\$2,543
AMERICAN INTERNATIONAL	77	40	\$109,361	\$53,134	\$162,495	45	39	\$61,087	\$52,392	NA	NA	\$6,012	\$0	35	NA	\$42,262	\$742
ATLANTIC FROST SEAFOODS	77	NA	\$95,116	\$10,008	\$105,124	42	NA	\$48,173	\$8,118	NA	NA	\$18,256	\$0	NA	NA	\$28,687	\$1,889
CITY OF PEABODY TRES OFFICE	77	92	\$142,110	\$101,395	\$243,505	45	77	\$87,771	\$91,693	NA	NA	\$3,327	\$0	37	NA	\$51,011	\$9,702
COURTYARD NURSING CARE CENTER	77	133	\$131,917	\$140,762	\$272,679	51	94	\$82,358	\$136,082	31	35	\$25,140	\$1,805	NA	NA	\$24,418	\$2,876
GARDNER ATHOL AREA MENTAL	77	NA	\$303,666	\$4,304	\$307,970	64	NA	\$284,726	\$2,359	NA	NA	\$5,081	\$1,944	NA	NA	\$13,859	\$0
GROSVENOR PARK NURSING CENTER	77	147	\$92,007	\$145,037	\$237,043	62	128	\$72,404	\$135,256	NA	NA	\$9,228	\$8,034	NA	NA	\$10,375	\$1,747
MASSACHUSETTS MUTUAL LIFE INS	77	131	\$70,460	\$148,225	\$218,685	59	122	\$46,773	\$144,197	NA	NA	\$8,121	\$2,195	NA	NA	\$15,565	\$1,833
PRIDE INC	77	NA	\$282,942	\$12,173	\$295,115	75	NA	\$276,731	\$11,658	NA	NA	\$2,071	\$515	NA	NA	\$4,140	\$0
SMS ACQUISITION INC	77	68	\$95,698	\$81,546	\$177,244	NA	NA	\$21,302	\$52,407	44	NA	\$15,009	\$9,335	54	NA	\$59,388	\$19,804
VISITING NURSE ASSOC OF	77	112	\$100,588	\$105,034	\$205,621	47	87	\$42,666	\$93,556	NA	NA	\$6,121	\$170	33	NA	\$51,800	\$11,307
AIRWAY CLEANERS LLC	76	87	\$136,079	\$117,039	\$253,119	42	63	\$40,380	\$110,707	31	NA	\$23,244	\$584	45	NA	\$72,456	\$5,749
ALLIANCE ENERGY CORP	76	78	\$93,579	\$39,763	\$133,341	42	62	\$35,593	\$26,323	NA	NA	\$6,307	\$13,326	39	NA	\$51,679	\$113
BEST HOME CARE N MORE INC	76	99	\$129,333	\$65,043	\$194,376	49	69	\$76,563	\$61,051	NA	NA	\$15,453	\$917	NA	NA	\$37,317	\$3,076
BLUE CROSS BLUE SHIELD OF MASS	76	99	\$45,844	\$66,664	\$112,509	47	87	\$24,627	\$65,928	NA	NA	\$4,576	\$737	NA	NA	\$16,642	\$0
CHEZ JOSEF INC	76	50	\$108,649	\$30,732	\$139,381	47	45	\$70,861	\$29,940	NA	NA	\$2,492	\$331	37	NA	\$35,296	\$461
CHRISTOPHER HOUSE INC	76	139	\$111,745	\$203,226	\$314,970	55	116	\$54,503	\$189,915	NA	NA	\$8,388	\$3,097	30	NA	\$48,853	\$10,213
EVERGREEN SOLAR INC	76	116	\$103,735	\$102,934	\$206,669	50	90	\$65,328	\$87,521	NA	NA	\$4,642	\$1,609	NA	NA	\$33,765	\$13,804
FULFILLMENT PLUS INC	76	51	\$110,905	\$59,310	\$170,215	37	45	\$36,939	\$55,830	NA	NA	\$5,568	\$98	42	NA	\$68,398	\$3,382
HAMPSHIRE HOUSE CORP	76	69	\$79,077	\$59,363	\$138,440	36	41	\$27,185	\$47,988	NA	NA	\$8,834	\$6,721	40	NA	\$43,057	\$4,654
HIGHLANDER NURSING, LLC	76	91	\$139,459	\$126,548	\$266,007	54	81	\$78,608	\$125,745	NA	NA	\$7,187	\$543	NA	NA	\$53,663	\$2,611
LEO P LACHANCE CENTER FOR	76	112	\$103,654	\$104,930	\$208,585	62	101	\$76,490	\$102,399	NA	NA	\$5,573	\$296	NA	NA	\$21,591	\$2,236
MAR AZR FOODS INC	76	152	\$74,216	\$76,391	\$150,607	46	90	\$21,693	\$67,745	37	55	\$11,034	\$6,343	45	NA	\$41,488	\$2,303
MIDLAND HOTEL CORP	76	106	\$95,840	\$93,626	\$189,466	43	64	\$36,666	\$70,604	NA	30	\$17,042	\$6,598	38	NA	\$42,132	\$16,423
MOBILE SOLUTION CORPORATION TH	76	NA	\$99,095	\$24,114	\$123,209	42	NA	\$42,299	\$22,632	NA	NA	\$27,572	\$0	32	NA	\$29,224	\$1,482
RECORD TOWN INC	76	46	\$119,040	\$28,334	\$147,374	41	35	\$70,148	\$28,334	NA	NA	\$16,981	\$0	32	NA	\$31,910	\$0
ROGERSON HOUSE	76	128	\$100,447	\$226,044	\$326,491	48	94	\$52,819	\$205,362	NA	NA	\$13,260	\$13,316	NA	NA	\$34,368	\$7,366
SPORTS AUTHORITY INC THE	76	30	\$126,056	\$33,725	\$159,781	39	NA	\$38,040	\$30,849	NA	NA	\$12,786	\$536	42	NA	\$75,231	\$2,340
221 FITZGERALD DRIVE OPERATING	75	122	\$102,311	\$108,084	\$210,396	64	104	\$73,717	\$105,506	NA	NA	\$4,210	\$265	NA	NA	\$24,384	\$2,313
BOSTON CHECK CASHERS #1 INC	75	117	\$252,071	\$174,752	\$426,823	48	90	\$181,878	\$167,970	32	NA	\$20,517	\$5,677	NA	NA	\$49,676	\$1,105
CITY OF METHUEN	75	127	\$112,817	\$152,335	\$265,153	56	114	\$66,974	\$145,101	NA	NA	\$1,039	\$0	33	NA	\$44,804	\$7,234
FROIO MANAGEMENT GROUP INC	75	65	\$113,138	\$81,957	\$195,095	46	53	\$48,883	\$73,942	NA	NA	\$21,336	\$4,327	35	NA	\$42,918	\$3,687
GLOBE FACILITY LTD PTNSP	75	NA	\$98,553	\$38,323	\$136,876	33	NA	\$33,949	\$36,602	NA	NA	\$1,106	\$246	46	NA	\$63,499	\$1,475
GOLDEN HAWK OF MA LLC	75	40	\$63,963	\$27,718	\$91,681	51	38	\$34,708	\$27,500	NA	NA	\$7,175	\$218	NA	NA	\$22,080	\$0
HELLENIC WOMEN'S BENEVOLENT AS	75	188	\$69,509	\$146,142	\$215,651	59	129	\$37,740	\$130,306	31	48	\$9,540	\$498	32	NA	\$22,230	\$15,338
HUGHES AIRCRAFT COMPANY	75	60	\$82,970	\$60,651	\$143,621	37	55	\$33,231	\$57,999	NA	NA	\$5,577	\$0	38	NA	\$44,163	\$2,651
INTERSEMINARIAN PROJECT	75	NA	\$243,397	\$13,818	\$257,215	57	NA	\$173,235	\$13,816	NA	NA	\$50,385	\$2	NA	NA	\$19,777	\$0
NASHOBA HILL CORP	75	41	\$48,044	\$16,492	\$64,536	38	31	\$19,972	\$16,110	NA	NA	\$1,771	\$67	33	NA	\$26,301	\$315
SELLIA CORPORATION	75	81	\$106,557	\$72,156	\$178,713	57	70	\$66,587	\$66,915	NA	NA	\$12,168	\$765	NA	NA	\$27,802	\$4,476
SHERE CORP	75	82	\$115,281	\$83,039	\$198,320	37	55	\$53,518	\$68,169	30	NA	\$22,302	\$2,525	33	NA	\$39,460	\$12,346
SONS OF DIVINE PROVIDENCE	75	111	\$155,858	\$94,731	\$250,588	45	74	\$49,840	\$91,559	33	33	\$49,062	\$854	33	NA	\$56,955	\$2,317
TOWN OF RANDOLPH	75	95	\$118,982	\$146,354	\$265,336	52	86	\$68,232	\$140,939	NA	NA	\$9,468	\$1	32	NA	\$41,281	\$5,413
TRIDENT ENVIRONMENTAL GROUP LL	75	55	\$50,287	\$26,333	\$76,620	37	43	\$20,916	\$24,794	NA	NA	\$1,814	\$58	41	NA	\$27,557	\$1,481
WENTWORTH INSTITUTE OF TECHNOL	75	NA	\$87,728	\$16,282	\$104,010	34	NA	\$17,939	\$14,087	NA	NA	\$25,309	\$0	36	NA	\$44,479	\$2,195
WILLIAM J. COMPANY LLC	75	78	\$77,594	\$84,835	\$162,429	55	66	\$51,326	\$82,925	NA	NA	\$1,716	\$31	NA	NA	\$24,552	\$1,880
ALTERNATE CONCEPTS INC	74	120	\$129,440	\$142,358	\$271,797	37	84	\$63,487	\$132,063	34	30	\$18,167	\$3,580	35	NA	\$47,786	\$6,715
CAPE COD CHILD DEVELOPMENT	74	137	\$96,491	\$114,722	\$211,214	56	110	\$50,964	\$107,533	NA	NA	\$5,195	\$1,485	34	NA	\$40,332	\$5,704
CEC PARTNERSHIP LP	74	93	\$110,576	\$130,656	\$241,232	48	78	\$51,809	\$115,514	NA	NA	\$3,593	\$0	34	NA	\$55,173	\$15,143
CITY OF FITCHBURG	74	110	\$104,364	\$86,800	\$191,164	43	79	\$55,952	\$81,360	NA	NA	\$8,840	\$3,334	33	NA	\$39,572	\$2,106
GEM GROUP INC	74	145	\$120,116	\$231,917	\$352,033	54	112	\$85,122	\$216,064	NA	NA	\$1,776	\$7,808	NA	NA	\$33,218	\$8,044
GENTLE COMMUNICATIONS LLC	74	124	\$94,566	\$142,501	\$237,067	57	98	\$58,707	\$119,175	NA	NA	\$3,243	\$9,831	NA	NA	\$32,616	\$13,495
GEP BTL LLC	74	NA	\$63,456	\$5,185	\$68,642	NA	NA	\$6,698	\$4,714	NA	NA	\$18,984	\$439	44	NA	\$37,774	\$32

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See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
GREATER NEW BEDFORD	74	140	\$105,914	\$140,533	\$246,447	47	91	\$62,108	\$131,071	35	44	\$19,355	\$3,716	NA	NA	\$24,451	\$5,747
HIGHGATE NURSING, LLC	74	136	\$155,989	\$132,284	\$288,273	55	101	\$111,163	\$123,809	NA	31	\$8,332	\$2,666	NA	NA	\$36,494	\$5,810
JEWISH NURSING HOME OF WESTERN MASSACHUSETTS CAREER DEVELOPME	74	146	\$131,048	\$236,583	\$367,631	65	136	\$104,406	\$231,153	NA	NA	\$4,710	\$426	NA	NA	\$21,931	\$5,004
MERRIMACK VALLEY YMCA	74	79	\$159,250	\$154,289	\$313,539	52	74	\$71,980	\$146,424	NA	NA	\$25,088	\$145	NA	NA	\$62,182	\$7,720
NEW ENGLAND ART PUBLISHERS INC	74	68	\$92,026	\$78,640	\$170,666	46	55	\$39,371	\$71,786	NA	NA	\$12,302	\$269	33	NA	\$40,354	\$6,584
RESOURCES FOR HUMAN DEVELOPMEN	74	113	\$78,842	\$40,102	\$118,944	43	76	\$48,250	\$36,683	NA	33	\$6,357	\$1,159	NA	NA	\$24,235	\$2,260
419 CORPORATION	73	95	\$75,014	\$67,501	\$142,515	59	80	\$57,117	\$66,422	NA	NA	\$3,706	\$968	NA	NA	\$14,191	\$110
49 THOMAS PATTEN DRIVE OPERATI	73	163	\$83,515	\$160,746	\$244,261	57	126	\$47,132	\$157,187	NA	32	\$5,583	\$814	NA	NA	\$30,799	\$2,746
ALLIANCE HEALTH OF BROCKTON IN	73	124	\$73,347	\$115,455	\$188,802	59	99	\$38,059	\$109,396	NA	NA	\$3,611	\$1,332	NA	NA	\$31,678	\$4,726
CONNECTICUT PIE INC	73	141	\$96,951	\$129,957	\$226,908	56	125	\$55,664	\$116,294	NA	NA	\$9,048	\$264	NA	NA	\$32,238	\$13,400
EASTERN STATES EXPOSITION	73	43	\$89,626	\$29,124	\$118,750	44	40	\$40,324	\$28,927	NA	NA	\$1,783	\$0	NA	NA	\$47,519	\$197
EMERSON COLLEGE	73	NA	\$52,799	\$12,027	\$64,826	NA	NA	\$3,471	\$11,269	NA	NA	\$1,668	\$0	58	NA	\$47,660	\$758
HALLMARK MARKETING CORP	73	66	\$151,970	\$49,372	\$201,342	35	56	\$43,502	\$34,321	NA	NA	\$4,309	\$115	42	NA	\$104,159	\$14,936
HOME MADE BRAND FOODS, INC.	73	110	\$82,351	\$93,651	\$176,002	31	69	\$13,623	\$87,701	36	39	\$15,665	\$1,141	46	NA	\$53,063	\$4,809
HUB DONUTS INC	73	84	\$132,415	\$89,106	\$221,521	35	60	\$42,207	\$62,904	NA	NA	\$24,897	\$7,589	40	NA	\$65,312	\$18,614
JESSICA DONUTS INC	73	44	\$101,865	\$50,584	\$152,449	56	40	\$67,725	\$50,584	NA	NA	\$4,022	\$0	NA	NA	\$30,117	\$0
LQ MANAGEMENT LLC	73	108	\$131,810	\$137,192	\$269,003	47	78	\$61,392	\$132,484	NA	NA	\$26,090	\$4,364	NA	NA	\$44,328	\$345
MASS SOCIETY FOR THE PREVENTIO	73	118	\$84,666	\$147,064	\$231,730	53	102	\$66,065	\$143,431	NA	NA	\$2,635	\$1,388	NA	NA	\$15,966	\$2,246
MULTICULTRAL COMM SERVICES OF	73	108	\$96,160	\$100,036	\$196,196	56	96	\$61,267	\$100,036	NA	NA	\$3,779	\$0	NA	NA	\$31,114	\$486
NEW BOSTON GARDEN CORP	73	34	\$79,209	\$11,300	\$90,509	NA	NA	\$15,734	\$10,520	NA	NA	\$8,788	\$294	46	NA	\$54,687	\$0
PAUL MARC ASSOCIATES INC	73	46	\$59,658	\$26,167	\$85,825	43	39	\$21,015	\$26,167	NA	NA	\$14,111	\$0	30	NA	\$24,532	\$0
RIVERSIDE COMMUNITY MENTAL	73	70	\$73,661	\$81,661	\$155,321	49	54	\$54,150	\$68,655	NA	NA	\$1,691	\$10,607	NA	NA	\$17,820	\$2,398
ROBERT BAKER INC	73	30	\$112,061	\$27,734	\$139,795	41	NA	\$46,733	\$27,352	NA	NA	\$6,695	\$0	36	NA	\$58,633	\$382
TOWN OF FAIRHAVEN	73	65	\$66,715	\$33,369	\$100,084	33	50	\$17,141	\$32,199	NA	NA	\$4,115	\$34	42	NA	\$45,459	\$1,136
WINN PAYROLL CORP	73	118	\$78,958	\$109,678	\$188,636	49	83	\$54,185	\$103,615	NA	30	\$7,093	\$2,062	NA	NA	\$17,681	\$4,002
APPLE COMPUTER INC	72	NA	\$122,859	\$18,627	\$141,485	NA	NA	\$13,508	\$15,953	NA	NA	\$22,955	\$220	50	NA	\$86,396	\$2,453
BEAUMONT NURSING HOME INC	72	126	\$99,541	\$136,662	\$236,203	56	104	\$54,708	\$103,268	NA	NA	\$6,165	\$19,599	NA	NA	\$38,667	\$13,796
CLUB DEMONSTRATION SERVICES IN	72	51	\$150,072	\$56,012	\$206,084	42	37	\$88,467	\$53,961	NA	NA	\$10,751	\$712	30	NA	\$50,855	\$1,340
HARMON LAW OFFICES PC	72	67	\$129,013	\$91,952	\$220,965	42	55	\$78,275	\$75,127	NA	NA	\$3,898	\$727	35	NA	\$46,841	\$16,098
IKON OFFICE SOLUTIONS, INC	72	115	\$119,663	\$149,937	\$269,600	42	74	\$68,922	\$138,533	NA	39	\$16,556	\$2,802	NA	NA	\$34,185	\$8,602
MONRO MUFFLER BRAKE INC	72	34	\$58,802	\$30,102	\$88,904	33	NA	\$14,146	\$27,835	NA	NA	\$9,257	\$329	35	NA	\$35,399	\$1,938
POSITIVE ACTION AGAINST CHEMIC	72	NA	\$189,876	\$34,424	\$224,300	58	NA	\$168,179	\$34,424	NA	NA	\$2,837	\$0	NA	NA	\$18,860	\$0
ROCKYS HARDWARE INC	72	53	\$84,780	\$59,291	\$144,071	39	45	\$25,374	\$51,546	NA	NA	\$2,737	\$2,249	37	NA	\$56,670	\$5,496
SOLO CUP OPERATING CORPORATION	72	87	\$40,863	\$30,033	\$70,895	46	64	\$15,217	\$29,016	NA	NA	\$7,265	\$22	NA	NA	\$18,380	\$995
SOUPER SALAD HIGH STREET INC	72	73	\$80,444	\$74,630	\$155,074	52	57	\$41,007	\$71,810	NA	NA	\$4,676	\$912	NA	NA	\$34,761	\$1,908
SUPPORTIVE CARE INC	72	112	\$149,357	\$167,465	\$316,822	55	97	\$90,127	\$166,589	NA	NA	\$5,325	\$72	NA	NA	\$53,905	\$805
TEAMWARK STAFFIN SERVICE INC	72	73	\$48,025	\$18,620	\$66,645	35	41	\$12,478	\$15,835	30	NA	\$8,911	\$1,203	37	NA	\$26,635	\$1,582
TODAYS TEMPS INC	72	99	\$70,264	\$66,201	\$136,465	45	65	\$33,263	\$63,657	NA	30	\$4,930	\$1,350	37	NA	\$32,072	\$1,193
WAREHAM HEALTH GROUP LLC	72	127	\$114,677	\$168,626	\$283,303	56	103	\$86,850	\$166,523	NA	NA	\$11,839	\$0	NA	NA	\$15,988	\$2,102
YOUNG MENS CHRISTIAN ASSOCIATI	72	47	\$105,358	\$46,137	\$151,495	39	39	\$58,204	\$45,910	NA	NA	\$9,791	\$227	30	NA	\$37,363	\$0
ALLIANCE HEALTH OF QUINCY INC	71	154	\$114,452	\$156,481	\$270,933	45	91	\$45,006	\$133,714	33	54	\$18,106	\$3,653	31	NA	\$51,340	\$19,115
ANDVENTURE INC	71	82	\$36,398	\$26,305	\$62,703	46	69	\$16,823	\$21,995	NA	NA	\$236	\$38	32	NA	\$19,339	\$4,272
BEVERLY PUBLIC SCHOOLS	71	81	\$117,615	\$71,148	\$188,763	38	70	\$66,223	\$64,483	NA	NA	\$2,683	\$990	40	NA	\$48,709	\$5,675
CBI OPERATIONS LLC	71	68	\$64,190	\$40,576	\$104,766	30	58	\$19,673	\$37,646	NA	NA	\$8,588	\$1,970	37	NA	\$35,929	\$959
CITY OF WALTHAM	71	72	\$120,636	\$80,483	\$201,120	44	64	\$81,538	\$79,325	NA	NA	\$3,176	\$470	31	NA	\$35,922	\$688
COCA COLA ENTERPRISES INC	71	100	\$66,579	\$81,044	\$147,623	39	79	\$27,701	\$71,399	NA	NA	\$4,941	\$481	NA	NA	\$33,937	\$9,164
CODMAN SQUARE HEALTH CENTER IN	71	110	\$111,611	\$174,591	\$286,202	44	82	\$60,582	\$162,597	NA	NA	\$16,269	\$3,097	NA	NA	\$34,759	\$8,897
COOPERATIVE FOR HUMAN SERVICES	71	93	\$81,758	\$83,811	\$165,570	41	63	\$41,615	\$77,690	NA	NA	\$9,130	\$1,527	34	NA	\$31,013	\$4,594
GOURMET CATERERS INC	71	62	\$93,441	\$53,348	\$146,789	35	47	\$23,333	\$50,396	NA	NA	\$10,025	\$679	39	NA	\$60,082	\$2,273
GREATER BOSTON HOME HEALTH	71	107	\$75,025	\$71,982	\$147,007	50	88	\$31,450	\$70,267	NA	NA	\$8,605	\$447	NA	NA	\$34,970	\$1,269
GSWA SERVICES INC	71	109	\$116,305	\$140,436	\$256,740	52	90	\$73,825	\$134,727	NA	NA	\$2,037	\$140	NA	NA	\$40,442	\$5,569
INTERSTATE HOTELS LLC	71	118	\$85,304	\$162,257	\$247,560	38	77	\$26,527	\$144,132	33	38	\$19,564	\$13,615	NA	NA	\$39,213	\$4,510
KIDDIE KANDIDS LLC	71	78	\$71,326	\$55,856	\$127,182	54	71	\$53,573	\$55,856	NA	NA	\$2,121	\$21	NA	NA	\$15,631	\$0
LEOMINSTER DONUTS INC	71	91	\$87,892	\$81,746	\$169,637	55	72	\$55,032	\$78,673	NA	NA	\$25,068	\$2,634	NA	NA	\$7,792	\$439
NATIONAL ENGINEERING SERV CORP	71	97	\$97,471	\$91,298	\$188,769	41	78	\$54,575	\$81,286	NA	NA	\$6,565	\$2,684	32	NA	\$36,331	\$7,328
QUABBIN VALLEY CONVALESCENT	71	121	\$89,403	\$102,377	\$191,780	54	105	\$57,938	\$100,088	NA	NA	\$2,067	\$146	NA	NA	\$29,398	\$2,143
SAMOSET ST DONUTS INC	71	69	\$81,951	\$32,446	\$114,396	45	56	\$37,717	\$31,803	NA	NA	\$19,199	\$363	NA	NA	\$23,034	\$280
SENIOR RESIDENTIAL CARE/KINGST	71	176	\$108,134	\$136,104	\$244,239	60	132	\$70,149	\$129,296	NA	38	\$14,236	\$1,937	NA	NA	\$23,750	\$4,872
TELEFUND INC	71	NA	\$99,474	\$2,436	\$101,910	37	NA	\$49,424	\$2,436	NA	NA	\$16,059	\$0	37	NA	\$33,991	\$0
WEST BRIDGEWATER MEDICAL	71	120	\$112,320	\$147,316	\$259,636	57	107	\$59,689	\$142,909	NA	NA	\$2,462	\$173	NA	NA	\$50,169	\$4,232

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Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
AC RAYNHAM HOLDINGS INC	70	50	\$101,816	\$40,212	\$142,028	43	45	\$65,511	\$40,212	NA	NA	\$9,660	\$0	NA	NA	\$26,644	\$0
AMERICAN SEAFOODS INTERNATIONA	70	89	\$53,606	\$90,327	\$143,933	46	66	\$25,047	\$82,204	NA	NA	\$9,548	\$20	NA	NA	\$19,010	\$8,102
ATTENTIVE HOME CARE, INC.	70	98	\$153,440	\$118,715	\$272,156	49	80	\$89,701	\$103,983	NA	NA	\$8,420	\$1,081	NA	NA	\$55,320	\$13,651
CITY OF ATTLEBORO	70	78	\$77,758	\$47,826	\$125,585	45	70	\$27,384	\$44,013	NA	NA	\$9,800	\$0	NA	NA	\$40,574	\$3,814
CITY OF LEOMINSTER	70	109	\$87,922	\$133,279	\$221,201	48	97	\$45,658	\$121,988	NA	NA	\$2,269	\$7,737	NA	NA	\$39,994	\$3,555
CROSBYS MARKET INC	70	NA	\$199,322	\$27,222	\$226,544	46	NA	\$134,491	\$24,053	NA	NA	\$21,894	\$233	NA	NA	\$42,938	\$2,935
DEMAKES ENTERPRISES INC	70	127	\$125,172	\$155,513	\$280,685	36	86	\$33,467	\$130,068	NA	35	\$8,197	\$14,504	36	NA	\$83,508	\$10,941
FINISH LINE INC	70	NA	\$62,783	\$14,561	\$77,344	41	NA	\$37,420	\$14,561	NA	NA	\$5,146	\$0	NA	NA	\$20,217	\$0
HABIT OPCO INC	70	83	\$85,630	\$78,935	\$164,565	43	68	\$49,734	\$77,885	NA	NA	\$7,003	\$591	NA	NA	\$28,893	\$459
JUST FOOD SERVICE TEMPS INC.	70	37	\$69,387	\$5,695	\$75,082	45	NA	\$31,361	\$5,260	NA	NA	\$25,222	\$0	30	NA	\$12,804	\$435
LODGIAN HOTELS INC	70	86	\$113,342	\$57,865	\$171,207	39	58	\$51,289	\$53,583	NA	NA	\$9,768	\$571	33	NA	\$52,284	\$3,712
MASONIC HOME INC	70	114	\$140,026	\$191,707	\$331,733	53	89	\$104,356	\$181,859	NA	NA	\$12,103	\$2,700	NA	NA	\$23,566	\$7,148
MONTAHOUSETT OPPORTUNITY COUNC	70	134	\$123,635	\$164,790	\$288,425	59	109	\$94,950	\$162,247	NA	NA	\$10,505	\$814	NA	NA	\$18,180	\$1,730
NORTON AND ASSOCIATES INC	70	110	\$58,854	\$51,895	\$110,750	54	99	\$37,082	\$50,145	NA	NA	\$1,472	\$151	NA	NA	\$20,300	\$1,599
PEOPLE 2.0 GLOBAL, INC.	70	NA	\$60,590	\$35,577	\$96,167	42	NA	\$27,802	\$33,290	NA	NA	\$4,018	\$0	NA	NA	\$28,770	\$2,287
PETERBOROUGH GROUP	70	56	\$142,764	\$91,595	\$234,359	39	52	\$78,236	\$87,867	NA	NA	\$11,060	\$0	31	NA	\$53,468	\$3,728
SAHIL HOSPITALITY CORPORATION	70	51	\$70,716	\$40,927	\$111,643	50	49	\$46,885	\$40,780	NA	NA	\$2,012	\$0	NA	NA	\$21,819	\$148
SJ BURLINGTON FOOD INC	70	129	\$133,516	\$113,304	\$246,820	41	83	\$42,293	\$74,443	NA	NA	\$8,809	\$2,063	44	NA	\$82,413	\$36,798
SRV WEST SPRINGFIELD, INC.	70	101	\$112,050	\$153,331	\$265,382	56	96	\$82,582	\$152,677	NA	NA	\$4,380	\$0	NA	NA	\$25,089	\$654
WINCHESTER HOSPITAL	70	81	\$61,970	\$75,001	\$136,971	39	72	\$30,095	\$69,670	NA	NA	\$3,044	\$0	30	NA	\$28,830	\$5,331
YWCA OF WORCESTER	70	69	\$115,280	\$94,051	\$209,331	41	56	\$46,740	\$88,747	NA	NA	\$2,954	\$199	31	NA	\$65,586	\$5,106
660 CORPORATION	69	65	\$114,596	\$106,522	\$221,118	NA	36	\$53,625	\$92,042	30	NA	\$7,186	\$8,492	44	NA	\$53,785	\$5,987
AMER RED CROSS BLOOD	69	124	\$39,784	\$97,011	\$136,795	51	101	\$25,717	\$92,954	NA	NA	\$6,423	\$0	NA	NA	\$7,644	\$4,057
BEDFORD VILLAGE NURSING HM INC	69	93	\$95,933	\$121,570	\$217,503	50	77	\$49,676	\$100,229	NA	NA	\$9,387	\$19,951	NA	NA	\$36,870	\$1,390
CATHOLIC CHARITIES OF WORCESTR	69	NA	\$181,348	\$75,217	\$256,565	41	NA	\$105,584	\$63,731	NA	NA	\$13,475	\$2,417	33	NA	\$62,289	\$9,069
CENTER FOR EXTENDED CARE	69	88	\$90,373	\$106,094	\$196,467	52	74	\$46,000	\$103,028	NA	NA	\$1,372	\$0	NA	NA	\$43,001	\$3,066
CHAIR 5 RESTAURANTS LLC	69	46	\$85,683	\$39,033	\$124,716	41	38	\$50,242	\$38,155	NA	NA	\$7,713	\$878	31	NA	\$27,728	\$0
COMMONWEALTH FLATS DEVELOPMENT	69	125	\$125,090	\$121,164	\$246,254	40	92	\$69,184	\$115,344	NA	NA	\$7,529	\$1,929	33	NA	\$48,376	\$3,891
DLC CORP	69	NA	\$84,490	\$9,983	\$94,473	NA	NA	\$58,452	\$9,675	NA	NA	\$4,955	\$0	43	NA	\$21,083	\$308
FACILITY MANAGEMENT CORPORATIO	69	61	\$78,357	\$45,145	\$123,502	42	56	\$40,609	\$40,638	NA	NA	\$1,390	\$0	30	NA	\$36,358	\$4,507
HEALTH PERSONNEL OPTIONS CORP	69	96	\$85,386	\$149,326	\$234,712	43	82	\$51,417	\$143,804	NA	NA	\$6,626	\$1,459	NA	NA	\$27,343	\$4,063
LIBERTY BAKERY KITCHEN INC	69	116	\$194,369	\$172,925	\$367,294	38	64	\$72,456	\$159,108	45	45	\$61,173	\$3,611	39	NA	\$60,741	\$10,206
MALONEY PROPERTIES INC	69	117	\$111,682	\$128,492	\$240,174	52	90	\$57,790	\$122,657	NA	NA	\$38,543	\$3,124	NA	NA	\$15,348	\$2,710
MASS EXTERIORS INC	69	53	\$67,665	\$19,410	\$87,074	55	48	\$49,396	\$19,410	NA	NA	\$11,957	\$0	NA	NA	\$6,312	\$0
MCGONAGLE CONTINGENCY STAFFING	69	57	\$58,884	\$39,557	\$98,440	39	50	\$19,937	\$38,164	NA	NA	\$7,051	\$1,393	NA	NA	\$31,895	\$0
MENTOR MANAGEMENT INC	69	103	\$71,784	\$98,663	\$170,447	44	71	\$40,839	\$90,559	NA	NA	\$3,269	\$2,670	NA	NA	\$27,676	\$5,434
NEW ENG CLEANING SERV INC	69	127	\$128,463	\$88,933	\$217,396	37	73	\$42,815	\$70,862	35	44	\$27,363	\$10,993	39	NA	\$58,285	\$7,078
QUINCY INTERFAITH SHELTERING	69	45	\$254,751	\$57,176	\$311,927	53	41	\$205,918	\$55,053	NA	NA	\$12,950	\$882	NA	NA	\$35,882	\$1,242
REPUBLIC PARKING SYSTEM OF	69	49	\$98,780	\$97,098	\$195,878	31	41	\$37,662	\$92,335	NA	NA	\$5,953	\$1,246	31	NA	\$55,164	\$3,517
RSV INC	69	94	\$111,578	\$139,177	\$250,756	53	75	\$85,071	\$120,732	NA	NA	\$6,451	\$17,378	NA	NA	\$20,057	\$1,068
SOUTHPOINTE NURSING HOME INC	69	116	\$117,843	\$173,701	\$291,544	58	98	\$85,419	\$170,103	NA	NA	\$6,373	\$1,090	NA	NA	\$26,051	\$2,507
SPRINGFIELD COLLEGE	69	67	\$187,153	\$104,932	\$292,085	37	60	\$128,998	\$95,542	NA	NA	\$1,413	\$226	35	NA	\$56,742	\$9,165
TASTES ON THE FLY BOSTON, LLC	69	64	\$71,896	\$101,754	\$173,650	41	43	\$38,642	\$97,175	NA	NA	\$8,302	\$2,942	NA	NA	\$24,952	\$1,637
TOWN FAIR TIRE CENTERS OF MASS	69	60	\$209,955	\$10,561	\$220,516	33	44	\$6,883	\$8,533	NA	NA	\$3,859	\$250	31	NA	\$10,253	\$1,779
WASH DEPOT HOLDINGS INC	69	58	\$139,749	\$31,640	\$171,389	48	36	\$92,360	\$23,201	NA	NA	\$8,997	\$1,142	NA	NA	\$38,392	\$7,297
WINTER WYMAN TEMPORARY	69	74	\$50,051	\$40,498	\$90,549	40	61	\$22,265	\$36,448	NA	NA	\$4,740	\$172	NA	NA	\$23,047	\$3,878
ALTERNATIVE SUPPORTS INC	68	85	\$61,591	\$80,407	\$141,998	56	73	\$44,599	\$79,538	NA	NA	\$1,372	\$0	NA	NA	\$15,620	\$869
BRAINTREE NURSING, LLC	68	143	\$108,669	\$170,928	\$279,597	48	103	\$49,499	\$166,252	NA	36	\$11,193	\$1,312	30	NA	\$47,977	\$3,365
CAFE MANAGEMENT ASSOCIATES LLC	68	55	\$61,434	\$40,757	\$102,191	43	44	\$33,160	\$40,268	NA	NA	\$1,879	\$131	NA	NA	\$26,395	\$358
CARRIBEAN FOUNDATION OF B	68	80	\$143,398	\$148,308	\$291,706	45	60	\$78,111	\$142,873	NA	NA	\$22,726	\$2,743	NA	NA	\$42,561	\$2,692
ESR EXPOSITION SERVICE INC	68	NA	\$33,997	\$3,331	\$37,328	36	NA	\$15,038	\$3,295	NA	NA	\$10,586	\$36	30	NA	\$8,373	\$0
GORDON-CONWELL THEOLOGICAL	68	165	\$72,701	\$224,308	\$297,009	52	121	\$54,622	\$212,913	NA	36	\$5,356	\$5,330	NA	NA	\$12,724	\$6,064
GRANITE TELECOMMUNICATIONS LLC	68	65	\$86,860	\$64,744	\$151,604	39	55	\$54,972	\$62,104	NA	NA	\$3,214	\$59	NA	NA	\$28,674	\$2,581
INSTITUTE OF PROFESSIONAL	68	70	\$99,756	\$60,711	\$160,467	51	54	\$74,375	\$58,737	NA	NA	\$8,905	\$1,974	NA	NA	\$16,477	\$0
J MORRISSEY & COMPANY INC	68	99	\$67,074	\$82,392	\$149,466	50	94	\$44,915	\$82,080	NA	NA	\$914	\$312	NA	NA	\$21,245	\$0
LONGWOOD SECURITY SERVICES INC	68	66	\$60,138	\$50,128	\$110,266	35	46	\$18,163	\$43,862	NA	NA	\$17,168	\$3,090	NA	NA	\$24,807	\$3,176
MORRISON CROTHALL SUPPORT SVCS	68	81	\$156,477	\$76,914	\$233,391	37	51	\$32,782	\$61,368	35	NA	\$85,871	\$4,899	NA	NA	\$37,824	\$10,647
NEWARK GROUP INDUSTRIES INC	68	96	\$53,062	\$56,253	\$109,314	47	71	\$35,890	\$53,561	NA	NA	\$6,422	\$1,789	NA	NA	\$10,749	\$902
NORTHERN BERKSHIRE COMMUNITY	68	101	\$86,057	\$105,485	\$191,543	50	87	\$60,518	\$105,293	NA	NA	\$2,592	\$192	NA	NA	\$22,947	\$0
PAPER STORE INC THE	68	87	\$117,435	\$107,609	\$225,044	41	71	\$47,490	\$103,852	NA	NA	\$1,514	\$794	35	NA	\$68,430	\$2,963
PEABODY MANAGEMENT SYSTEMS INC	68	111	\$74,349	\$81,080	\$155,429	48	86	\$47,073	\$75,487	NA	NA	\$6,291	\$1,187	NA	NA	\$20,985	\$4,407

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
RESTHAVEN CORP	68	136	\$64,947	\$114,719	\$179,665	42	99	\$33,242	\$103,742	NA	31	\$12,193	\$8,866	NA	NA	\$19,512	\$2,110
STAR EMPLOYMENT SERVICES INC	68	96	\$78,962	\$52,143	\$131,105	32	51	\$13,418	\$47,910	43	39	\$12,124	\$248	39	NA	\$53,420	\$3,985
TROMBLY MOTOR COACH SERV INC	68	95	\$214,170	\$191,649	\$405,820	43	82	\$124,079	\$176,769	NA	NA	\$5,177	\$799	33	NA	\$84,914	\$14,081
UNITED SECURITY AGENCY	68	39	\$69,589	\$33,350	\$102,939	NA	34	\$11,968	\$31,214	NA	NA	\$19,420	\$426	32	NA	\$38,201	\$1,710
WALDWIN CONCESSIONS LLC	68	72	\$84,849	\$72,579	\$157,427	31	47	\$31,485	\$65,377	NA	NA	\$12,752	\$411	40	NA	\$40,612	\$6,791
WESTSTAFF INC.	68	58	\$52,646	\$16,193	\$68,840	48	49	\$33,325	\$15,925	NA	NA	\$9,737	\$115	NA	NA	\$9,584	\$154
BERKLEE COLLEGE OF MUSIC	67	49	\$163,010	\$97,273	\$260,283	NA	34	\$102,360	\$88,619	NA	NA	\$4,744	\$738	41	NA	\$55,906	\$7,916
CITY OF MEDFORD	67	75	\$82,785	\$106,095	\$188,879	40	67	\$40,852	\$102,648	NA	NA	\$482	\$23	34	NA	\$41,451	\$3,424
COMMUNITY ACTION PROGRAMS INTE	67	127	\$112,512	\$193,260	\$305,772	51	93	\$68,553	\$187,238	NA	30	\$5,069	\$2,283	NA	NA	\$38,890	\$3,739
COMMUNITY MANAGEMENT ASSISTANC	67	49	\$91,692	\$71,236	\$162,928	40	45	\$51,102	\$67,910	NA	NA	\$10,097	\$962	NA	NA	\$30,492	\$2,365
DOCKSIDE HOTEL GROUP INC	67	55	\$82,311	\$57,140	\$139,451	37	44	\$53,019	\$57,118	NA	NA	\$3,203	\$0	NA	NA	\$26,089	\$22
EQUINOX HOLDINGS INC	67	60	\$57,853	\$45,824	\$103,677	30	44	\$30,791	\$45,343	NA	NA	\$6,929	\$92	36	NA	\$20,133	\$390
GF PILGRIM INC	67	136	\$105,932	\$113,832	\$219,764	53	99	\$47,615	\$100,989	NA	34	\$18,154	\$11,152	NA	NA	\$40,163	\$1,690
HUMAN SERVICE OPTIONS INC	67	131	\$34,327	\$52,054	\$86,380	46	93	\$11,146	\$48,729	NA	36	\$6,134	\$0	NA	NA	\$17,046	\$3,325
JIN RESTAURANT GROUP LLC	67	115	\$64,993	\$73,381	\$138,373	35	72	\$6,688	\$44,588	NA	NA	\$1,291	\$3,286	51	NA	\$57,014	\$25,507
JORDAN HOSPITAL INC	67	129	\$60,945	\$90,202	\$151,147	56	112	\$38,450	\$86,244	NA	NA	\$4,450	\$0	NA	NA	\$18,045	\$3,958
MENS WEARHOUSE THE	67	48	\$87,899	\$67,410	\$155,309	33	35	\$32,988	\$61,852	NA	NA	\$9,370	\$19	33	NA	\$45,541	\$5,539
MENTAL HEALTH SERVICES OF THE	67	63	\$32,866	\$31,589	\$64,455	47	55	\$18,786	\$29,690	NA	NA	\$1,259	\$0	NA	NA	\$12,820	\$1,899
MIDDLESEX HUMAN SERVICE AGENCY	67	43	\$101,096	\$33,894	\$134,990	38	38	\$38,637	\$33,223	NA	NA	\$7,993	\$0	30	NA	\$54,466	\$671
NEW ENGLAND VILLAGES INC	67	55	\$218,374	\$40,846	\$259,220	56	45	\$198,142	\$36,660	NA	NA	\$364	\$555	NA	NA	\$19,869	\$3,632
QUINCY AMUSEMENT INC	67	32	\$104,596	\$11,690	\$116,286	36	32	\$51,444	\$11,690	NA	NA	\$14,330	\$0	34	NA	\$38,822	\$0
RADIUS MAYFLOWER OPERATING LLC	67	100	\$54,510	\$160,319	\$214,829	56	90	\$36,664	\$156,566	NA	NA	\$7,032	\$438	NA	NA	\$10,814	\$3,315
RIVERFRONT FOODSERVICE CORP	67	NA	\$101,797	\$39,657	\$141,455	34	NA	\$35,818	\$39,657	NA	NA	\$11,588	\$0	31	NA	\$54,392	\$0
ROBERT F KENNEDY CHILDRENS ACT	67	92	\$62,018	\$76,162	\$138,180	39	73	\$21,683	\$70,290	NA	NA	\$3,824	\$695	32	NA	\$36,511	\$5,177
SAAB I ENTERPRISES INC	67	104	\$86,551	\$109,314	\$195,865	36	77	\$23,125	\$96,082	NA	NA	\$6,817	\$742	41	NA	\$56,610	\$12,490
SIMMONS COLLEGE CORP	67	NA	\$73,867	\$26,638	\$100,506	NA	NA	\$27,380	\$23,933	NA	NA	\$7,600	\$1,365	41	NA	\$38,887	\$1,341
SPIRIT HALLOWEEN SUPERSTORES L	67	47	\$52,206	\$21,273	\$73,479	46	39	\$34,718	\$20,190	NA	NA	\$2,096	\$121	NA	NA	\$15,392	\$962
VANGUARD CAR RENTAL USA INC	67	104	\$151,634	\$90,835	\$242,469	40	76	\$74,769	\$85,825	NA	NA	\$24,690	\$1,828	34	NA	\$52,175	\$3,182
WESTERN NEW ENGLAND COLLEGE	67	35	\$78,632	\$55,406	\$134,037	36	32	\$30,706	\$52,519	NA	NA	\$4,907	\$299	32	NA	\$43,019	\$2,588
WILLOWOOD OF NORTH ADAMS INC	67	75	\$78,948	\$76,238	\$155,186	54	70	\$59,573	\$75,083	NA	NA	\$2,808	\$0	NA	NA	\$16,567	\$1,156
ABT SRBI INC.	66	44	\$63,068	\$51,297	\$114,365	37	44	\$30,844	\$51,297	NA	NA	\$7	\$0	30	NA	\$32,217	\$0
ACCEPT COLLABORATIVE	66	87	\$132,831	\$107,049	\$239,879	50	72	\$77,285	\$106,465	NA	NA	\$2,319	\$75	NA	NA	\$53,227	\$509
AIMBRIDGE EMPLOYEE SERVICE COR	66	146	\$67,786	\$98,614	\$166,401	42	93	\$15,106	\$92,430	NA	48	\$16,386	\$2,129	34	NA	\$36,294	\$4,055
ALLALIN LLC	66	68	\$75,423	\$30,174	\$105,598	46	53	\$26,906	\$28,319	NA	NA	\$909	\$385	35	NA	\$47,609	\$1,470
ALLIED WASTE NORTH AMERICA INC	66	123	\$48,278	\$138,005	\$186,283	43	82	\$27,134	\$107,151	NA	34	\$5,017	\$22,058	NA	NA	\$16,127	\$8,797
AMERICARE AT HOME INC	66	119	\$53,823	\$82,294	\$136,118	50	102	\$32,343	\$76,419	NA	NA	\$6,333	\$3,973	NA	NA	\$15,148	\$1,902
ASHMONT HILL LLC	66	120	\$119,704	\$125,679	\$245,383	48	82	\$75,160	\$124,859	30	37	\$17,324	\$583	NA	NA	\$27,220	\$238
ATLEBORO ENTERPRISES INC	66	NA	\$282,452	\$38,409	\$320,862	65	NA	\$275,813	\$36,561	NA	NA	\$391	\$0	NA	NA	\$6,248	\$1,848
BEACON HOSPICE, INC.	66	135	\$73,668	\$184,079	\$257,748	56	107	\$45,636	\$175,463	NA	NA	\$5,863	\$1,394	NA	NA	\$22,169	\$7,222
BERKSHIRE GETAWAYS INC	66	54	\$69,556	\$28,932	\$98,488	48	43	\$45,257	\$28,889	NA	NA	\$5,569	\$44	NA	NA	\$18,729	\$0
BRIAR GROUP	66	NA	\$108,675	\$17,877	\$126,552	NA	NA	\$32,193	\$16,195	30	NA	\$12,815	\$1,682	37	NA	\$63,667	\$0
CLEAN TECH SYSTEMS INC	66	123	\$110,876	\$112,643	\$223,519	41	78	\$37,278	\$93,864	NA	37	\$8,049	\$6,746	36	NA	\$65,549	\$12,033
COASTLINE ELDERLY SERVICES INC	66	36	\$116,357	\$39,170	\$155,527	45	NA	\$64,278	\$38,358	NA	NA	\$7,684	\$447	NA	NA	\$44,395	\$366
CROSSMARK INC	66	65	\$124,183	\$57,760	\$181,943	33	45	\$63,650	\$44,516	NA	NA	\$12,630	\$301	35	NA	\$47,904	\$12,943
FRANCIS HARVEY & SONS INC	66	139	\$71,039	\$148,258	\$219,297	39	116	\$32,893	\$144,780	NA	NA	\$24,112	\$86	NA	NA	\$14,034	\$3,393
HARBORSIDE REHABILITATION LTD	66	107	\$41,533	\$18,514	\$60,047	48	84	\$17,586	\$18,464	NA	NA	\$14,298	\$51	NA	NA	\$9,649	\$0
I GUSTAFSON ASSOCIATES INC	66	38	\$54,688	\$29,732	\$84,420	31	31	\$21,676	\$26,489	NA	NA	\$1,283	\$47	33	NA	\$31,729	\$3,197
KEY PROGRAM INC THE	66	65	\$80,535	\$72,278	\$152,813	33	55	\$36,607	\$71,824	NA	NA	\$10,605	\$453	NA	NA	\$33,324	\$0
LOWELL PUBLISHING COMPANY	66	33	\$95,700	\$34,914	\$130,613	33	NA	\$30,877	\$33,487	NA	NA	\$3,991	\$1,427	35	NA	\$60,832	\$0
MOTEL 6 OPERATING LP	66	81	\$99,141	\$90,382	\$189,523	42	70	\$48,838	\$88,226	NA	NA	\$13,213	\$1,399	NA	NA	\$37,090	\$756
NEW 579 AND BEYOND INC THE	66	70	\$77,314	\$81,119	\$158,433	48	61	\$46,812	\$80,582	NA	NA	\$3,831	\$166	NA	NA	\$26,671	\$371
PREPREFERRED TEMPORARIES INC	66	NA	\$79,447	\$4,764	\$84,211	34	NA	\$39,932	\$4,376	NA	NA	\$4,406	\$359	31	NA	\$55,109	\$29
ROCKLAND TRUST COMPANY	66	76	\$76,199	\$57,746	\$133,945	45	63	\$50,733	\$56,453	NA	NA	\$10,103	\$1,183	NA	NA	\$15,363	\$109
STAFFORD MANAGEMENT CO., LLC	66	80	\$75,620	\$86,765	\$162,385	47	64	\$48,143	\$83,293	NA	NA	\$2,387	\$0	NA	NA	\$25,090	\$3,472
TRINET ACQUISITION CORP	66	84	\$80,380	\$57,506	\$137,886	40	74	\$24,285	\$47,285	NA	NA	\$3,560	\$135	33	NA	\$52,536	\$10,087
WORCESTER POLYTECHNIC INST	66	43	\$69,107	\$33,854	\$102,961	31	33	\$19,436	\$31,588	NA	NA	\$11,974	\$22	31	NA	\$37,698	\$2,244
ATKINSON STAFFING OF MASS INC	65	31	\$65,596	\$23,143	\$88,739	36	NA	\$41,648	\$23,143	NA	NA	\$3,033	\$0	NA	NA	\$20,915	\$0
BAY TOWER INC	65	56	\$61,006	\$21,953	\$82,959	NA	42	\$10,755	\$19,825	NA	NA	\$10,079	\$585	38	NA	\$40,172	\$1,542
CAMBRIDGE HOSPITAL PROFESSIONA	65	84	\$129,495	\$81,506	\$211,001	48	71	\$82,835	\$79,729	NA	NA	\$11,866	\$712	NA	NA	\$34,794	\$1,065
CAPE COD ALCHLSM INTRVNTN &	65	58	\$113,015	\$42,460	\$155,475	47	47	\$73,141	\$36,002	NA	NA	\$6,461	\$116	NA	NA	\$33,413	\$6,341
CFM BUCKLEY SOUTH LLC	65	116	\$88,559	\$139,803	\$228,361	54	102	\$64,748	\$139,696	NA	NA	\$3,307	\$107	NA	NA	\$20,504	\$0

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
COLONIAL HEALTH GROUP WESTRIDG	65	115	\$92,468	\$67,862	\$160,330	51	86	\$42,899	\$65,313	NA	NA	\$28,949	\$107	NA	NA	\$20,620	\$2,442
CONLIN HEALTH CARE REGISTRY I	65	72	\$95,037	\$63,845	\$158,882	33	54	\$19,968	\$41,141	NA	NA	\$30,394	\$17,858	36	NA	\$44,675	\$4,845
COUNTY RAINBOW TAXI, INC	65	60	\$70,717	\$40,003	\$110,721	41	55	\$35,042	\$38,023	NA	NA	\$7,899	\$0	NA	NA	\$27,776	\$1,981
D C S SERVICE INC	65	99	\$82,680	\$67,412	\$150,092	35	69	\$37,194	\$62,135	NA	NA	\$10,499	\$1,812	32	NA	\$34,987	\$3,464
DONE RIGHT BUILDING SERVICES I	65	155	\$87,576	\$98,709	\$186,285	47	102	\$19,922	\$90,058	32	47	\$39,662	\$4,882	NA	NA	\$27,992	\$3,769
EPOCH SENIOR HC OF CHESTNUT HI	65	107	\$100,771	\$117,893	\$218,664	44	87	\$61,739	\$113,331	NA	NA	\$6,023	\$123	NA	NA	\$33,010	\$4,439
GEP CENEX, LLC	65	39	\$29,590	\$13,888	\$43,478	31	33	\$7,747	\$11,434	NA	NA	\$2,703	\$0	39	NA	\$19,140	\$2,454
GREENFIELD MGMT SYSTEMS INC	65	118	\$86,917	\$133,359	\$220,276	45	102	\$46,281	\$128,026	NA	NA	\$5,404	\$22	NA	NA	\$35,232	\$5,311
HENRY C NEVINS HOME INC	65	102	\$154,144	\$210,843	\$364,987	51	89	\$96,151	\$203,624	NA	NA	\$4,270	\$457	NA	NA	\$53,723	\$6,762
INSEASON MANAGEMENT, INC.	65	51	\$94,222	\$32,000	\$126,222	NA	42	\$34,683	\$18,393	NA	NA	\$10,189	\$3,058	34	NA	\$49,350	\$10,548
JOHNNY APPLESEEDS INC	65	80	\$111,315	\$99,948	\$211,263	43	69	\$68,259	\$98,330	NA	NA	\$23,283	\$245	NA	NA	\$19,773	\$1,372
MASS AUDUBON SOCIETY INC	65	NA	\$101,715	\$42,322	\$144,037	NA	NA	\$35,519	\$39,004	NA	NA	\$4,545	\$0	46	NA	\$61,650	\$3,318
MILESTONE LANCASTER MANAGEMENT	65	48	\$90,754	\$66,190	\$156,944	36	48	\$45,697	\$66,190	NA	NA	\$2,700	\$0	31	NA	\$42,357	\$0
PIKE COMMUNICATIONS INC	65	66	\$85,463	\$57,790	\$143,253	42	53	\$45,849	\$57,269	NA	NA	\$7,313	\$521	NA	NA	\$32,301	\$0
QUARLES II INC	65	32	\$87,091	\$43,610	\$130,701	37	31	\$33,831	\$43,610	NA	NA	\$7,116	\$0	33	NA	\$46,144	\$0
ROUTE 13 DONUTS LLC	65	89	\$100,395	\$83,083	\$183,477	48	71	\$65,246	\$82,027	NA	NA	\$6,558	\$1,056	NA	NA	\$28,591	\$0
SELECT RESTAURANTS INC	65	68	\$138,181	\$119,009	\$257,190	32	38	\$35,923	\$102,275	NA	NA	\$59,815	\$6,058	35	NA	\$42,444	\$10,676
SOUTH COVE COMMUNITY HEALTH	65	109	\$75,689	\$50,482	\$126,171	NA	48	\$30,032	\$39,428	32	58	\$7,568	\$5,694	NA	NA	\$38,089	\$5,360
SOUTHWOOD AT NORWELL NURSING C	65	134	\$77,822	\$132,658	\$210,481	53	98	\$56,978	\$125,124	NA	33	\$6,473	\$2,023	NA	NA	\$14,372	\$5,511
STERLINGWEAR OF BOSTON INC	65	118	\$89,427	\$130,365	\$219,791	33	80	\$23,693	\$101,808	NA	NA	\$11,316	\$3,507	32	NA	\$54,418	\$25,050
TERRIS LITTLE PUMKINS II INC	65	105	\$108,885	\$105,377	\$214,262	50	84	\$60,004	\$102,719	NA	NA	\$11,990	\$458	NA	NA	\$36,891	\$2,199
TOWN OF SANDWICH	65	61	\$77,226	\$48,058	\$125,284	33	46	\$23,300	\$40,962	NA	NA	\$5,966	\$351	37	NA	\$47,960	\$6,745
199 ANDOVER STREET OPERATING C	64	96	\$89,033	\$88,655	\$177,687	45	80	\$53,864	\$83,637	NA	NA	\$11,404	\$903	NA	NA	\$23,764	\$4,115
AJ SEABRA SUPERMARKETS VII INC	64	66	\$119,456	\$60,896	\$180,353	34	52	\$28,549	\$50,998	NA	NA	\$3,427	\$0	39	NA	\$87,480	\$9,898
AMHERST PELHAM REGIONAL SCHOOL	64	71	\$42,226	\$31,093	\$73,319	32	61	\$13,860	\$30,929	NA	NA	\$541	\$4	35	NA	\$27,825	\$160
ANNEMARK NURSING HOME INC	64	105	\$65,953	\$64,827	\$130,780	41	73	\$26,316	\$60,381	NA	NA	\$12,339	\$1,054	NA	NA	\$27,298	\$3,391
BEAR HILL NURSING CENTER INC	64	138	\$96,343	\$171,114	\$267,457	45	99	\$62,153	\$157,516	NA	34	\$8,369	\$6,595	NA	NA	\$25,821	\$7,003
BERKSHIRE COMMUNITY COLLEGE	64	46	\$48,605	\$33,474	\$82,079	40	40	\$34,130	\$32,324	NA	NA	\$1,030	\$1	NA	NA	\$13,445	\$1,150
BFS RETAIL & COMMERCIAL	64	82	\$63,971	\$110,767	\$174,738	33	73	\$19,934	\$107,782	NA	NA	\$13,006	\$204	NA	NA	\$13,031	\$2,781
BROWN GROUP RETAIL, INC	64	49	\$70,778	\$39,516	\$110,294	40	40	\$31,475	\$39,502	NA	NA	\$6,976	\$14	NA	NA	\$32,327	\$0
BURTONS GRILL LLC	64	85	\$86,858	\$106,927	\$193,785	NA	52	\$37,264	\$98,680	NA	NA	\$11,888	\$1,871	35	NA	\$37,706	\$6,376
CHARWELL HEALTHCARE, LLC	64	124	\$96,209	\$136,851	\$233,060	51	94	\$59,586	\$132,978	NA	NA	\$13,639	\$916	NA	NA	\$22,984	\$2,957
DBSC LLC	64	NA	\$53,100	\$11,621	\$64,721	34	NA	\$17,703	\$11,588	NA	NA	\$6,058	\$33	34	NA	\$29,339	\$0
DEREK DONUTS INC	64	54	\$79,897	\$58,723	\$138,620	52	47	\$52,969	\$58,717	NA	NA	\$4,439	\$0	NA	NA	\$22,489	\$5
EPOCH OF BREWSTER, LLC	64	72	\$69,159	\$57,371	\$126,530	42	64	\$36,840	\$56,577	NA	NA	\$6,198	\$174	NA	NA	\$26,121	\$620
ERLIN MANOR NURSING HOME INC	64	92	\$90,613	\$129,147	\$219,760	49	82	\$65,322	\$127,710	NA	NA	\$2,941	\$69	NA	NA	\$22,350	\$1,368
FRITO LAY INC	64	176	\$67,887	\$168,506	\$236,393	52	121	\$49,050	\$161,769	NA	51	\$9,585	\$2,829	NA	NA	\$9,252	\$3,908
G D S ENTERPRISES INC	64	73	\$79,452	\$55,210	\$134,662	41	59	\$47,802	\$47,897	NA	NA	\$1,663	\$2,242	NA	NA	\$29,987	\$5,071
GENLYTE THOMAS GROUP LLC	64	123	\$67,386	\$155,373	\$222,759	52	102	\$39,566	\$153,598	NA	NA	\$10,174	\$1,776	NA	NA	\$17,646	\$0
GOLD PARTNERS, INC.	64	51	\$58,118	\$17,748	\$75,866	33	40	\$25,579	\$12,604	NA	NA	\$5,647	\$298	33	NA	\$26,892	\$4,846
GOMEZ ENTERPRISES I LLC	64	66	\$95,365	\$90,795	\$186,159	47	56	\$62,654	\$88,344	NA	NA	\$4,809	\$426	NA	NA	\$27,902	\$2,025
GOOD LIFE HOLDINGS INC	64	35	\$93,292	\$20,466	\$113,758	32	31	\$38,445	\$20,162	NA	NA	\$23,416	\$0	32	NA	\$31,431	\$304
GRANTHAN CORP THE	64	83	\$89,918	\$64,544	\$154,462	41	67	\$36,543	\$58,406	NA	NA	\$7,080	\$1,744	NA	NA	\$46,295	\$4,394
JJEC DONUTS LLC	64	81	\$94,965	\$53,427	\$148,391	43	65	\$64,271	\$49,804	NA	NA	\$3,771	\$400	NA	NA	\$26,922	\$3,223
LANDSDOWNE BOSTON RESTAURANT CO	64	43	\$59,457	\$12,537	\$71,993	30	NA	\$26,531	\$11,103	NA	NA	\$6,878	\$507	33	NA	\$26,048	\$927
MEDICAL TRANSPORTATION INC	64	70	\$112,259	\$85,153	\$197,411	39	55	\$45,627	\$78,028	NA	NA	\$11,533	\$787	NA	NA	\$55,099	\$6,337
MTMLL SUPPORT SERVICES LLC	64	131	\$76,910	\$116,957	\$193,867	41	88	\$20,538	\$94,892	NA	31	\$10,616	\$4,951	36	NA	\$45,756	\$17,115
NEXTSOURCE INC	64	NA	\$78,835	\$5,502	\$84,337	NA	NA	\$19,551	\$3,364	NA	NA	\$10,743	\$319	43	NA	\$48,540	\$1,819
PAUL CAVICCHIO GREENHOUSES INC	64	130	\$54,525	\$108,161	\$162,686	40	88	\$23,581	\$97,371	NA	35	\$13,625	\$4,496	NA	NA	\$17,319	\$6,294
RADIUS SPECIALTY HOSPITAL LLC	64	130	\$116,298	\$152,119	\$268,417	49	98	\$82,312	\$146,405	NA	NA	\$16,176	\$2,690	NA	NA	\$17,809	\$3,024
ROUND ROBIN OF HOLYOKE, LLC	64	NA	\$94,443	\$42,213	\$136,656	32	NA	\$41,800	\$38,669	NA	NA	\$6,140	\$0	32	NA	\$46,503	\$3,545
TOWN OF MILFORD	64	105	\$68,458	\$49,318	\$117,776	41	83	\$42,906	\$45,506	NA	NA	\$2,374	\$529	NA	NA	\$23,177	\$3,283
AJAX BUILDING CLEANING CORP	63	72	\$68,090	\$98,536	\$166,626	40	58	\$30,429	\$89,213	NA	NA	\$7,677	\$4,076	NA	NA	\$29,983	\$5,248
BRIGHTVIEW SENIOR LIVING, LLC	63	98	\$78,583	\$51,553	\$130,136	39	67	\$32,484	\$46,334	NA	NA	\$21,048	\$1,620	NA	NA	\$25,052	\$3,599
CLARK UNIVERSITY	63	84	\$113,428	\$102,279	\$215,707	36	70	\$32,665	\$96,725	NA	NA	\$8,372	\$890	NA	NA	\$72,391	\$4,664
DONELANS SUPERMARKETS INC	63	45	\$88,338	\$49,602	\$137,940	32	41	\$33,142	\$49,403	NA	NA	\$7,276	\$199	NA	NA	\$47,920	\$0
EMERSON HOSPITAL INC	63	89	\$68,763	\$91,026	\$159,790	42	69	\$36,691	\$85,043	NA	NA	\$4,091	\$812	NA	NA	\$27,981	\$5,171
FUJI RESTAURANT CORP	63	97	\$109,820	\$89,446	\$199,266	NA	49	\$10,153	\$34,461	NA	NA	\$13,273	\$7,407	44	NA	\$86,394	\$47,577
HOMESTEAD VILLAGE MANAGEMENT I	63	87	\$117,015	\$107,986	\$225,001	37	58	\$61,012	\$99,990	NA	NA	\$7,790	\$2,150	NA	NA	\$48,213	\$5,845
JAMES L LONGO	63	55	\$75,508	\$48,466	\$123,974	35	44	\$30,634	\$40,807	NA	NA	\$3,239	\$196	37	NA	\$41,634	\$7,463
KPB STAFFING INC	63	57	\$51,734	\$23,868	\$75,602	37	47	\$26,492	\$21,020	NA	NA	\$4,925	\$0	30	NA	\$20,317	\$2,848

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
MARRIOTT SENIOR LIVING SER INC	63	125	\$44,497	\$92,641	\$137,138	47	88	\$35,771	\$87,070	NA	34	\$2,609	\$2,917	NA	NA	\$6,117	\$2,655
MASS EYE & EAR INFIRMARY	63	114	\$40,213	\$61,023	\$101,237	39	82	\$25,795	\$56,182	NA	NA	\$4,132	\$1,347	NA	NA	\$10,286	\$3,495
MELVILLE CANDY COMPANY	63	116	\$86,588	\$68,009	\$154,597	33	62	\$15,893	\$30,497	NA	NA	\$2,180	\$936	54	34	\$68,515	\$36,576
MOLARI INC	63	77	\$43,959	\$38,188	\$82,146	42	64	\$26,006	\$35,945	NA	NA	\$521	\$248	30	NA	\$17,431	\$1,995
NEW BALANCE ATHLETIC SHOE INC	63	113	\$62,347	\$125,951	\$188,298	45	83	\$32,644	\$121,020	NA	NA	\$3,766	\$2,115	NA	NA	\$25,937	\$2,815
NEW ENGLAND NEWSPAPERS INC	63	40	\$111,018	\$51,329	\$162,347	33	31	\$56,176	\$45,770	NA	NA	\$5,332	\$967	NA	NA	\$49,510	\$4,592
NEW WORLD SECURITY ASSOCIATES	63	NA	\$97,393	\$22,307	\$119,699	NA	NA	\$26,220	\$8,575	NA	NA	\$14,059	\$13,224	36	NA	\$57,114	\$508
RAYNHAM MEDICAL INVESTORS LTD	63	91	\$79,725	\$111,124	\$190,850	48	75	\$55,879	\$108,168	NA	NA	\$2,725	\$8	NA	NA	\$21,121	\$2,948
ULS OF NEW ENGLAND, LLC	63	66	\$95,087	\$90,876	\$185,963	34	53	\$28,426	\$79,952	NA	NA	\$4,712	\$8,733	37	NA	\$61,949	\$2,192
VOICESTREAM WIRELESS HOLDING	63	44	\$57,301	\$46,220	\$103,520	37	35	\$22,233	\$44,576	NA	NA	\$4,626	\$1,644	NA	NA	\$30,442	\$0
ADP INVESTOR COMMUNICATIONS SV	62	116	\$87,054	\$96,476	\$183,530	36	73	\$21,718	\$61,862	NA	33	\$16,172	\$10,058	NA	NA	\$49,164	\$24,555
ALLIANCE DETECTIVE & SECURITY	62	55	\$95,874	\$40,550	\$136,424	NA	43	\$23,545	\$35,487	NA	NA	\$33,075	\$2,717	NA	NA	\$39,254	\$2,347
ALLIANCE HEALTH OF SOUTHEASTER	62	117	\$45,693	\$66,899	\$112,592	48	88	\$23,525	\$66,484	NA	NA	\$4,210	\$1	NA	NA	\$17,957	\$415
BJS SERVICE CO	62	64	\$85,501	\$65,054	\$150,555	30	34	\$33,305	\$41,797	NA	NA	\$6,507	\$21,643	34	NA	\$45,689	\$1,614
BOSTON BASEMENT SYSTEMS INC	62	47	\$57,678	\$58,885	\$116,563	40	38	\$30,007	\$54,169	NA	NA	\$3,639	\$638	NA	NA	\$24,031	\$4,078
BOSTON HOME INC	62	124	\$130,517	\$125,251	\$255,768	37	79	\$73,935	\$119,078	30	41	\$21,043	\$2,653	NA	NA	\$35,539	\$3,520
CHURCH STREET CREOLE CAFE INC	62	35	\$61,002	\$26,940	\$87,942	NA	NA	\$10,939	\$26,137	NA	NA	\$5,877	\$516	38	NA	\$44,187	\$288
COMPANION REFERRAL SERV INC	62	73	\$123,327	\$81,890	\$205,217	32	53	\$47,213	\$60,784	NA	NA	\$22,901	\$11,283	32	NA	\$53,213	\$9,823
CWB HOTEL LLC	62	52	\$97,522	\$63,464	\$160,987	NA	NA	\$43,638	\$50,280	NA	NA	\$16,301	\$7,672	36	NA	\$37,584	\$5,512
GENESCO INC	62	32	\$59,939	\$12,297	\$72,236	37	NA	\$38,735	\$12,297	NA	NA	\$10,966	\$0	NA	NA	\$10,237	\$0
GREATER LAWRENCE EDUCATIONAL	62	100	\$148,317	\$297,932	\$446,250	55	88	\$127,387	\$293,418	NA	NA	\$1,137	\$172	NA	NA	\$19,794	\$4,343
GYMBOREE OPERATIONS INC	62	92	\$88,627	\$113,908	\$202,535	50	85	\$61,997	\$110,313	NA	NA	\$818	\$0	NA	NA	\$25,812	\$3,877
HIGHLANDS MEDICAL INVESTORS.LL	62	100	\$75,793	\$110,248	\$186,041	39	85	\$38,126	\$108,756	NA	NA	\$9,001	\$1,491	NA	NA	\$28,666	\$0
IORDANS FURNITURE INC	62	108	\$59,567	\$77,120	\$136,686	42	90	\$33,461	\$75,658	NA	NA	\$4,053	\$414	NA	NA	\$22,053	\$1,048
IJZ STAFFING AGENCY INC	62	78	\$41,978	\$46,653	\$88,631	43	50	\$19,603	\$45,362	NA	NA	\$2,938	\$356	34	NA	\$19,436	\$935
KENTUCKY FRIED CHICKEN	62	31	\$123,318	\$47,953	\$171,271	33	NA	\$73,520	\$41,049	NA	NA	\$8,589	\$0	NA	NA	\$41,208	\$6,903
LIVING ASSISTANCE CORP	62	61	\$61,758	\$33,723	\$95,480	38	59	\$22,365	\$32,736	NA	NA	\$5,877	\$0	NA	NA	\$33,515	\$986
NORTHAMPTON HEALTHCARE ASSOCIA	62	99	\$89,359	\$183,524	\$272,883	49	92	\$60,841	\$124,405	NA	NA	\$16,681	\$55,056	NA	NA	\$11,837	\$4,063
PACIFIC BOSTON HOLDINGS CORP	62	103	\$101,650	\$129,811	\$231,462	30	66	\$39,301	\$118,277	NA	NA	\$11,724	\$1,807	NA	NA	\$50,625	\$9,728
PRIMA CARE PC	62	69	\$107,990	\$129,775	\$237,766	49	62	\$71,208	\$128,537	NA	NA	\$142	\$340	NA	NA	\$36,640	\$898
PRIVATUS CARE SOLUTIONS, INC.	62	81	\$65,711	\$47,962	\$113,672	36	61	\$31,500	\$46,084	NA	NA	\$9,354	\$872	NA	NA	\$24,856	\$1,006
QUALITY PACKAGING CO INC	62	34	\$84,732	\$35,235	\$119,967	NA	NA	\$119,967	\$27,899	NA	NA	\$2,318	\$40	41	NA	\$50,540	\$7,296
SOUTH WORCESTER COUNTY ASSOC	62	39	\$411,611	\$55,184	\$466,796	53	32	\$399,214	\$53,520	NA	NA	\$4,021	\$501	NA	NA	\$8,377	\$1,434
STAFFING RESOLUTIONS INC	62	47	\$64,318	\$72,790	\$137,107	33	42	\$33,904	\$70,766	NA	NA	\$6,817	\$0	31	NA	\$23,596	\$2,024
STERLING INC	62	54	\$51,701	\$44,639	\$96,341	35	48	\$28,086	\$40,264	NA	NA	\$1,974	\$60	NA	NA	\$21,642	\$4,315
TLC CLEANING & JANITORIAL	62	89	\$73,676	\$45,195	\$118,871	40	63	\$31,620	\$39,505	NA	NA	\$11,871	\$1,866	NA	NA	\$30,184	\$3,823
TRUE NORTH HOTEL GROUP INC	62	86	\$97,743	\$96,778	\$194,521	47	77	\$66,612	\$92,931	NA	NA	\$11,796	\$906	NA	NA	\$19,335	\$2,941
WACKENHUT CORP THE	62	78	\$51,541	\$40,618	\$92,160	38	57	\$30,225	\$37,173	NA	NA	\$1,406	\$2,391	NA	NA	\$19,911	\$1,054
YOUNG MENS CHRISTIAN ASSOCIATI	62	54	\$91,052	\$31,235	\$122,287	30	42	\$18,933	\$26,323	NA	NA	\$1,294	\$43	35	NA	\$70,824	\$4,869
AMERICAN RED CROSS BLOOD SERVI	61	90	\$35,023	\$61,182	\$96,205	45	82	\$21,840	\$58,254	NA	NA	\$2,144	\$429	NA	NA	\$11,040	\$2,499
ARBOUR INC	61	72	\$74,613	\$61,064	\$135,678	33	56	\$28,460	\$57,744	NA	NA	\$8,217	\$1,431	NA	NA	\$37,936	\$1,890
B.E.L.L. FOUNDATION INC	61	30	\$63,522	\$21,599	\$85,121	NA	NA	\$24,037	\$17,648	NA	NA	\$4,435	\$0	38	NA	\$35,049	\$3,951
CAREPRO HEALTH SERVICES INC	61	113	\$37,270	\$43,771	\$81,040	49	91	\$19,337	\$42,131	NA	NA	\$8,393	\$50	NA	NA	\$9,540	\$1,589
CENDANT CAR RENTAL OPERATIONS	61	74	\$72,400	\$123,435	\$195,835	NA	46	\$29,400	\$109,475	30	NA	\$11,041	\$9,470	NA	NA	\$31,959	\$4,490
COMMUNITY CONNECTIONS INC	61	93	\$97,186	\$124,896	\$222,082	49	82	\$79,092	\$122,647	NA	NA	\$894	\$48	NA	NA	\$17,201	\$2,201
DEPT OF DEFENSE DFAS CL FTX	61	75	\$68,947	\$64,429	\$133,376	44	69	\$53,649	\$61,026	NA	NA	\$4,100	\$816	NA	NA	\$11,198	\$2,587
DESIGNERS CHOICE LLC	61	114	\$59,710	\$69,562	\$129,273	32	67	\$13,100	\$64,719	34	43	\$11,900	\$4,140	31	NA	\$34,709	\$704
EASTERN IMAGES INVESTORS LTD	61	48	\$145,772	\$106,776	\$252,548	37	40	\$71,745	\$98,899	NA	NA	\$23,627	\$3,343	NA	NA	\$50,400	\$4,534
FAMILY SERVICE ASSOCIATION OF	61	68	\$145,685	\$103,512	\$249,197	41	56	\$86,526	\$97,201	NA	NA	\$3,714	\$526	NA	NA	\$55,445	\$5,785
HJ HEINZ COMPANY LP	61	101	\$111,676	\$183,334	\$295,009	42	76	\$51,986	\$180,969	NA	NA	\$20,785	\$1,600	NA	NA	\$38,905	\$765
LESLEY COLLEGE	61	NA	\$133,750	\$19,308	\$153,058	NA	NA	\$54,515	\$18,708	NA	NA	\$12,884	\$575	44	NA	\$66,351	\$26
LIFETOUGH PORTRAIT STUDIOS INC	61	89	\$58,956	\$79,377	\$138,334	43	75	\$40,837	\$76,952	NA	NA	\$525	\$1,719	NA	NA	\$17,595	\$707
M.C. LLC	61	33	\$93,463	\$27,910	\$121,374	NA	NA	\$34,561	\$17,781	NA	NA	\$4,257	\$9,316	30	NA	\$54,646	\$813
MICHELE & ROBERT HOGAN	61	41	\$83,773	\$42,961	\$126,734	35	33	\$33,619	\$42,602	NA	NA	\$21,614	\$359	NA	NA	\$28,539	\$0
NEW ENGLAND LONG-TERM CARE INC	61	113	\$72,342	\$141,128	\$213,470	53	106	\$58,956	\$139,419	NA	NA	\$282	\$0	NA	NA	\$13,104	\$1,709
NYPRO INC	61	132	\$121,580	\$179,737	\$301,318	42	101	\$57,168	\$165,956	NA	NA	\$16,740	\$3,011	NA	NA	\$47,673	\$10,771
P J CARE LLC	61	75	\$95,287	\$75,611	\$170,897	40	63	\$43,732	\$66,097	NA	NA	\$2,574	\$61	NA	NA	\$48,981	\$9,453
SENIOR RESIDENTIAL CARE	61	103	\$105,284	\$149,494	\$254,778	51	92	\$80,657	\$149,074	NA	NA	\$1,323	\$420	NA	NA	\$23,304	\$0
SMITHGALL ENTERPRISES INC	61	95	\$72,233	\$89,248	\$161,481	44	82	\$39,194	\$76,447	NA	NA	\$18,387	\$11,767	NA	NA	\$14,652	\$1,034
STANLEY STREET TREATMENT AND	61	81	\$86,984	\$91,278	\$178,262	44	64	\$43,008	\$90,246	NA	NA	\$7,335	\$596	NA	NA	\$36,641	\$436
SUPER 88 MARKET MALDEN II LLC	61	114	\$37,485	\$45,040	\$82,525	NA	47	\$2,752	\$16,468	NA	NA	\$2,076	\$2,127	49	39	\$32,657	\$26,445

**Appendix 5**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**DOR Wage Reporting Data**  
**SFY 2009**  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
TRADESOURCE INC	61	54	\$59,174	\$48,316	\$107,490	38	47	\$31,146	\$46,793	NA	NA	\$3,186	\$0	NA	NA	\$24,842	\$1,524
TRUSTEES OF HAMPSHIRE COLLEGE	61	53	\$52,152	\$73,812	\$125,964	NA	41	\$24,662	\$67,793	NA	NA	\$1,456	\$0	37	NA	\$26,034	\$6,019
TRUSTEES OF MT HOLYOKE COLLEGE	61	53	\$57,981	\$40,674	\$98,655	31	50	\$21,367	\$39,451	NA	NA	\$898	\$400	34	NA	\$35,716	\$822
WALTHAM BEEF CO INC	61	133	\$72,519	\$81,841	\$154,360	35	78	\$7,515	\$66,005	34	51	\$33,641	\$11,718	NA	NA	\$31,363	\$4,118
AFFORDABLE INTERIOR SYSTEMS IN	60	105	\$59,471	\$123,158	\$182,629	37	79	\$31,755	\$114,653	NA	NA	\$10,144	\$4,125	NA	NA	\$17,573	\$4,379
BREWSTER CO THE	60	53	\$105,808	\$31,226	\$137,035	36	38	\$53,085	\$30,264	NA	NA	\$18,897	\$355	NA	NA	\$33,826	\$607
CITY OF MARLBOROUGH	60	76	\$82,214	\$82,359	\$164,573	42	68	\$39,664	\$76,402	NA	NA	\$677	\$23	NA	NA	\$41,874	\$5,934
COMMONWEALTH MAINTENANCE SYSTE	60	129	\$62,845	\$149,036	\$211,881	40	80	\$29,260	\$143,092	NA	39	\$5,416	\$1,583	NA	NA	\$28,169	\$4,361
COMPREHENSIVE MENTAL HEALTH	60	91	\$88,383	\$126,163	\$214,546	37	79	\$57,051	\$122,333	NA	NA	\$2,801	\$1,303	NA	NA	\$28,531	\$2,527
DANL WEBSTER INC	60	43	\$100,849	\$44,928	\$145,777	36	34	\$56,350	\$37,524	NA	NA	\$6,832	\$378	NA	NA	\$37,667	\$7,026
DOUBLE N INC	60	44	\$78,921	\$36,142	\$115,063	35	36	\$41,650	\$36,133	NA	NA	\$9,237	\$0	NA	NA	\$28,035	\$9
DUFFICY ENTERPRISES INC	60	44	\$48,498	\$45,141	\$93,639	33	38	\$17,775	\$40,840	NA	NA	\$13,428	\$3,570	NA	NA	\$17,295	\$731
FAIRLAWN MEDICAL INVESTOR, LLC	60	84	\$134,946	\$126,827	\$261,773	43	65	\$74,606	\$117,302	NA	NA	\$24,557	\$2,735	NA	NA	\$35,784	\$6,790
FAMILY SERVICE ORGANIZATION OF	60	87	\$158,179	\$114,676	\$272,856	40	63	\$84,735	\$109,564	NA	NA	\$13,217	\$493	NA	NA	\$60,227	\$4,620
FIRST ELECTRONICS CORP THE	60	122	\$156,328	\$141,050	\$297,379	37	69	\$29,260	\$74,006	NA	NA	\$14,562	\$8,817	44	NA	\$112,506	\$58,228
GOODWILL INDUSTRIES OF	60	41	\$111,263	\$91,480	\$202,743	43	36	\$54,322	\$88,227	NA	NA	\$30,677	\$0	NA	NA	\$26,264	\$3,253
HAMILTON HOME HEALTH INC	60	77	\$24,890	\$21,125	\$46,015	40	66	\$9,240	\$19,256	NA	NA	\$1,812	\$523	NA	NA	\$13,838	\$1,347
JOB FINDERS	60	NA	\$133,236	\$3,877	\$137,113	43	NA	\$102,923	\$1,462	NA	NA	\$4,549	\$0	NA	NA	\$25,764	\$2,414
MORTON HOSPITAL AND MEDICAL CE	60	126	\$39,627	\$60,073	\$99,700	51	107	\$25,934	\$52,153	NA	NA	\$0	\$1,028	NA	NA	\$13,693	\$6,892
NANTUCKET FAST FOODS INC	60	85	\$85,533	\$116,925	\$202,458	43	63	\$58,406	\$114,710	NA	NA	\$12,097	\$2,215	NA	NA	\$15,030	\$0
NE HOME FOR LITTLE WANDERERS	60	64	\$88,200	\$49,067	\$137,267	35	51	\$59,579	\$43,132	NA	NA	\$4,016	\$0	NA	NA	\$24,605	\$5,935
NORTHEAST PROFESSIONAL REGISTR	60	123	\$49,514	\$79,808	\$129,322	46	97	\$25,235	\$78,548	NA	NA	\$4,407	\$171	NA	NA	\$19,872	\$1,090
PLAZA CAFE INC	60	137	\$99,784	\$134,235	\$234,019	38	79	\$52,864	\$113,181	NA	45	\$11,760	\$8,791	31	NA	\$35,160	\$12,263
RAINTREE ENTERPRISES ANDOVER I	60	76	\$115,208	\$104,579	\$219,787	35	59	\$55,108	\$98,165	NA	NA	\$12,020	\$662	NA	NA	\$48,081	\$5,751
SARAH L TECK MANAGEMENT INC	60	70	\$85,942	\$84,966	\$170,908	32	49	\$34,699	\$77,406	NA	NA	\$21,042	\$2,452	NA	NA	\$30,201	\$5,109
SPEC PERSONNEL LLC	60	57	\$58,932	\$21,120	\$80,053	39	48	\$39,307	\$19,068	NA	NA	\$5,350	\$0	NA	NA	\$14,275	\$2,051
STEVE & BARRYS UNIVERSITY SPOR	60	30	\$88,066	\$41,541	\$129,608	31	NA	\$46,453	\$41,529	NA	NA	\$22,531	\$0	NA	NA	\$19,082	\$12
STURDY MEMORIAL HOSPITAL INC	60	85	\$130,566	\$91,878	\$222,444	44	72	\$95,644	\$90,741	NA	NA	\$2,205	\$0	NA	NA	\$32,717	\$1,137
TOWN OF ARLINGTON	60	60	\$126,629	\$86,729	\$213,358	36	49	\$57,730	\$77,234	NA	NA	\$5,850	\$126	35	NA	\$63,049	\$9,369
TOWN OF SOUTHBRIDGE	60	80	\$100,956	\$139,455	\$240,411	46	65	\$63,163	\$133,069	NA	NA	\$7,820	\$1,107	NA	NA	\$29,973	\$5,279
VERC ENTERPRISES INC	60	61	\$96,109	\$43,247	\$139,355	37	45	\$49,860	\$39,553	NA	NA	\$4,327	\$641	NA	NA	\$41,921	\$3,053
WINGATE AT ANDOVER INC	60	107	\$80,032	\$108,258	\$188,290	49	91	\$48,027	\$107,668	NA	NA	\$3,262	\$267	NA	NA	\$28,743	\$324
ARTHUR BLANK & CO INC	59	113	\$68,088	\$122,180	\$190,268	35	69	\$17,739	\$91,202	NA	32	\$7,072	\$6,817	30	NA	\$43,277	\$24,162
BROOKSTONE STORES INC	59	NA	\$97,656	\$50,530	\$148,186	31	NA	\$33,191	\$50,445	NA	NA	\$18,089	\$0	33	NA	\$46,376	\$85
CINGULAR WIRELESS EMPLOYEE SER	59	53	\$84,275	\$94,013	\$178,288	NA	41	\$20,594	\$89,258	NA	NA	\$12,758	\$1,254	30	NA	\$50,923	\$3,501
DARTMOUTH HOUSE NURSING HOME I	59	88	\$45,009	\$71,656	\$116,665	43	71	\$35,285	\$63,738	NA	NA	\$1,329	\$2,499	NA	NA	\$8,395	\$5,419
ENGINEERING MGMT SUPPORT INC	59	73	\$61,922	\$76,991	\$138,913	43	66	\$30,853	\$72,182	NA	NA	\$4,621	\$0	NA	NA	\$26,448	\$4,810
GENERAL NUTRITION CORPORATION	59	NA	\$82,069	\$31,106	\$113,176	NA	NA	\$38,335	\$31,106	NA	NA	\$3,155	\$0	31	NA	\$40,579	\$0
GOLD LINE PROMOTIONS, INC.	59	33	\$36,499	\$15,165	\$51,665	30	NA	\$18,979	\$14,468	NA	NA	\$3,470	\$698	NA	NA	\$14,050	\$0
GUARDSMARK INC.	59	58	\$84,840	\$40,446	\$125,286	NA	49	\$37,127	\$39,281	NA	NA	\$7,486	\$1,164	NA	NA	\$40,227	\$0
HOLDEN NURSING HOME INC THE	59	114	\$86,273	\$133,121	\$219,394	48	103	\$55,809	\$129,763	NA	NA	\$3,234	\$988	NA	NA	\$27,230	\$2,371
JOHN SCOTT HOME INC	59	103	\$70,088	\$88,460	\$158,548	41	80	\$30,801	\$63,841	NA	NA	\$5,945	\$17,264	NA	NA	\$33,342	\$7,355
LYNN ECONOMIC OPPORTUNITY INC	59	132	\$135,306	\$208,807	\$344,113	51	106	\$113,808	\$199,447	NA	NA	\$3,091	\$3,287	NA	NA	\$18,407	\$6,072
MALDEN TRANS INC	59	71	\$139,337	\$79,516	\$218,853	42	64	\$81,925	\$76,475	NA	NA	\$2,396	\$823	NA	NA	\$55,017	\$2,218
MERRIMACK EDUCATION CENTER INC	59	34	\$134,614	\$63,587	\$198,201	51	NA	\$114,258	\$59,743	NA	NA	\$683	\$0	NA	NA	\$19,672	\$3,844
NIZHONI HEALTH SYSTEMS LLC	59	129	\$66,091	\$117,044	\$183,134	42	97	\$52,277	\$114,626	NA	NA	\$1,860	\$1,810	NA	NA	\$11,953	\$608
PACIFIC SUNWEAR STORES CORP	59	NA	\$72,265	\$5,794	\$78,059	NA	NA	\$19,422	\$5,794	NA	NA	\$15,511	\$0	37	NA	\$37,332	\$0
PARSONS HILL NURSING AND REHAB	59	98	\$53,123	\$83,105	\$136,228	45	72	\$33,402	\$78,470	NA	NA	\$5,550	\$4,394	NA	NA	\$14,172	\$240
PREMIER YACHTS INC	59	NA	\$52,455	\$10,869	\$63,323	30	NA	\$23,091	\$9,866	NA	NA	\$3,965	\$109	NA	NA	\$25,399	\$893
SALEM COMMUNITY CORPORATION	59	57	\$83,734	\$39,045	\$122,780	39	44	\$37,281	\$38,957	NA	NA	\$14,991	\$2	NA	NA	\$31,462	\$86
SEVEN HILLS FAMILY SERVICES IN	59	83	\$47,331	\$29,929	\$77,259	41	67	\$11,189	\$22,139	NA	NA	\$670	\$3,676	NA	NA	\$35,472	\$4,114
SPENCER GIFTS LLC	59	NA	\$69,222	\$31,910	\$101,132	NA	NA	\$15,086	\$31,408	NA	NA	\$5,514	\$502	34	NA	\$48,823	\$0
STONEHAM MEDICAL INVESTORS LP	59	88	\$74,470	\$77,904	\$152,374	35	67	\$40,904	\$74,652	NA	NA	\$9,882	\$642	NA	NA	\$23,684	\$2,610
TEEN CHALLENGE MINISTRY CENTER	59	NA	\$182,857	\$23,779	\$206,636	33	NA	\$97,470	\$21,652	NA	NA	\$6,967	\$0	34	NA	\$78,420	\$2,127
TRI WIRE ENGINEERING SOLUTIONS	59	63	\$64,584	\$68,210	\$132,794	37	55	\$32,592	\$67,757	NA	NA	\$5,994	\$271	NA	NA	\$25,998	\$182
TURNING POINT INC	59	104	\$85,390	\$103,766	\$189,156	47	78	\$65,912	\$97,533	NA	NA	\$7,223	\$904	NA	NA	\$12,254	\$5,329
95 COMMERCIAL, LLC	58	152	\$57,743	\$83,981	\$141,724	48	101	\$27,269	\$79,836	NA	46	\$19,666	\$602	NA	NA	\$10,809	\$3,543
AMERICAN LINEN SUPPLY CO	58	73	\$97,341	\$79,236	\$176,577	NA	46	\$38,086	\$75,115	NA	NA	\$13,076	\$2,893	NA	NA	\$46,178	\$1,227
CHELMSFORD HOTEL COMPANY	58	42	\$95,704	\$79,092	\$174,796	NA	37	\$48,975	\$74,089	NA	NA	\$3,009	\$0	NA	NA	\$43,719	\$5,003
CHRISTOS INC	58	49	\$112,648	\$62,152	\$174,800	37	46	\$49,574	\$61,513	NA	NA	\$15,363	\$639	NA	NA	\$47,711	\$0
CREATIVE HOST SVCS INC	58	104	\$109,343	\$93,660	\$203,002	33	57	\$46,880	\$73,487	NA	38	\$10,854	\$7,481	31	NA	\$51,608	\$12,692

Appendix 5  
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Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
D R WHITE COMPUTER SERVS INC	58	NA	\$41,706	\$8,931	\$50,637	31	NA	\$22,066	\$5,876	NA	NA	\$165	\$0	NA	NA	\$19,475	\$3,055
DUFOR ESCORTED TOURS INC	58	86	\$124,123	\$101,826	\$225,949	35	63	\$51,214	\$82,773	NA	NA	\$2,140	\$783	34	NA	\$70,769	\$18,270
EXCUSTAFF PERSONNEL INC	58	69	\$48,021	\$45,718	\$93,738	36	57	\$33,405	\$45,395	NA	NA	\$1,927	\$322	NA	NA	\$12,688	\$0
FALLON COMMUNITY HEALTH	58	88	\$64,385	\$79,672	\$144,057	38	72	\$40,416	\$76,676	NA	NA	\$1,757	\$638	NA	NA	\$22,211	\$2,359
FELLOWSHIP HEALTH RESOURCES IN	58	40	\$90,813	\$45,617	\$136,430	NA	NA	\$60,128	\$42,825	NA	NA	\$5,562	\$1,245	NA	NA	\$25,123	\$1,547
FSH BOYLSTON, INC.	58	148	\$89,987	\$130,307	\$220,294	43	106	\$49,418	\$110,101	NA	31	\$10,287	\$7,132	NA	NA	\$30,282	\$13,074
GREATER WALTHAM ASSOC FOR	58	NA	\$331,086	\$2,751	\$333,837	56	NA	\$329,482	\$2,751	NA	NA	\$0	\$0	NA	NA	\$1,604	\$0
HALFWAY CAFE INC	58	67	\$67,636	\$60,004	\$127,640	36	51	\$25,965	\$57,104	NA	NA	\$19,022	\$2,901	NA	NA	\$22,649	\$0
HEARTSIDE INC	58	74	\$59,754	\$44,774	\$104,528	34	61	\$18,695	\$40,946	NA	NA	\$1,489	\$125	30	NA	\$39,570	\$3,703
J S PELLCO HHC CORPORATION	58	93	\$31,549	\$13,219	\$44,769	40	74	\$20,392	\$12,341	NA	NA	\$1,627	\$26	NA	NA	\$9,531	\$853
JVE CO., INC.	58	42	\$79,706	\$40,034	\$119,739	45	35	\$50,904	\$36,140	NA	NA	\$4,112	\$27	NA	NA	\$24,690	\$3,867
LOG CABIN BANQUET THE	58	46	\$42,649	\$23,177	\$65,826	37	35	\$20,541	\$22,978	NA	NA	\$4,097	\$0	NA	NA	\$18,011	\$199
MCLIEE INC	58	59	\$92,193	\$36,174	\$128,367	34	34	\$49,119	\$32,483	NA	NA	\$20,505	\$3,041	NA	NA	\$22,569	\$651
METRO ONE LOSS PREVENTION SERV	58	NA	\$76,358	\$14,624	\$90,982	NA	NA	\$15,759	\$14,202	NA	NA	\$32,071	\$0	NA	NA	\$28,529	\$422
NEW BEDFORD MEDICAL INVESTORS	58	90	\$94,176	\$12,042	\$206,218	40	74	\$63,200	\$103,546	NA	NA	\$4,827	\$5,189	NA	NA	\$26,149	\$3,306
NEWBURY COMICS INC	58	NA	\$107,409	\$10,643	\$118,052	NA	NA	\$29,519	\$10,643	NA	NA	\$15,667	\$0	35	NA	\$62,223	\$0
PATRIOT RESORTS CORP	58	58	\$63,079	\$59,468	\$122,547	30	41	\$33,221	\$53,609	NA	NA	\$5,458	\$440	NA	NA	\$24,401	\$5,419
QUINSIGAMOND COMMUNITY CLGE	58	39	\$113,634	\$20,306	\$133,940	NA	31	\$82,973	\$18,466	NA	NA	\$1,636	\$0	32	NA	\$29,026	\$1,841
RADIUS WORCESTER OPERATING LLC	58	88	\$67,415	\$73,660	\$141,075	44	69	\$42,915	\$69,001	NA	NA	\$3,321	\$59	NA	NA	\$21,179	\$4,600
RANDOLPH DONUTS INC	58	55	\$61,509	\$68,588	\$130,097	47	50	\$41,145	\$67,550	NA	NA	\$3,708	\$0	NA	NA	\$16,656	\$1,037
RED ROOF INNS INC	58	63	\$67,847	\$54,773	\$122,621	41	55	\$41,770	\$54,746	NA	NA	\$5,080	\$0	NA	NA	\$20,997	\$28
ROCKLAND HEALTH GROUP LLC	58	136	\$59,643	\$80,578	\$140,220	49	95	\$46,726	\$77,666	NA	36	\$6,312	\$712	NA	NA	\$6,605	\$2,200
S & S DONUTS INC	58	57	\$79,253	\$44,340	\$123,593	33	45	\$51,133	\$40,239	NA	NA	\$3,332	\$4,027	31	NA	\$24,788	\$74
SEPHORA USA LLC	58	NA	\$85,853	\$2,368	\$88,222	NA	NA	\$11,878	\$2,368	NA	NA	\$5,049	\$0	37	NA	\$68,926	\$0
THE JOINT VENTURE OF THOMPSON	58	66	\$149,404	\$76,772	\$226,176	31	48	\$88,099	\$69,259	NA	NA	\$28,582	\$3,426	NA	NA	\$32,723	\$4,087
TOTAL TECHNICAL SERVICES INC	58	71	\$88,419	\$69,346	\$157,764	34	53	\$29,541	\$53,318	NA	NA	\$14,681	\$2,254	30	NA	\$44,197	\$13,773
TOWN OF ORANGE	58	95	\$63,323	\$59,632	\$122,955	38	70	\$29,267	\$52,246	NA	NA	\$1,241	\$520	NA	NA	\$32,815	\$6,866
WHIDDEN MEMORIAL HOSPITAL INC	58	84	\$76,641	\$122,421	\$199,062	40	69	\$42,093	\$111,762	NA	NA	\$4,469	\$10,070	NA	NA	\$30,080	\$589
WINGATE AT NEEDHAM INC	58	142	\$47,101	\$107,702	\$154,803	43	96	\$14,198	\$102,420	NA	42	\$15,525	\$1,410	NA	NA	\$17,377	\$3,872
WORCESTER DONUTS INC	58	136	\$66,008	\$83,770	\$149,778	32	77	\$14,862	\$60,013	NA	37	\$6,686	\$5,008	39	NA	\$44,460	\$18,749
184 MAIN, LLC	57	92	\$69,450	\$87,779	\$157,229	46	84	\$43,107	\$82,104	NA	NA	\$3,938	\$731	NA	NA	\$22,405	\$4,944
ALWAYS CLEVER STAFFING	57	36	\$68,083	\$43,214	\$111,298	30	NA	\$35,693	\$42,818	NA	NA	\$9,804	\$0	NA	NA	\$22,586	\$396
AM PIZZA INC	57	66	\$70,197	\$49,330	\$119,528	NA	41	\$18,182	\$32,081	NA	NA	\$23,677	\$1,220	NA	NA	\$28,338	\$16,029
AVERY MANOR NURSING, LLC	57	128	\$79,631	\$109,066	\$188,696	41	81	\$48,176	\$95,520	NA	42	\$8,897	\$4,075	NA	NA	\$22,558	\$9,470
BARKAN MANAGEMENT COMPANY INC	57	57	\$72,902	\$43,290	\$116,192	30	43	\$33,705	\$38,275	NA	NA	\$1,734	\$1,891	NA	NA	\$37,463	\$3,123
BENTLEY COLLEGE	57	NA	\$53,651	\$35,626	\$89,277	NA	NA	\$12,248	\$32,877	NA	NA	\$2,181	\$256	32	NA	\$39,222	\$2,492
CAREWORKS INC	57	63	\$123,916	\$126,210	\$250,126	39	51	\$50,229	\$110,088	NA	NA	\$30,106	\$15,229	NA	NA	\$43,581	\$893
CATALDO AMBLNC SERV INC	57	60	\$85,777	\$51,281	\$137,057	NA	44	\$42,481	\$48,196	NA	NA	\$8,320	\$810	NA	NA	\$34,975	\$2,274
CELLCO PARTNERSHIP	57	45	\$59,233	\$70,250	\$129,483	33	41	\$26,248	\$63,328	NA	NA	\$6,310	\$6,305	NA	NA	\$26,675	\$6,171
CFM BUCKLEY NORTH LLC	57	68	\$75,238	\$66,000	\$141,239	38	64	\$49,122	\$60,948	NA	NA	\$2,953	\$609	NA	NA	\$23,163	\$4,443
CHESTNUT KNOLL INC	57	61	\$72,313	\$83,997	\$156,311	43	55	\$46,619	\$77,137	NA	NA	\$5,373	\$0	NA	NA	\$20,321	\$6,860
CITY SPORTS INC	57	NA	\$92,633	\$15,869	\$108,502	NA	NA	\$45,220	\$15,820	NA	NA	\$8,047	\$0	32	NA	\$39,367	\$49
CROSS SENIOR SERVICES INC	57	55	\$72,158	\$63,372	\$135,531	33	43	\$43,023	\$57,127	NA	NA	\$3,414	\$4	NA	NA	\$25,721	\$6,242
CUSTOM BLENDS INC	57	77	\$108,955	\$50,090	\$159,045	32	40	\$20,846	\$33,947	NA	NA	\$13,795	\$938	37	NA	\$74,313	\$15,206
DONUT ENTERPRISES INC	57	53	\$94,158	\$55,466	\$149,625	37	37	\$52,628	\$43,524	NA	NA	\$6,388	\$1,042	NA	NA	\$35,142	\$10,901
EMBASSY SNE, LLC	57	133	\$75,019	\$104,773	\$179,793	44	100	\$36,895	\$98,909	NA	NA	\$5,186	\$2,174	NA	NA	\$33,939	\$3,691
HARVARD CLUB OF BOSTON	57	76	\$156,842	\$44,566	\$201,408	30	43	\$11,196	\$32,589	NA	NA	\$3,075	\$6,097	31	NA	\$42,571	\$5,880
HIGHLAND DONUT CORP	57	37	\$93,245	\$41,062	\$134,306	39	35	\$59,526	\$40,998	NA	NA	\$3,197	\$0	NA	NA	\$30,523	\$63
LAUREL LAKE HEALTH & REHABILIT	57	73	\$64,234	\$81,036	\$145,271	34	64	\$44,306	\$78,728	NA	NA	\$7,269	\$1,982	NA	NA	\$12,659	\$327
LHG LLC	57	59	\$83,678	\$91,607	\$175,285	35	53	\$37,536	\$91,607	NA	NA	\$2,926	\$0	NA	NA	\$43,216	\$0
MANANTO ENTERPRISES, LLC	57	54	\$74,087	\$53,402	\$127,489	36	48	\$36,212	\$53,314	NA	NA	\$10,956	\$88	NA	NA	\$26,919	\$0
NORTHEASTERN FAMILY INSTITUTE	57	63	\$67,061	\$67,332	\$134,393	36	55	\$29,275	\$66,920	NA	NA	\$3,607	\$0	NA	NA	\$34,179	\$412
NORTHERN ESSEX COMMUNITY COLLE	57	44	\$52,367	\$24,424	\$76,791	33	36	\$26,911	\$22,754	NA	NA	\$3,665	\$0	NA	NA	\$21,791	\$1,670
OTG MANAGEMENT BOS, LLC	57	78	\$70,447	\$47,140	\$117,588	31	48	\$19,806	\$39,430	NA	NA	\$29,265	\$1,521	30	NA	\$21,376	\$6,188
OXFORD HEALTH SYSTEMS INC	57	96	\$67,891	\$85,724	\$153,615	46	83	\$53,307	\$84,224	NA	NA	\$2,826	\$792	NA	NA	\$11,759	\$707
PARLEX USA INC	57	95	\$89,105	\$159,598	\$248,703	42	78	\$73,673	\$158,019	NA	NA	\$5,293	\$1,295	NA	NA	\$10,139	\$284
PEOPLE ACTING IN COMMUNITY	57	79	\$88,385	\$105,351	\$193,736	47	71	\$71,839	\$102,713	NA	NA	\$3,386	\$124	NA	NA	\$13,160	\$2,514
PIANTADOSI BAKING CO	57	144	\$139,306	\$194,237	\$333,544	42	87	\$28,032	\$174,392	NA	54	\$44,905	\$11,420	NA	NA	\$66,368	\$8,425
PREMIUM RETAIL SERVICE INC	57	54	\$46,522	\$56,080	\$102,602	NA	39	\$16,056	\$54,395	NA	NA	\$5,604	\$118	35	NA	\$24,862	\$1,567
RADIUS REGENCY OPERATING LLC	57	92	\$48,254	\$99,269	\$147,523	43	74	\$31,148	\$94,299	NA	NA	\$1,457	\$145	NA	NA	\$15,650	\$4,825
SHIREWSBURY NURSING&REHAB CNTR	57	84	\$105,235	\$100,693	\$205,927	40	72	\$63,468	\$99,084	NA	NA	\$19,556	\$794	NA	NA	\$22,210	\$814

Appendix 5  
 Division of Health Care Finance and Policy  
 Employers with 50 or More Employees Using Subsidized Care  
 DOR Wage Reporting Data  
 SFY 2009  
 See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
SOUTHLAND CORP THE	57	86	\$50,290	\$63,464	\$113,754	37	63	\$24,040	\$57,333	NA	NA	\$2,259	\$5,518	NA	NA	\$23,991	\$613
SRC SPRINGFIELD, INC.	57	107	\$78,541	\$177,272	\$255,813	48	102	\$56,995	\$176,936	NA	NA	\$2,038	\$336	NA	NA	\$19,508	\$0
SUPER 88 MARKET II	57	73	\$55,352	\$33,401	\$88,753	NA	NA	\$17,098	\$10,409	NA	NA	\$1,531	\$1,302	49	30	\$36,724	\$21,690
SWISSPORT USA INC	57	33	\$107,287	\$43,509	\$150,795	NA	NA	\$40,742	\$37,892	NA	NA	\$11,724	\$942	38	NA	\$54,821	\$4,675
TRICO USA LLC	57	104	\$134,036	\$132,619	\$266,655	NA	50	\$38,810	\$63,748	NA	NA	\$14,942	\$20,062	41	NA	\$80,284	\$48,809
TRUSTES OF AMHERST COLLEGE	57	45	\$81,209	\$41,013	\$122,222	30	41	\$30,925	\$37,348	NA	NA	\$2,145	\$0	30	NA	\$48,140	\$3,665
UNIFIRST CORPORATION	57	72	\$82,544	\$95,016	\$177,561	38	60	\$28,942	\$86,493	NA	NA	\$10,961	\$9	NA	NA	\$42,641	\$8,514
VERSACARE INCORPORATED	57	83	\$70,455	\$85,993	\$156,449	42	78	\$50,047	\$82,699	NA	NA	\$597	\$250	NA	NA	\$19,812	\$3,045
VICTORY PROGRAMS INC	57	61	\$65,390	\$46,058	\$111,448	46	52	\$35,582	\$45,759	NA	NA	\$8,184	\$51	NA	NA	\$21,625	\$249
WAVERLY LANDSCAPE ASSOCIATES I	57	75	\$47,720	\$69,225	\$116,945	NA	46	\$21,045	\$56,068	NA	NA	\$8,910	\$11,979	NA	NA	\$17,764	\$1,178
WINGATE AT WILBRAHAM INC	57	75	\$67,069	\$95,504	\$162,573	45	75	\$46,177	\$95,504	NA	NA	\$2,512	\$0	NA	NA	\$18,381	\$0
AMARAL BUS CO INC	56	51	\$79,022	\$68,146	\$147,168	36	40	\$43,720	\$58,615	NA	NA	\$632	\$509	NA	NA	\$34,670	\$9,022
BUFFALO LODGING ASSOCIATES LLC	56	74	\$84,417	\$96,836	\$181,253	40	64	\$52,872	\$84,749	NA	NA	\$5,644	\$8,956	NA	NA	\$25,901	\$3,130
CARL R LEPPA	56	55	\$56,213	\$34,481	\$90,694	34	45	\$16,777	\$26,789	NA	NA	\$1,279	\$0	32	NA	\$38,158	\$7,692
CENTRAL METAL FINISHING INC	56	58	\$96,640	\$79,896	\$176,536	35	51	\$50,433	\$74,865	NA	NA	\$13,251	\$2,810	NA	NA	\$32,957	\$2,220
CLIFTON GERIATRIC CTR ASSOCS	56	71	\$113,751	\$94,007	\$207,758	38	60	\$81,691	\$84,961	NA	NA	\$4,953	\$3,281	NA	NA	\$27,107	\$5,765
EARLY CHILDHOOD CENTERS OF	56	59	\$90,194	\$119,481	\$209,674	42	54	\$62,284	\$107,875	NA	NA	\$2,095	\$11,012	NA	NA	\$25,814	\$593
H T P INC	56	83	\$96,962	\$90,986	\$187,948	32	57	\$25,996	\$75,538	NA	NA	\$17,088	\$2,942	NA	NA	\$53,878	\$12,506
LERNER NEW YORK INC	56	42	\$72,031	\$27,270	\$99,301	32	38	\$35,449	\$26,142	NA	NA	\$746	\$0	NA	NA	\$35,836	\$1,128
LINDEN PONDS, INC.	56	107	\$83,149	\$65,739	\$148,888	42	72	\$58,466	\$51,402	NA	NA	\$6,176	\$1,007	NA	NA	\$18,508	\$13,330
MAX RAVE, LLC	56	47	\$67,193	\$42,881	\$110,073	42	46	\$36,709	\$42,679	NA	NA	\$13,446	\$0	NA	NA	\$17,038	\$201
NEW NORTH CITIZENS COUNCIL INC	56	74	\$71,223	\$88,570	\$159,793	46	65	\$56,506	\$86,497	NA	NA	\$397	\$2,061	NA	NA	\$14,320	\$13
NICASTRO INC	56	58	\$50,264	\$19,939	\$70,203	32	44	\$26,666	\$14,653	NA	NA	\$1,435	\$69	NA	NA	\$22,163	\$5,217
NORTH COAST SEAFOODS CORP	56	114	\$106,684	\$192,845	\$299,529	31	67	\$33,208	\$175,797	30	42	\$27,026	\$10,523	NA	NA	\$46,450	\$6,525
PITNEY BOWES MANAGEMENT SERVIC	56	69	\$196,907	\$111,508	\$308,415	39	60	\$170,771	\$108,568	NA	NA	\$2,835	\$784	NA	NA	\$23,302	\$2,156
SAINT FRANCIS HOME	56	86	\$58,832	\$64,893	\$123,725	43	74	\$43,002	\$64,444	NA	NA	\$8,678	\$448	NA	NA	\$7,152	\$0
SANARK PROPERTIES INC	56	53	\$68,842	\$86,016	\$154,859	39	51	\$48,005	\$84,718	NA	NA	\$1,561	\$136	NA	NA	\$19,276	\$1,163
SBM CLEANING COMPANY, LLC	56	90	\$81,948	\$88,373	\$170,321	30	56	\$25,659	\$85,196	NA	NA	\$26,830	\$923	NA	NA	\$29,460	\$2,254
SEB SERVICES OF MA, INC.	56	45	\$22,414	\$15,674	\$38,088	NA	NA	\$10,380	\$13,779	NA	NA	\$4,420	\$358	NA	NA	\$7,614	\$1,537
STRICTLY BY THE BOOK INC	56	77	\$93,825	\$106,006	\$199,831	33	60	\$45,057	\$101,998	NA	NA	\$17,882	\$1,241	NA	NA	\$30,885	\$2,767
TOWN OF STOUGHTON	56	82	\$70,314	\$72,616	\$142,931	34	65	\$41,246	\$67,226	NA	NA	\$487	\$158	NA	NA	\$28,581	\$5,233
TRADESMEN INTERNATIONAL INC	56	58	\$69,948	\$43,180	\$113,128	NA	38	\$24,367	\$40,284	NA	NA	\$24,820	\$1,079	NA	NA	\$20,761	\$1,817
TRADITIONAL BREADS INC	56	101	\$75,045	\$122,089	\$197,134	31	75	\$41,280	\$109,494	NA	NA	\$3,834	\$5,411	NA	NA	\$29,930	\$7,184
WEST SIDE DONUTS INC	56	44	\$65,460	\$37,737	\$103,197	46	43	\$49,003	\$37,737	NA	NA	\$2,868	\$0	NA	NA	\$13,589	\$0
265 ESSEX STREET OPERATING COM	55	96	\$62,554	\$81,745	\$144,299	37	85	\$40,625	\$78,827	NA	NA	\$527	\$2,232	NA	NA	\$21,402	\$686
ABERJONA NURSING HOME INC	55	121	\$69,621	\$90,126	\$159,747	44	92	\$27,543	\$83,826	NA	NA	\$17,321	\$931	NA	NA	\$24,757	\$5,369
ADP TOTALSOURCE III INC	55	62	\$86,848	\$57,489	\$144,337	34	52	\$39,979	\$55,314	NA	NA	\$5,744	\$146	NA	NA	\$41,126	\$2,029
ASPEN DENTAL MGMT INC	55	75	\$46,827	\$100,381	\$147,209	38	68	\$27,129	\$96,348	NA	NA	\$2,440	\$0	NA	NA	\$17,259	\$4,033
BEAUMONT AT UNIVERSITY CAMPUS	55	81	\$33,693	\$47,882	\$81,575	39	65	\$17,550	\$46,879	NA	NA	\$4,880	\$109	NA	NA	\$11,262	\$894
BOSTON BALLET INC	55	33	\$58,522	\$26,871	\$85,393	NA	NA	\$14,470	\$21,537	NA	NA	\$1,253	\$0	43	NA	\$42,798	\$5,334
CARTERS RETAIL INC	55	70	\$42,190	\$57,841	\$100,031	46	65	\$29,735	\$57,740	NA	NA	\$1,507	\$0	NA	NA	\$10,948	\$101
CASEY & HAYES INC	55	NA	\$60,906	\$4,958	\$65,864	NA	NA	\$27,916	\$4,958	NA	NA	\$6,391	\$0	NA	NA	\$26,599	\$0
CITYVIEW INC	55	NA	\$136,780	\$10,762	\$147,542	40	NA	\$101,185	\$4,600	NA	NA	\$15,478	\$71	NA	NA	\$20,117	\$6,091
CLINTON MANOR NURSING HOME INC	55	79	\$63,029	\$62,203	\$125,232	36	65	\$24,263	\$56,080	NA	NA	\$6,638	\$615	NA	NA	\$32,128	\$5,508
CNS NURSING HOME CARE INC	55	64	\$125,145	\$122,164	\$247,308	37	57	\$86,560	\$119,905	NA	NA	\$3,423	\$60	NA	NA	\$35,162	\$2,199
DRIVER MANAGEMENT INC	55	78	\$44,544	\$56,701	\$101,245	32	66	\$20,227	\$51,377	NA	NA	\$744	\$141	NA	NA	\$23,572	\$5,183
EASTERN ORTHODOX MANAGEMENT CO	55	96	\$102,455	\$146,454	\$248,908	42	80	\$77,244	\$141,315	NA	NA	\$4,467	\$316	NA	NA	\$20,743	\$4,823
GATEWAY LABORATORIES INC	55	80	\$57,506	\$72,697	\$130,203	40	70	\$22,120	\$69,898	NA	NA	\$1,610	\$2,799	NA	NA	\$33,775	\$0
GREENSCAPE LAND DESIGN INC	55	41	\$50,100	\$35,961	\$86,061	NA	NA	\$12,428	\$28,811	NA	NA	\$2,601	\$2,951	30	NA	\$55,072	\$4,199
HAMPSHIRE EDUCATIONAL	55	65	\$54,835	\$51,850	\$106,685	34	49	\$33,701	\$49,326	NA	NA	\$4,032	\$810	NA	NA	\$17,102	\$1,714
HGA QUEST INC	55	NA	\$45,008	\$18,244	\$63,253	35	NA	\$22,466	\$17,775	NA	NA	\$1,084	\$364	NA	NA	\$21,458	\$105
JML CARE CENTER, INC.	55	85	\$54,119	\$85,074	\$139,193	42	69	\$34,417	\$77,075	NA	NA	\$1,922	\$104	NA	NA	\$17,780	\$7,895
LAZARUS HOUSE INC	55	69	\$155,073	\$117,847	\$272,920	39	62	\$63,031	\$117,475	NA	NA	\$42,810	\$0	NA	NA	\$49,232	\$372
LYNN MEDICAL INVESTORS LIMITED	55	128	\$67,320	\$73,357	\$140,677	46	98	\$39,389	\$71,328	NA	NA	\$4,860	\$282	NA	NA	\$23,071	\$1,748
MILFORD-WHITINSVILLE REG HOSP	55	85	\$72,289	\$107,493	\$179,782	37	68	\$39,649	\$96,579	NA	NA	\$2,401	\$2,212	NA	NA	\$30,239	\$8,702
MSLS - MAPLERIDGE, INC.	55	74	\$103,396	\$166,621	\$270,017	41	66	\$80,203	\$156,448	NA	NA	\$3,827	\$6,270	NA	NA	\$19,366	\$3,903
PENACOOK PLACE INC	55	85	\$71,391	\$118,843	\$190,233	50	80	\$56,945	\$118,956	NA	NA	\$2,836	\$0	NA	NA	\$11,609	\$247
PETER PAN BUS LINES INC	55	87	\$89,676	\$95,609	\$185,285	34	59	\$41,082	\$89,228	NA	NA	\$23,003	\$2,472	NA	NA	\$25,591	\$3,908
PLYMOUTH MEDICAL INVESTORS	55	108	\$64,234	\$228,592	\$292,826	48	94	\$42,367	\$225,948	NA	NA	\$694	\$2,194	NA	NA	\$21,173	\$450
PREVENTIVE MEDICINE ASSOCIATES	55	72	\$74,045	\$83,076	\$157,121	35	58	\$42,608	\$79,151	NA	NA	\$3,356	\$1,650	NA	NA	\$28,080	\$2,276
RADIUS SOUTHBRIDGE OPERA	55	75	\$64,070	\$59,411	\$123,481	40	63	\$33,061	\$58,284	NA	NA	\$10,178	\$719	NA	NA	\$20,831	\$408

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Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
ST VINCENTS HOME	55	43	\$125,847	\$53,271	\$179,119	NA	39	\$30,654	\$48,540	NA	NA	\$64,658	\$0	NA	NA	\$30,536	\$4,731
STORECAST CORPORATION OF	55	49	\$67,319	\$28,653	\$95,973	NA	35	\$24,686	\$25,397	NA	NA	\$2,225	\$0	32	NA	\$40,409	\$3,256
SYSTEMS COORDINATED SERVICES I	55	126	\$112,259	\$150,302	\$262,562	49	103	\$95,123	\$147,969	NA	NA	\$965	\$663	NA	NA	\$16,171	\$1,670
TOWN OF SHREWSBURY	55	76	\$70,531	\$143,870	\$214,401	35	66	\$44,295	\$140,022	NA	NA	\$886	\$28	NA	NA	\$25,349	\$3,820
WOMENS APPAREL GROUP LLC	55	116	\$40,141	\$95,807	\$135,948	41	92	\$23,947	\$85,660	NA	NA	\$523	\$2,306	NA	NA	\$15,671	\$7,840
ALL CHECKS CASHED INC	54	72	\$70,051	\$115,077	\$185,128	41	61	\$48,813	\$113,005	NA	NA	\$9,187	\$445	NA	NA	\$12,050	\$1,628
AUTOMILE HOLDINGS, LLC	54	66	\$63,419	\$77,692	\$141,111	37	52	\$39,581	\$69,056	NA	NA	\$1,510	\$0	NA	NA	\$22,327	\$8,635
DESIGNS INC	54	77	\$80,695	\$92,965	\$173,659	31	58	\$35,546	\$91,656	NA	NA	\$13,699	\$0	NA	NA	\$31,449	\$1,309
DUMOUCHEL APTHCRY WLTHM INC	54	80	\$64,973	\$83,346	\$148,319	40	54	\$47,222	\$82,256	NA	NA	\$4,929	\$1,028	NA	NA	\$12,821	\$61
EMERSON VILLAGE LLC	54	93	\$73,114	\$60,187	\$133,301	39	73	\$32,556	\$59,689	NA	NA	\$29,694	\$153	NA	NA	\$10,864	\$344
FALLOON SERVICE INC	54	59	\$81,541	\$51,264	\$132,805	NA	52	\$27,550	\$49,897	NA	NA	\$4,119	\$0	32	NA	\$49,872	\$1,367
GEVITY HR LP	54	95	\$29,152	\$51,788	\$80,940	35	78	\$15,144	\$47,317	NA	NA	\$942	\$215	NA	NA	\$13,065	\$4,256
GUESS' RETAIL INC	54	NA	\$62,124	\$23,737	\$85,861	NA	NA	\$17,429	\$21,381	NA	NA	\$9,164	\$0	33	NA	\$35,531	\$2,356
HOUSTON ENTERPRISES INC	54	58	\$76,451	\$67,003	\$143,454	35	43	\$40,189	\$61,167	NA	NA	\$3,823	\$369	NA	NA	\$32,439	\$5,467
JLC DONUTS INC	54	111	\$53,927	\$66,211	\$120,139	39	73	\$19,646	\$48,670	NA	NA	\$4,872	\$1,138	NA	NA	\$29,409	\$16,403
LEDGEWOOD HEALTH CARE CORP	54	104	\$85,342	\$104,833	\$190,176	43	75	\$51,788	\$101,495	NA	NA	\$4,407	\$1,523	NA	NA	\$29,147	\$1,815
LEONARD E BELCHER INC	54	36	\$57,059	\$28,211	\$85,269	38	34	\$34,775	\$27,685	NA	NA	\$874	\$0	NA	NA	\$21,409	\$526
LIBERTY SECURITY SERVICE INC	54	33	\$102,017	\$31,371	\$133,388	NA	NA	\$37,276	\$30,738	NA	NA	\$2,457	\$0	30	NA	\$62,284	\$632
MUSEUM OF SCIENCE	54	NA	\$68,316	\$8,756	\$77,071	NA	NA	\$15,609	\$6,671	NA	NA	\$6,486	\$1,790	34	NA	\$46,221	\$295
PENTA G CORP	54	NA	\$91,700	\$50,743	\$142,443	NA	NA	\$57,044	\$49,352	NA	NA	\$8,012	\$23	NA	NA	\$26,644	\$1,368
PEP BOYS MANNY MOE & JACK OF	54	32	\$77,695	\$30,677	\$108,372	33	NA	\$27,049	\$29,546	NA	NA	\$8,016	\$275	NA	NA	\$42,630	\$856
PLAIN STREET DONUTS INC	54	46	\$76,732	\$39,809	\$116,540	40	39	\$57,159	\$39,672	NA	NA	\$7,009	\$0	NA	NA	\$12,564	\$137
RME ENTERPRISES INC	54	47	\$59,642	\$38,364	\$98,006	37	45	\$29,095	\$38,312	NA	NA	\$1,397	\$0	NA	NA	\$29,150	\$53
SAMUEL'S TAVERN LLC	54	NA	\$52,492	\$9,165	\$61,657	NA	NA	\$18,434	\$9,165	NA	NA	\$1,272	\$0	32	NA	\$32,786	\$0
TOWN OF HUDSON	54	75	\$85,830	\$78,457	\$164,286	34	62	\$43,607	\$64,270	NA	NA	\$518	\$127	NA	NA	\$41,705	\$14,060
WHITNEY PLACE AT NATICK LIMITE	54	65	\$57,705	\$76,953	\$134,658	39	57	\$28,165	\$60,662	NA	NA	\$3,814	\$14,074	NA	NA	\$25,725	\$2,217
WILBRAHAM MEDICAL INVESTORS	54	82	\$69,652	\$111,336	\$180,987	45	77	\$47,208	\$110,599	NA	NA	\$884	\$0	NA	NA	\$21,559	\$736
178 LOWELL STREET OPERATING CO	53	94	\$37,360	\$101,240	\$138,600	38	79	\$14,857	\$94,570	NA	NA	\$10,006	\$1,781	NA	NA	\$12,496	\$4,952
AMERICAN RESTAURANT MGMT CORP	53	NA	\$87,179	\$44,366	\$131,545	NA	NA	\$40,940	\$44,366	NA	NA	\$5,530	\$0	NA	NA	\$40,709	\$0
AMERIDOSE, LLC	53	80	\$52,948	\$64,984	\$117,932	35	59	\$25,222	\$59,340	NA	NA	\$3,480	\$1,306	NA	NA	\$24,246	\$4,339
AUTUMN VILLAGE LLC	53	95	\$78,825	\$85,064	\$163,889	43	79	\$53,017	\$81,497	NA	NA	\$7,989	\$1,708	NA	NA	\$17,819	\$1,859
BRINKS INCORPORATED	53	70	\$56,285	\$122,685	\$178,970	42	67	\$37,049	\$122,117	NA	NA	\$1,939	\$243	NA	NA	\$19,097	\$324
CRAYON CAMPUS, INC.	53	91	\$100,176	\$138,446	\$238,621	36	74	\$41,003	\$129,031	NA	NA	\$4,800	\$40	NA	NA	\$54,372	\$9,375
FARREN CARE CENTER INC	53	89	\$76,508	\$97,143	\$173,651	46	74	\$52,206	\$94,792	NA	NA	\$1,487	\$597	NA	NA	\$22,815	\$1,754
HAMPDEN COUNTY PHYSICIANS	53	81	\$64,270	\$85,905	\$150,175	44	74	\$45,303	\$83,302	NA	NA	\$1,626	\$0	NA	NA	\$17,341	\$2,602
HARMON HOME HEALTH INC	53	89	\$59,003	\$93,605	\$152,608	37	77	\$31,586	\$91,293	NA	NA	\$4,346	\$89	NA	NA	\$23,072	\$2,222
HENRY MODEL & CO INC	53	35	\$68,163	\$45,753	\$113,915	32	32	\$36,623	\$42,774	NA	NA	\$1,297	\$0	NA	NA	\$30,243	\$2,979
KOHL'S VALUE SERVICES, INC.	53	41	\$69,014	\$28,903	\$97,917	31	35	\$37,261	\$24,081	NA	NA	\$1,127	\$0	NA	NA	\$30,626	\$4,822
LBK TRANSPORTATION CO INC	53	44	\$105,760	\$68,523	\$174,283	35	40	\$60,570	\$67,361	NA	NA	\$4,005	\$37	NA	NA	\$41,185	\$1,125
M W & W INC	53	116	\$127,937	\$196,838	\$324,775	NA	65	\$35,172	\$133,440	NA	NA	\$6,703	\$5,830	32	NA	\$86,062	\$57,568
MAR LEES SEAFOOD LLC	53	57	\$57,058	\$52,653	\$109,711	33	35	\$31,490	\$49,892	NA	NA	\$6,839	\$716	NA	NA	\$18,729	\$2,045
MINUTE MAN ARC FOR HUMAN	53	37	\$138,020	\$29,615	\$167,634	45	NA	\$130,206	\$25,332	NA	NA	\$3,117	\$3,894	NA	NA	\$4,696	\$388
NORTHEAST RELIABLE SERVICES IN	53	91	\$193,428	\$216,670	\$410,098	35	61	\$106,541	\$195,623	NA	NA	\$39,892	\$18,529	NA	NA	\$46,995	\$2,517
OMNICARE ESC LLC	53	84	\$72,203	\$118,030	\$190,234	36	71	\$42,457	\$106,356	NA	NA	\$2,298	\$2,212	NA	NA	\$27,448	\$9,463
SILVERLEAF RESORTS INC	53	43	\$60,616	\$75,523	\$136,139	31	36	\$34,297	\$71,495	NA	NA	\$6,169	\$0	NA	NA	\$20,151	\$4,028
STELLAR RESTAURANT GROUP	53	49	\$61,915	\$51,772	\$113,687	31	30	\$34,588	\$48,999	NA	NA	\$2,587	\$1,558	NA	NA	\$24,739	\$1,215
SUPER 88 MARKET INC	53	80	\$48,712	\$34,020	\$82,732	NA	37	\$11,045	\$13,982	NA	NA	\$2,857	\$187	42	NA	\$34,810	\$19,851
SURGE RESOURCES INC	53	83	\$75,849	\$89,926	\$165,776	31	60	\$29,213	\$75,954	NA	NA	\$15,098	\$5,980	NA	NA	\$31,538	\$7,993
TOWN OF EASTON	53	68	\$78,833	\$69,134	\$147,967	32	55	\$40,640	\$58,278	NA	NA	\$3,156	\$16	NA	NA	\$35,036	\$10,840
TUFTS ASSOC HEALTH PLANS INC	53	60	\$86,636	\$58,238	\$144,874	33	55	\$38,115	\$56,160	NA	NA	\$31,584	\$389	NA	NA	\$16,937	\$1,689
WAYSIDE YOUTH AND FAMILY SUPPO	53	70	\$67,213	\$43,100	\$110,313	30	50	\$16,914	\$39,958	NA	NA	\$9,951	\$112	NA	NA	\$40,348	\$3,030
YOUNGER CORPORATION	53	75	\$83,567	\$107,347	\$190,914	31	51	\$36,323	\$99,537	NA	NA	\$16,361	\$1,878	NA	NA	\$30,882	\$5,932
64 PERFORMANCE DRIVE OPERATING	52	108	\$75,297	\$117,924	\$193,221	42	85	\$59,391	\$114,208	NA	NA	\$4,487	\$208	NA	NA	\$11,419	\$3,508
ADVANTAGE SALES & MARKETING LL	52	55	\$60,496	\$50,652	\$111,147	NA	38	\$20,393	\$49,124	NA	NA	\$4,150	\$341	30	NA	\$35,952	\$1,186
AUTO DEALERS EXCHANGE OF CONCO	52	62	\$75,623	\$88,825	\$164,448	36	44	\$46,658	\$77,359	NA	NA	\$5,438	\$985	NA	NA	\$23,527	\$10,481
BENNY'S OF MASS INC	52	NA	\$52,166	\$6,997	\$59,163	NA	NA	\$24,147	\$6,997	NA	NA	\$5,510	\$0	NA	NA	\$22,509	\$0
BRAEMOOR NURSING HOME INC	52	88	\$91,175	\$110,061	\$201,236	42	70	\$56,177	\$109,457	NA	NA	\$3,570	\$603	NA	NA	\$31,428	\$0
CAMBRIDGE COLLEGE INC	52	55	\$64,869	\$39,852	\$104,722	32	49	\$29,851	\$37,550	NA	NA	\$2,369	\$685	NA	NA	\$32,650	\$1,618
CANTON DISTRIBUTORS CPL INC	52	100	\$115,679	\$131,885	\$247,564	30	58	\$31,569	\$119,187	NA	39	\$14,782	\$4,433	33	NA	\$69,328	\$8,265
CECARS MEDITERRANEAN FOODS INC	52	94	\$80,780	\$124,447	\$205,227	35	59	\$36,805	\$114,104	NA	NA	\$3,610	\$382	NA	NA	\$40,364	\$9,961
COLLECTIVE HOME CARE INC	52	47	\$92,606	\$55,807	\$148,413	NA	38	\$21,133	\$50,106	NA	NA	\$4,887	\$736	NA	NA	\$66,586	\$4,965

Appendix 5  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
DOR Wage Reporting Data  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
COPLY HEATHCARE PARTNERSHIP	52	107	\$84,007	\$83,519	\$167,526	33	75	\$45,615	\$71,662	NA	NA	\$16,392	\$5,272	NA	NA	\$22,000	\$6,585
COYNE MANAGEMENT LLC	52	76	\$66,093	\$95,968	\$162,061	35	63	\$31,446	\$93,873	NA	NA	\$2,939	\$257	NA	NA	\$31,708	\$1,838
FRIENDLY CARE INC	52	71	\$47,200	\$34,738	\$81,938	NA	53	\$17,880	\$29,418	NA	NA	\$884	\$82	31	NA	\$28,435	\$5,238
FRIENDS OF THE SHATTUCK SHELTE	52	NA	\$70,635	\$11,217	\$81,852	33	NA	\$48,234	\$10,395	NA	NA	\$7,432	\$822	NA	NA	\$14,969	\$0
GGNSC MIDDLEBORO LLC	52	90	\$66,960	\$87,841	\$154,800	45	79	\$51,657	\$86,771	NA	NA	\$3,608	\$987	NA	NA	\$11,696	\$83
GORDON COLLEGE	52	42	\$66,112	\$43,385	\$109,497	NA	34	\$19,238	\$40,105	NA	NA	\$2,948	\$0	33	NA	\$43,926	\$3,279
JHDS ASSOC LLC	52	45	\$79,140	\$46,707	\$125,847	NA	37	\$41,697	\$44,283	NA	NA	\$4,895	\$1,178	NA	NA	\$32,548	\$1,246
LIKARR BUILDING SERVICES INC	52	92	\$62,421	\$82,289	\$144,711	31	65	\$34,487	\$74,633	NA	NA	\$2,280	\$1,562	NA	NA	\$25,654	\$6,094
MASS JOB TRAINING INC	52	65	\$64,941	\$77,495	\$142,436	43	61	\$46,986	\$74,154	NA	NA	\$3,940	\$0	NA	NA	\$14,015	\$3,341
MASS REGIONAL COMM COLLEGE	52	32	\$45,645	\$15,389	\$61,034	NA	NA	\$22,706	\$11,122	NA	NA	\$1,572	\$264	NA	NA	\$21,367	\$4,003
MICHAEL J CONNOLLY & SONS INC	52	92	\$145,403	\$138,527	\$283,930	34	76	\$80,669	\$128,427	NA	NA	\$1,094	\$0	30	NA	\$63,640	\$10,100
MIDDLE EAST RESTAURANT INC	52	42	\$116,880	\$37,659	\$154,538	NA	NA	\$14,854	\$29,818	NA	NA	\$46,838	\$3,447	39	NA	\$55,187	\$4,393
MILLENNIUM PARTNERS SPORTS CLU	52	55	\$48,248	\$51,178	\$99,427	NA	39	\$18,376	\$50,945	NA	NA	\$8,175	\$212	NA	NA	\$21,697	\$22
MPG CORPORATION	52	45	\$60,152	\$48,578	\$108,730	NA	39	\$27,126	\$48,578	NA	NA	\$3,320	\$0	NA	NA	\$29,707	\$0
NKFGMS SELF-PERFORMING SERVICE	52	90	\$53,217	\$55,867	\$109,083	NA	51	\$12,307	\$44,538	NA	33	\$15,122	\$7,456	NA	NA	\$25,787	\$3,873
PARENTS IN A PINCH INC	52	NA	\$45,597	\$13,913	\$59,511	NA	NA	\$12,254	\$13,175	NA	NA	\$1,579	\$154	31	NA	\$31,765	\$584
POLARTEC LLC	52	86	\$28,710	\$25,904	\$54,614	38	74	\$9,540	\$25,248	NA	NA	\$6,644	\$264	NA	NA	\$12,526	\$392
SHOE SHOW OF ROCKY MOUNT INC	52	30	\$43,543	\$12,629	\$56,171	34	NA	\$25,488	\$12,614	NA	NA	\$385	\$14	NA	NA	\$17,670	\$0
SOUTH COVE MANOR NURSING HOME	52	100	\$102,768	\$114,494	\$217,261	NA	45	\$26,619	\$57,481	NA	31	\$7,199	\$3,013	33	NA	\$68,949	\$53,999
SUPER PETROLEUM INC	52	50	\$57,104	\$58,208	\$115,312	NA	35	\$19,804	\$47,277	NA	NA	\$2,710	\$4,801	30	NA	\$34,590	\$6,130
TOO INC	52	64	\$49,330	\$87,203	\$136,534	38	59	\$30,310	\$87,164	NA	NA	\$1,725	\$0	NA	NA	\$17,295	\$39
TOWN OF WINCHENDON	52	83	\$58,500	\$60,331	\$118,830	30	58	\$27,823	\$55,480	NA	NA	\$6,205	\$3,621	NA	NA	\$24,472	\$1,230
UNITED CEREBRAL PALSY	52	91	\$73,487	\$67,549	\$141,036	NA	57	\$31,226	\$62,240	NA	31	\$13,442	\$1,885	NA	NA	\$28,819	\$3,424
WATER DONUTS INC	52	67	\$68,327	\$66,585	\$134,913	40	56	\$36,402	\$61,161	NA	NA	\$11,758	\$2,843	NA	NA	\$20,168	\$2,580
ACTION INC	51	68	\$129,784	\$88,218	\$218,002	35	58	\$83,455	\$86,235	NA	NA	\$3,053	\$0	NA	NA	\$43,275	\$1,983
BEANTOWN GROUP LLC	51	47	\$77,890	\$62,361	\$140,251	NA	41	\$32,747	\$59,175	NA	NA	\$14,849	\$2,286	NA	NA	\$30,294	\$901
BILLS TAXI SERVICE INC	51	51	\$81,297	\$47,017	\$128,314	NA	36	\$43,296	\$40,215	NA	NA	\$1,539	\$598	30	NA	\$36,461	\$6,204
BOSTON RED SOX BASEBALL CLUB	51	NA	\$115,861	\$22,485	\$138,346	NA	NA	\$43,412	\$22,346	NA	NA	\$16,492	\$70	37	NA	\$55,958	\$69
C MART SUPERMARKET INC	51	114	\$90,580	\$134,076	\$224,656	NA	49	\$4,401	\$64,536	NA	31	\$3,291	\$4,676	46	34	\$82,887	\$64,865
CATHOLIC MEMORIAL HOME INC	51	67	\$89,155	\$108,506	\$197,661	42	60	\$68,838	\$108,506	NA	NA	\$4,645	\$0	NA	NA	\$15,672	\$0
CBS SCENE PATRIOT PLACE LLC	51	33	\$51,458	\$25,243	\$76,701	NA	NA	\$22,956	\$25,209	NA	NA	\$3,527	\$0	NA	NA	\$24,975	\$214
CHELSEA JEWISH NURSING HOME IN	51	116	\$40,528	\$129,226	\$169,754	40	79	\$23,371	\$121,996	NA	34	\$4,245	\$4,091	NA	NA	\$12,912	\$3,139
CLEANING MNGMT SYSTEMS INC	51	87	\$80,088	\$125,109	\$205,197	33	73	\$31,837	\$117,975	NA	NA	\$7,298	\$0	NA	NA	\$40,954	\$7,134
CORPORATION FOR PUBLIC MANAGEM	51	92	\$42,455	\$78,206	\$120,661	50	86	\$39,456	\$78,168	NA	NA	\$0	\$0	NA	NA	\$2,999	\$38
EASCARE LLC	51	45	\$69,803	\$39,895	\$109,698	NA	40	\$33,366	\$38,977	NA	NA	\$9,476	\$501	NA	NA	\$26,962	\$417
EBLENS INC	51	31	\$58,786	\$29,196	\$87,982	NA	NA	\$23,581	\$29,196	NA	NA	\$6,906	\$0	NA	NA	\$28,299	\$0
FALMOUTH HOSPITAL ASSOCIATION	51	93	\$107,644	\$150,247	\$257,892	38	81	\$74,333	\$142,845	NA	NA	\$1,254	\$204	NA	NA	\$32,057	\$7,199
HAWTHORNE BY THE SEA INC	51	30	\$37,809	\$18,342	\$56,152	NA	NA	\$19,433	\$17,030	NA	NA	\$1,457	\$253	NA	NA	\$16,919	\$1,059
HENRY LEE WILLIS COMMUNITY	51	81	\$113,662	\$100,107	\$213,769	31	57	\$60,260	\$96,916	NA	NA	\$21,469	\$405	NA	NA	\$31,933	\$2,786
JENALYN INCORPORATED	51	NA	\$117,700	\$11,364	\$129,065	30	NA	\$71,609	\$11,364	NA	NA	\$2,043	\$0	NA	NA	\$44,048	\$0
JESMOND NURSING HOME	51	65	\$62,494	\$50,336	\$112,830	34	47	\$34,221	\$50,069	NA	NA	\$7,096	\$143	NA	NA	\$21,178	\$124
KAPLAN EDUCATIONAL CENTERS INC	51	NA	\$70,816	\$14,609	\$85,426	NA	NA	\$33,102	\$13,963	NA	NA	\$748	\$0	34	NA	\$36,966	\$646
KAYEM FOODS INC	51	120	\$79,343	\$135,979	\$215,323	36	79	\$33,829	\$129,875	NA	38	\$11,780	\$1,587	NA	NA	\$33,735	\$4,517
MARLBOROUGH HOSPITAL CORP	51	73	\$98,994	\$63,069	\$162,063	33	58	\$42,958	\$58,070	NA	NA	\$12,380	\$393	NA	NA	\$43,656	\$4,606
MASS COLLEGE OF LIBERAL ARTS	51	NA	\$41,572	\$5,090	\$46,662	NA	NA	\$14,756	\$4,572	NA	NA	\$853	\$0	32	NA	\$25,963	\$518
MASSTRAN CORP	51	78	\$59,695	\$92,518	\$152,213	35	61	\$31,810	\$76,301	NA	NA	\$1,570	\$279	NA	NA	\$26,315	\$15,938
NEW ENGLAND DEACONESS ASSN	51	64	\$89,495	\$76,352	\$165,847	33	56	\$31,557	\$74,763	NA	NA	\$39,923	\$0	NA	NA	\$18,015	\$1,588
NEWBURYPORT MICHAELS HARBORSID	51	NA	\$58,968	\$30,108	\$89,076	NA	NA	\$15,831	\$27,625	NA	NA	\$5,842	\$0	NA	NA	\$37,295	\$2,483
OFFICE MAX INC	51	30	\$68,862	\$22,201	\$91,063	30	NA	\$26,638	\$22,154	NA	NA	\$9,242	\$47	NA	NA	\$32,982	\$0
PERSONAL TOUCH HOME CARE	51	78	\$76,890	\$114,237	\$191,127	40	71	\$52,150	\$110,355	NA	NA	\$1,420	\$0	NA	NA	\$23,321	\$3,882
REGIS COLLEGE	51	NA	\$32,288	\$13,214	\$45,502	33	NA	\$10,282	\$13,177	NA	NA	\$6,543	\$37	NA	NA	\$15,464	\$0
ROUTE 13 DONUTS INC	51	66	\$48,479	\$38,242	\$86,721	35	53	\$24,494	\$37,946	NA	NA	\$558	\$291	NA	NA	\$23,427	\$5
ROYAL NURSING CENTER LLC	51	74	\$48,151	\$85,458	\$133,609	37	63	\$23,597	\$84,468	NA	NA	\$1,190	\$0	NA	NA	\$23,365	\$990
SENIOR CARE ACQUISITION INC	51	51	\$63,097	\$37,688	\$100,785	NA	32	\$16,525	\$29,005	NA	NA	\$10,277	\$189	NA	NA	\$36,295	\$8,493
SHOEBUY COM INC	51	48	\$67,894	\$51,952	\$119,846	33	37	\$27,331	\$41,011	NA	NA	\$8,919	\$1,211	NA	NA	\$31,643	\$9,731
SIMMONS AIRLINE INC	51	118	\$72,014	\$160,843	\$232,857	36	86	\$49,919	\$145,539	NA	NA	\$11,511	\$6,193	NA	NA	\$10,584	\$9,112
STAFFMARK INVESTMENT LLC	51	60	\$59,614	\$48,962	\$108,577	NA	40	\$10,932	\$29,384	NA	NA	\$7,242	\$3,477	31	NA	\$41,440	\$10,701
SURREY HOTEL MANAGEMENT LLC	51	107	\$113,402	\$104,628	\$218,030	33	62	\$31,574	\$80,158	NA	36	\$57,414	\$3,719	NA	NA	\$24,414	\$26,151
TOWN OF MASHPPEE	51	68	\$74,732	\$57,845	\$132,578	NA	54	\$29,208	\$44,969	NA	NA	\$2,773	\$382	NA	NA	\$42,751	\$12,495
VANGUARD GENERAL SERVICES CORP	51	78	\$54,610	\$47,250	\$101,860	NA	47	\$15,015	\$43,452	NA	NA	\$6,521	\$3,306	NA	NA	\$33,073	\$492
WANG THEATRE INC	51	NA	\$37,085	\$3,909	\$40,994	NA	NA	\$11,723	\$3,507	NA	NA	\$1,585	\$0	NA	NA	\$23,777	\$402

**Appendix 5**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**DOR Wage Reporting Data**  
**SFY 2009**  
See notes at end.

Employer (1)	All Programs					MassHealth (3)				Health Safety Net (4)				Commonwealth Care (5)			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost For Employees and Dependents	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs	Employees	Dependents	Employee Costs	Dependents Costs
WJD ENTERPRISES INC	51	61	\$71,638	\$59,203	\$130,841	39	46	\$52,519	\$53,010	NA	NA	\$10,287	\$480	NA	NA	\$8,832	\$5,713
2020 COMMUNICATIONS, INC.	50	NA	\$44,764	\$21,823	\$66,587	NA	NA	\$23,156	\$21,363	NA	NA	\$3,985	\$285	NA	NA	\$17,623	\$175
2101 WASHINGTON STREET OPERATI	50	94	\$50,703	\$58,226	\$108,929	33	55	\$15,957	\$52,165	NA	34	\$11,861	\$1,088	NA	NA	\$22,885	\$4,973
88 BEACH LLC	50	114	\$50,404	\$86,895	\$137,300	NA	70	\$8,529	\$66,024	NA	NA	\$1,517	\$450	39	NA	\$40,359	\$20,421
ARMENIAN WOMENS WELFARE	50	89	\$68,840	\$83,603	\$152,443	31	71	\$33,673	\$80,575	NA	NA	\$13,432	\$219	NA	NA	\$21,736	\$2,809
BAY STATE VENTURES, LLC	50	NA	\$103,602	\$17,378	\$120,981	NA	NA	\$53,194	\$17,378	NA	NA	\$17,597	\$0	NA	NA	\$32,812	\$0
BRILEY INVESTMENTS, INC.	50	72	\$42,951	\$51,464	\$94,414	32	46	\$26,486	\$50,245	NA	NA	\$2,367	\$1,219	NA	NA	\$14,097	\$0
CINTAS CORPORATION #2	50	100	\$84,911	\$126,869	\$211,780	38	81	\$58,423	\$122,419	NA	NA	\$2,411	\$1,819	NA	NA	\$24,078	\$2,631
CRESCENT HOSPITALITY CORPORATI	50	62	\$56,067	\$41,835	\$97,902	34	52	\$37,358	\$39,941	NA	NA	\$4,931	\$894	NA	NA	\$13,778	\$1,000
D.G.C. RESTAURANT, INC DBA FEN	50	90	\$79,181	\$88,716	\$167,897	NA	53	\$14,797	\$60,501	NA	NA	\$6,574	\$4,265	35	NA	\$57,810	\$23,949
DANVERS MANAGEMENT SYSTEMS INC	50	92	\$66,160	\$90,445	\$156,605	40	69	\$47,297	\$63,912	NA	NA	\$3,217	\$22,054	NA	NA	\$15,645	\$4,479
DEB SHOPS, INC.	50	37	\$76,427	\$46,953	\$123,380	40	36	\$55,099	\$46,953	NA	NA	\$2,212	\$0	NA	NA	\$19,116	\$0
DELANEY RESTAURANT INC	50	43	\$29,338	\$16,379	\$45,717	31	34	\$14,984	\$16,371	NA	NA	\$686	\$0	NA	NA	\$13,667	\$8
DIAMOND WINDOWS & DOORS MFG IN	50	119	\$80,631	\$115,125	\$195,756	NA	60	\$13,058	\$51,958	NA	33	\$6,224	\$9,483	35	NA	\$61,349	\$53,684
EAST MIDDLESEX ASSOC FOR	50	40	\$127,188	\$10,774	\$137,962	44	NA	\$122,321	\$7,599	NA	NA	\$924	\$264	NA	NA	\$3,944	\$2,910
EASTERN COMPANY INC	50	77	\$126,033	\$101,194	\$227,227	31	61	\$36,500	\$87,659	NA	NA	\$11,404	\$1,666	30	NA	\$78,129	\$11,869
ELC BEAUTY LLC	50	NA	\$60,651	\$15,400	\$76,052	NA	NA	\$19,884	\$14,144	NA	NA	\$17,565	\$170	NA	NA	\$23,202	\$1,086
ELIZABETH SETON RESIDENCE	50	117	\$65,474	\$85,831	\$151,305	39	79	\$43,291	\$81,051	NA	31	\$2,123	\$2,133	NA	NA	\$20,060	\$2,648
FAMILY FRIENDS HEALTH CARE INC	50	42	\$29,757	\$14,884	\$44,641	NA	35	\$5,657	\$14,884	NA	NA	\$5,824	\$0	NA	NA	\$18,275	\$0
FIND SVP INC	50	NA	\$37,115	\$2,850	\$39,965	NA	NA	\$5,894	\$2,850	NA	NA	\$4,932	\$0	32	NA	\$26,289	\$0
HOME HEALTH RESOURCES INC	50	77	\$97,167	\$93,838	\$191,006	37	56	\$48,695	\$91,030	NA	NA	\$8,042	\$545	NA	NA	\$40,431	\$2,263
HUMAN RESOURCES UNLIMITED INC	50	74	\$88,858	\$99,173	\$188,031	36	69	\$58,551	\$91,531	NA	NA	\$13,438	\$7,642	NA	NA	\$16,869	\$0
HYANNIS AIR SERVICE INC	50	37	\$89,199	\$21,729	\$110,928	NA	33	\$29,891	\$19,238	NA	NA	\$2,934	\$1,563	NA	NA	\$56,373	\$928
JKKL, LLC	50	40	\$93,156	\$55,935	\$149,091	31	39	\$41,870	\$55,690	NA	NA	\$1,831	\$0	NA	NA	\$49,455	\$245
JP LICKS MGMT ASSOC INC	50	NA	\$55,022	\$4,210	\$59,232	NA	NA	\$33,559	\$4,210	NA	NA	\$5,364	\$0	NA	NA	\$16,098	\$0
LUTHERAN HOME OF WORCESTER INC	50	96	\$54,258	\$63,754	\$118,012	36	69	\$35,419	\$60,484	NA	NA	\$1,722	\$1,132	NA	NA	\$17,118	\$2,138
MADISON FOOD CORP OF WASHINGTON	50	NA	\$94,751	\$62,379	\$157,131	NA	NA	\$32,050	\$29,644	NA	NA	\$26,608	\$32,736	NA	NA	\$36,094	\$0
MARITIME TERMINAL INC	50	NA	\$65,755	\$29,138	\$94,893	NA	NA	\$42,609	\$28,063	NA	NA	\$2,464	\$0	NA	NA	\$20,682	\$1,075
MIDDLEBORO SKILLED NURSING AND	50	70	\$96,483	\$56,561	\$153,043	33	58	\$57,700	\$50,733	NA	NA	\$5,525	\$666	NA	NA	\$33,258	\$5,162
NCDR LLC	50	78	\$59,435	\$85,930	\$145,365	44	62	\$46,951	\$84,384	NA	NA	\$5,514	\$662	NA	NA	\$6,970	\$885
NYT RESOURCES CORPORATION	50	101	\$75,909	\$116,291	\$192,200	33	67	\$37,090	\$107,324	NA	NA	\$10,529	\$3,093	NA	NA	\$28,290	\$5,874
R & L PERSONNEL INC	50	56	\$50,580	\$39,498	\$90,078	NA	38	\$16,477	\$27,266	NA	NA	\$5,839	\$356	NA	NA	\$28,264	\$11,875
TBD PIZZA INC	50	59	\$64,482	\$51,218	\$115,700	NA	40	\$17,392	\$37,883	NA	NA	\$8,385	\$1,869	NA	NA	\$38,704	\$11,466
TIRE KINGDOM INC	50	NA	\$69,429	\$26,966	\$96,395	NA	NA	\$29,567	\$26,194	NA	NA	\$10,550	\$773	NA	NA	\$29,312	\$0
TOWN OF NORTH ATTLEBOROUGH	50	68	\$50,589	\$75,306	\$125,896	NA	48	\$18,179	\$57,962	NA	NA	\$355	\$324	30	NA	\$32,056	\$17,020
TOWN OF PROVINCETOWN	50	NA	\$78,132	\$40,206	\$118,338	NA	NA	\$24,332	\$40,166	NA	NA	\$3,001	\$0	31	NA	\$50,799	\$40
TOWN OF WELLESLEY	50	NA	\$74,375	\$28,373	\$102,748	NA	NA	\$23,523	\$26,664	NA	NA	\$600	\$0	30	NA	\$50,252	\$1,709
W E AUBUCHON CO INC	50	44	\$66,236	\$35,553	\$101,789	31	42	\$27,326	\$34,624	NA	NA	\$9,940	\$0	NA	NA	\$28,969	\$929
WALDEN BOOK CO INC	50	NA	\$55,407	\$20,220	\$75,627	NA	NA	\$14,809	\$15,595	NA	NA	\$3,468	\$0	NA	NA	\$37,130	\$4,625
WELCH HOME CARE SERVICES INC	50	102	\$50,396	\$48,995	\$99,390	35	76	\$15,294	\$46,464	NA	NA	\$5,304	\$104	NA	NA	\$29,797	\$2,427
WESTERN MASSACHUSETTS TRAINING	50	63	\$57,457	\$71,710	\$129,166	37	60	\$45,325	\$71,577	NA	NA	\$1,394	\$0	NA	NA	\$10,738	\$133
WINDHAM PROFESSIONALS INC	50	38	\$50,845	\$40,012	\$90,857	32	35	\$21,029	\$39,989	NA	NA	\$4,401	\$10	NA	NA	\$25,414	\$13
ZARA USA, INC.	50	NA	\$65,491	\$14,620	\$80,111	NA	NA	\$17,217	\$11,349	NA	NA	\$13,259	\$0	NA	NA	\$35,016	\$3,270
<b>Totals for 50 Plus ONLY</b>	<b>274,143</b>	<b>293,471</b>	<b>\$393,350,299</b>	<b>\$304,416,128</b>	<b>\$697,766,427</b>	<b>168,543</b>	<b>228,495</b>	<b>\$209,030,114</b>	<b>\$280,753,112</b>	<b>69,029</b>	<b>51,227</b>	<b>\$40,616,429</b>	<b>\$6,801,560</b>	<b>112,606</b>	<b>13,749</b>	<b>\$143,703,756</b>	<b>\$16,861,456</b>
<b>Total Number of Employers</b>	<b>1,629</b>																

**NOTES:**  
NA: Number too small to report  
1. Employers aggregated on Federal Employer Identification Number (FEIN) as reported to the MA Department of Revenue on required quarterly wage reports.  
2. Total Employees represents a unique or unduplicated count of workers reported by an employer. The sum of MassHealth, CommCare and Health Safety Net Employees will not sum to Total Employees. Employees with dependents or non-working spouses who received care, but who did not personally receive care themselves, are counted towards the number of employees with an employee cost of zero.  
3. MassHealth Costs includes all service claims and capitation payments for services provided to employee or dependents. Costs exclude state agency services for which federal reimbursement is sought; managed care contract adjudication payments; and hospital supplemental payments.  
4. Health Safety Net costs reflect the payments to adjudicated claims submitted to the Health Safety Net Office with a date of service during state FY09  
5. Commonwealth Care costs reflect the net state cost of capitation payments after deducting the member share of the premium.



## Appendix 6

**Employers with More than 50 Employees Who Used Publicly Subsidized Health Care, State FY08**

**Self-reported Employment**

**Appendix 6**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**Self Reported Employment**  
**SFY 2009**  
See notes at end.

Employer (1)	All Programs					MassHealth				Health Safety Net				Commonwealth Care			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost for Employees and Dependents	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(5)	Dependent Costs
DUNKIN DONUTS	1,365	2,071	\$3,703,033	\$3,353,279	\$7,056,312	1,028	1,499	\$2,752,240	\$3,205,442	502	542	\$480,089	\$87,267	199	30	\$470,704	\$60,571
MCDONALDS RESTAURANT	1,174	2,008	\$3,014,267	\$2,824,379	\$5,838,646	855	1,270	\$2,093,435	\$2,745,657	603	723	\$629,993	\$54,876	132	NA	\$290,840	\$23,847
S&S CREDIT CO	979	752	\$4,114,991	\$1,405,522	\$5,520,513	801	598	\$3,409,367	\$1,346,317	197	129	\$274,674	\$11,054	178	NA	\$430,950	\$48,152
WAL-MART ASSOCIATES INC	633	677	\$2,436,706	\$1,301,417	\$3,738,123	527	604	\$1,988,080	\$1,277,053	81	62	\$106,873	\$8,640	152	NA	\$341,752	\$15,724
DEMOULAS SUPERMARKETS INC	554	596	\$1,590,780	\$1,080,480	\$2,671,260	358	405	\$1,023,951	\$1,026,524	222	179	\$323,755	\$39,318	110	NA	\$243,074	\$14,638
BURGER KING CORP	528	788	\$1,443,911	\$1,112,193	\$2,556,104	393	517	\$1,054,293	\$1,057,160	249	259	\$255,376	\$26,847	64	NA	\$134,241	\$28,186
MAY DEPARTMENT STORES	433	386	\$1,286,077	\$693,296	\$1,979,373	264	293	\$700,847	\$637,588	108	68	\$136,543	\$11,165	188	NA	\$448,687	\$44,543
SHAW'S SUPERMARKETS, INC.	401	302	\$1,786,656	\$556,202	\$2,342,859	332	254	\$1,525,133	\$522,370	52	36	\$66,979	\$12,876	85	NA	\$194,544	\$20,957
UNICCO SERVICE CO INC	400	624	\$977,576	\$942,584	\$1,920,160	250	377	\$541,591	\$825,019	239	233	\$292,252	\$91,769	73	NA	\$143,733	\$25,797
WENDY'S OLD FASHIONED HAMBURGERS	366	526	\$1,033,546	\$805,663	\$1,839,209	278	357	\$781,443	\$778,124	158	162	\$152,515	\$16,105	56	NA	\$99,589	\$11,434
MASSACHUSETTS CVS PHARMACY, LL	360	343	\$1,547,198	\$764,238	\$2,311,436	292	307	\$1,316,584	\$737,487	48	NA	\$51,809	\$11,456	80	NA	\$178,806	\$15,294
PAPA GINOS INC.	352	396	\$1,108,931	\$605,688	\$1,714,619	261	288	\$826,289	\$570,826	96	98	\$89,102	\$18,415	91	NA	\$193,540	\$16,447
UMASS	347	332	\$1,036,279	\$529,071	\$1,565,350	189	267	\$485,056	\$494,960	58	50	\$90,547	\$5,547	164	NA	\$460,676	\$28,564
FRIENDLY ICE CREAM CORP	285	309	\$926,343	\$590,111	\$1,516,454	231	254	\$786,681	\$571,928	59	53	\$57,712	\$14,822	46	NA	\$81,951	\$3,361
MARRIOTT HOTEL	243	384	\$702,560	\$573,632	\$1,276,193	185	303	\$501,430	\$545,066	74	73	\$78,579	\$9,165	61	NA	\$122,551	\$19,401
US POSTAL SERVICE	241	245	\$677,532	\$332,668	\$1,010,201	147	201	\$387,140	\$290,980	45	NA	\$46,642	\$6,685	109	NA	\$243,750	\$35,003
YMCA	217	177	\$1,220,467	\$387,793	\$1,608,260	170	163	\$1,053,048	\$368,215	NA	NA	\$29,973	\$11,139	55	NA	\$137,445	\$8,439
EDA SELECT TEMPORARIES, INC	215	327	\$599,512	\$574,097	\$1,173,609	100	164	\$237,237	\$516,273	189	162	\$320,544	\$53,151	NA	NA	\$41,731	\$4,673
HEALTHCARE SERVICES GROUP INC	210	244	\$497,741	\$288,388	\$786,129	101	139	\$216,150	\$261,724	148	102	\$233,162	\$20,654	NA	NA	\$48,429	\$6,011
LABOR READY NORTHEAST INC	209	51	\$1,140,579	\$100,075	\$1,240,653	152	41	\$893,100	\$98,767	42	NA	\$87,403	\$1,308	50	NA	\$160,076	\$0
HOME DEPOT USA INC	208	183	\$795,696	\$299,689	\$1,095,384	169	159	\$562,075	\$274,160	34	NA	\$91,637	\$2,539	60	NA	\$141,983	\$22,990
AMERICAN CLEANING CO INC	203	297	\$478,135	\$368,075	\$846,210	94	160	\$161,030	\$339,235	159	135	\$253,889	\$27,896	NA	NA	\$63,215	\$944
TIx COMPANIES INC	203	214	\$586,422	\$383,662	\$970,084	157	183	\$438,704	\$373,466	33	NA	\$26,944	\$905	49	NA	\$120,773	\$9,292
CUMBERLAND FARMS INC	198	181	\$733,348	\$376,748	\$1,110,096	161	164	\$588,916	\$351,372	NA	NA	\$16,286	\$389	55	NA	\$128,146	\$24,987
TARGET CORPORATION	198	184	\$687,623	\$356,489	\$1,044,112	141	167	\$494,496	\$341,240	32	NA	\$47,375	\$1,214	61	NA	\$145,751	\$14,036
BERTUCCIS RESTAURANT CORP	182	252	\$369,091	\$386,104	\$755,195	96	150	\$188,244	\$350,940	105	98	\$109,900	\$30,545	35	NA	\$70,947	\$4,619
K MART CORPORATION	180	223	\$538,343	\$370,204	\$908,547	151	176	\$440,612	\$351,969	33	43	\$25,819	\$12,916	36	NA	\$71,912	\$5,319
STAVROS CENTER FOR INDEPENDENT LIVING	180	180	\$807,088	\$362,198	\$1,169,286	162	172	\$721,960	\$359,776	NA	NA	\$7,682	\$0	34	NA	\$77,446	\$2,422
SEARS ROEBUCK & CO	179	187	\$508,987	\$350,917	\$859,904	144	172	\$363,176	\$343,428	NA	NA	\$34,671	\$1,082	53	NA	\$111,140	\$6,407
SALVATION ARMY OF MASS THE	178	140	\$767,007	\$295,972	\$1,062,978	144	119	\$541,702	\$290,372	NA	NA	\$125,539	\$1,263	31	NA	\$99,765	\$4,337
JANTRONICS INC	175	200	\$842,733	\$457,381	\$1,300,114	127	161	\$637,675	\$427,539	47	NA	\$56,824	\$13,496	63	NA	\$148,234	\$16,346
WALGREEN EASTERN CO INC	175	203	\$559,322	\$376,921	\$936,243	147	180	\$441,580	\$359,223	NA	NA	\$42,034	\$3,318	32	NA	\$75,708	\$14,380
ARAMARK INC	174	182	\$626,983	\$258,111	\$885,094	111	125	\$345,099	\$231,376	64	53	\$163,250	\$20,934	50	NA	\$118,634	\$5,802
MARSHALLS OF MA INC	169	168	\$539,582	\$319,379	\$858,960	134	134	\$428,890	\$306,177	NA	NA	\$16,774	\$1,564	38	NA	\$93,918	\$11,638
WHOLE FOODS MARKET GROUP, INC.	157	227	\$334,824	\$355,157	\$689,981	106	158	\$181,287	\$328,928	59	63	\$36,637	\$16,448	49	NA	\$116,901	\$9,781
99 WEST INC	152	211	\$425,661	\$280,591	\$706,252	117	166	\$345,773	\$262,083	43	40	\$21,600	\$9,148	NA	NA	\$58,289	\$9,359
TEDESCHI FOOD SHOPS INC	144	216	\$539,012	\$495,189	\$1,034,201	115	181	\$429,516	\$475,784	NA	NA	\$17,468	\$5,184	43	NA	\$92,028	\$14,221
CITY OF BOSTON	142	95	\$716,066	\$182,484	\$898,550	104	80	\$570,141	\$165,157	31	NA	\$50,756	\$13,480	37	NA	\$95,169	\$3,848
KENTUCKY FRIED CHICKEN	140	165	\$395,151	\$228,776	\$623,927	106	126	\$315,848	\$227,321	46	39	\$32,625	\$1,455	NA	NA	\$46,677	\$0
BIG Y FOODS INC	137	85	\$486,425	\$147,948	\$634,373	112	70	\$391,458	\$140,705	NA	NA	\$3,673	\$270	34	NA	\$91,293	\$6,973
BACK BAY RESTAURANT GROUP INC	136	142	\$261,176	\$179,090	\$440,266	50	78	\$74,122	\$153,343	111	63	\$167,799	\$24,336	NA	NA	\$19,255	\$1,411
ADECCO CS INC	134	143	\$417,946	\$217,759	\$635,704	92	119	\$266,991	\$214,699	NA	NA	\$25,141	\$2,012	51	NA	\$125,813	\$1,048
PRICE CHOPPER OPERATING CO	133	120	\$419,254	\$177,752	\$597,005	96	82	\$312,797	\$169,739	36	37	\$31,893	\$5,541	32	NA	\$74,563	\$2,472
AMERICAN RESOURCE STAFFING	130	177	\$340,940	\$310,237	\$651,178	75	99	\$190,464	\$296,454	104	77	\$128,873	\$13,044	NA	NA	\$21,603	\$739
DOMINOS PIZZA	127	181	\$332,612	\$244,590	\$577,202	72	112	\$168,079	\$202,337	53	60	\$72,089	\$25,892	36	NA	\$92,443	\$16,362
AMES ENVELOPE	124	148	\$343,189	\$459,112	\$802,300	110	139	\$288,798	\$449,896	NA	NA	\$5,020	\$1,298	NA	NA	\$49,371	\$7,918
ABP ACQUISITION HOLDINGS CORP	123	219	\$291,096	\$298,601	\$589,697	87	142	\$168,596	\$282,750	61	77	\$84,146	\$15,852	NA	NA	\$38,355	\$0
UNO RESTAURANTS INC	123	157	\$399,154	\$266,044	\$665,198	84	102	\$174,328	\$242,202	59	54	\$69,220	\$21,484	NA	NA	\$55,606	\$2,359
HOLIDAY INN	119	164	\$427,890	\$250,796	\$678,685	96	124	\$341,733	\$245,899	32	38	\$38,418	\$3,394	NA	NA	\$47,739	\$1,503
DIAMOND STAFFING INC	118	136	\$291,047	\$232,076	\$523,123	58	83	\$148,399	\$219,175	77	50	\$98,000	\$5,703	NA	NA	\$44,648	\$7,198
ONE SOURCE FACILITY SERVICES, INC.	116	161	\$286,411	\$318,737	\$605,148	67	89	\$112,474	\$285,095	82	72	\$138,885	\$33,642	NA	NA	\$35,053	\$0
UNITED PARCEL SERVICE INC	116	96	\$431,567	\$222,999	\$654,566	83	82	\$319,511	\$204,987	NA	NA	\$5,891	\$0	40	NA	\$106,165	\$18,012
PCF INC	115	208	\$271,807	\$237,702	\$509,508	59	107	\$138,999	\$187,704	79	94	\$94,142	\$38,590	NA	NA	\$38,666	\$11,408
STARWOOD LODGING CORPORATION	114	178	\$333,526	\$281,289	\$614,815	88	131	\$241,871	\$271,524	37	39	\$43,658	\$323	NA	NA	\$47,997	\$9,442
BOSTON GLOBE	108	146	\$215,823	\$190,112	\$405,934	61	91	\$118,213	\$174,375	56	53	\$44,855	\$10,308	NA	NA	\$52,754	\$5,429
FAMILY DOLLAR STORES	108	128	\$306,614	\$379,694	\$686,308	88	110	\$240,948	\$373,748	NA	NA	\$9,515	\$2,281	NA	NA	\$56,150	\$3,665
KELLY SERVICES INC	105	95	\$477,146	\$202,846	\$679,991	73	82	\$339,053	\$193,256	NA	NA	\$53,755	\$422	32	NA	\$84,337	\$9,168
NEW ENGLAND FARM WORKERS	103	62	\$341,485	\$137,629	\$479,114	76	54	\$212,177	\$134,825	NA	NA	\$6,178	\$79	36	NA	\$123,129	\$2,725
GENERAL HOSPITAL CORP THE	101	105	\$292,587	\$211,428	\$504,015	78	86	\$204,370	\$204,648	NA	NA	\$50,627	\$238	NA	NA	\$37,589	\$6,542
BICKFORDS	100	97	\$370,068	\$193,388	\$563,456	77	81	\$304,452	\$182,438	NA	NA	\$16,056	\$5,181	NA	NA	\$49,560	\$5,768
AJ WRIGHT MERCHANTS INC	99	92	\$357,199	\$210,300	\$567,500	79	85	\$288,454	\$205,319	NA	NA	\$12,962	\$183	NA	NA	\$55,784	\$4,798

Appendix 6  
Division of Health Care Finance and Policy  
Employers with 50 or More Employees Using Subsidized Care  
Self Reported Employment  
SFY 2009  
See notes at end.

Employer (1)	All Programs					MassHealth				Health Safety Net				Commonwealth Care			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost for Employees and Dependents	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(5)	Dependent Costs
ROCHE BROS SUPERMARKETS INC	99	106	\$404,452	\$222,533	\$626,986	75	65	\$317,418	\$205,676	38	38	\$50,840	\$7,196	NA	NA	\$36,194	\$9,661
TACO BELL	99	141	\$348,448	\$249,666	\$598,114	82	102	\$255,310	\$242,445	42	38	\$65,382	\$5,496	NA	NA	\$27,756	\$1,725
BJ'S WHOLESALE CLUB INC	95	95	\$413,165	\$221,249	\$634,414	70	78	\$312,767	\$196,797	NA	NA	\$39,611	\$19,628	NA	NA	\$60,787	\$4,824
SUMMIT SERVICES GROUP INC	95	145	\$331,694	\$196,061	\$527,755	62	84	\$181,092	\$187,891	58	59	\$134,714	\$5,756	NA	NA	\$15,888	\$2,414
7 ELEVEN	92	128	\$263,161	\$261,022	\$524,183	58	91	\$153,157	\$234,282	NA	NA	\$16,470	\$2,677	40	NA	\$93,534	\$24,063
INTERNAL REVENUE SERVICE	91	106	\$333,154	\$197,943	\$531,098	62	92	\$211,752	\$187,941	NA	NA	\$12,844	\$452	42	NA	\$108,558	\$9,550
ROYAL INSTITUTIONAL SERVICES	90	153	\$292,506	\$278,872	\$571,378	54	82	\$127,574	\$270,452	78	69	\$160,307	\$6,457	NA	NA	\$4,625	\$1,963
US GOVERNMENT	89	76	\$321,286	\$87,542	\$408,828	55	59	\$236,351	\$79,043	NA	NA	\$15,505	\$3,590	32	NA	\$69,430	\$4,908
ROAD TO RESPONSIBILITY	88	NA	\$518,112	\$48,567	\$566,679	86	NA	\$502,157	\$48,567	NA	NA	\$2,632	\$0	NA	NA	\$13,323	\$0
SODEXHO	88	72	\$314,478	\$116,588	\$431,066	67	57	\$218,911	\$100,475	NA	NA	\$51,449	\$3,399	NA	NA	\$44,118	\$12,714
SUBWAY	87	112	\$258,044	\$228,515	\$486,559	75	98	\$210,427	\$220,605	NA	NA	\$12,341	\$822	NA	NA	\$35,276	\$7,088
CEREBRAL PALSY OF MA	86	61	\$358,977	\$101,255	\$460,232	65	54	\$289,909	\$100,387	NA	NA	\$3,967	\$869	NA	NA	\$65,101	\$0
CHADWICK'S OF BOSTON	85	140	\$252,432	\$268,235	\$520,666	73	112	\$195,477	\$259,719	NA	NA	\$11,522	\$2,849	NA	NA	\$45,432	\$5,666
BOSTON MARKET	82	127	\$199,042	\$192,177	\$391,219	60	85	\$149,387	\$183,589	36	40	\$31,931	\$5,435	NA	NA	\$17,723	\$3,152
APPLEBEES NORTHEAST INC	79	90	\$316,650	\$163,364	\$480,015	55	73	\$245,261	\$157,943	NA	NA	\$40,708	\$5,422	NA	NA	\$30,681	\$0
PRESIDENT AND FELLOWS OF HARVARD	79	69	\$229,187	\$31,449	\$260,636	50	55	\$133,441	\$325,095	NA	NA	\$6,421	\$2,437	NA	NA	\$89,325	\$13,917
ANDOVER SERVICES INC	75	55	\$268,686	\$16,313	\$384,999	45	35	\$152,219	\$114,003	33	NA	\$45,796	\$2,310	NA	NA	\$70,671	\$0
BROOKS PHARMACY INC	74	73	\$346,095	\$155,878	\$501,972	59	66	\$265,748	\$152,452	NA	NA	\$24,167	\$0	NA	NA	\$56,179	\$3,426
CATHOLIC CHARITIES	73	74	\$210,463	\$126,506	\$336,969	53	63	\$148,056	\$117,462	NA	NA	\$20,464	\$0	NA	NA	\$41,943	\$9,044
CITY OF HOLYOKE	73	91	\$252,638	\$173,028	\$425,667	53	81	\$188,550	\$167,712	NA	NA	\$15,488	\$691	NA	NA	\$48,601	\$4,625
FB - OPERATIONS	73	70	\$204,244	\$145,009	\$349,253	56	51	\$158,006	\$135,018	NA	NA	\$9,488	\$2,156	NA	NA	\$36,750	\$7,835
KOHL'S DEPARTMENT STORES INC	73	62	\$322,268	\$99,512	\$331,780	52	54	\$156,815	\$96,478	NA	NA	\$3,773	\$0	NA	NA	\$71,679	\$3,034
CHEESECAKE FACTORY	72	114	\$134,710	\$183,506	\$318,216	48	71	\$50,992	\$166,747	50	41	\$59,615	\$13,894	NA	NA	\$24,103	\$2,865
AMERADA HESS CORP	71	84	\$205,736	\$157,430	\$363,166	54	69	\$133,017	\$152,734	NA	NA	\$28,121	\$1,667	NA	NA	\$44,598	\$3,029
CONTINENTAL LABOR TEAM	71	122	\$113,699	\$144,282	\$257,981	44	67	\$51,562	\$135,893	62	55	\$58,732	\$8,389	NA	NA	\$3,404	\$0
DEMAKES ENTERPRISES, INC	71	141	\$97,230	\$142,276	\$239,506	39	77	\$50,590	\$124,912	58	61	\$38,213	\$9,545	NA	NA	\$8,427	\$7,819
GMRI INC	71	68	\$146,701	\$66,891	\$213,592	36	46	\$85,061	\$60,277	40	NA	\$27,903	\$6,613	NA	NA	\$33,738	\$0
J C PENNEY COMPANY	71	81	\$298,500	\$214,959	\$513,459	56	70	\$239,188	\$209,028	NA	NA	\$9,552	\$850	NA	NA	\$49,760	\$5,080
STERLINGWEAR OF BOSTON	71	88	\$161,117	\$124,831	\$285,948	31	46	\$55,991	\$118,032	60	42	\$95,331	\$6,799	NA	NA	\$9,795	\$0
EMPLOYMENT 2000 CORP	70	76	\$232,129	\$122,496	\$354,625	38	46	\$113,270	\$119,188	39	NA	\$58,151	\$1,468	NA	NA	\$60,708	\$1,841
CITY OF SPRINGFIELD	69	80	\$290,803	\$126,457	\$417,259	59	72	\$259,581	\$124,445	NA	NA	\$1,648	\$35	NA	NA	\$29,574	\$1,976
GAP INC THE	69	68	\$296,513	\$135,774	\$432,287	56	62	\$204,299	\$132,817	NA	NA	\$58,650	\$719	NA	NA	\$33,564	\$2,237
VICTORIAS SECRET STORES LLC	69	NA	\$280,642	\$66,619	\$347,260	38	NA	\$170,852	\$64,356	NA	NA	\$16,234	\$0	35	NA	\$93,555	\$2,263
BELAIR SERVICES INC	68	75	\$194,805	\$138,842	\$333,648	NA	44	\$92,025	\$138,686	58	31	\$85,664	\$156	NA	NA	\$17,117	\$0
CHRISTMAS TREE SHOPS INC	68	67	\$237,033	\$136,175	\$373,208	56	63	\$195,767	\$125,278	NA	NA	\$2,857	\$0	NA	NA	\$38,409	\$10,897
EXXON MOBIL	67	83	\$248,004	\$246,008	\$494,012	52	66	\$162,608	\$232,743	NA	NA	\$23,686	\$5,364	NA	NA	\$61,710	\$7,900
MANPOWER INTERNATIONAL INC	67	49	\$338,257	\$123,151	\$461,408	55	45	\$281,683	\$115,994	NA	NA	\$6,898	\$0	NA	NA	\$49,676	\$7,157
MORGAN MEMORIAL GOODWILL	67	NA	\$421,434	\$59,207	\$480,641	62	NA	\$404,092	\$51,717	NA	NA	\$3,427	\$74	NA	NA	\$13,915	\$7,416
NEW ENGLAND CLEANING SERVICES	67	117	\$82,367	\$253,764	\$336,131	31	60	\$16,497	\$234,489	55	55	\$56,152	\$15,964	NA	NA	\$9,717	\$3,311
VINFEN CORPORATION	66	58	\$308,826	\$88,859	\$397,684	54	43	\$272,208	\$83,991	NA	NA	\$16,339	\$1,016	NA	NA	\$20,279	\$3,851
COMPASS GROUP USA	65	52	\$195,341	\$92,490	\$287,831	31	NA	\$91,469	\$76,069	39	NA	\$78,878	\$13,438	NA	NA	\$24,993	\$2,983
STAPLES THE OFFICE SUPERSTORE	65	51	\$239,747	\$88,733	\$328,480	50	46	\$197,075	\$87,570	NA	NA	\$20,189	\$1,163	NA	NA	\$22,484	\$0
BARNES & NOBLE BOOKSELLERS USA	64	NA	\$194,829	\$42,349	\$237,178	36	NA	\$94,052	\$40,607	NA	NA	\$18,473	\$0	30	NA	\$82,304	\$1,742
ACTION FOR BOSTON COMMUNITY DEVELOPMENT	63	72	\$225,233	\$156,647	\$381,879	50	62	\$151,910	\$153,680	NA	NA	\$23,825	\$229	NA	NA	\$49,498	\$2,737
BOSTON MEDICAL CENTER CORP	62	67	\$198,582	\$81,864	\$280,445	48	54	\$144,099	\$76,458	NA	NA	\$11,898	\$1,788	NA	NA	\$42,584	\$3,618
CHILD CARE CIRCUIT	61	51	\$199,097	\$119,160	\$318,256	40	44	\$115,421	\$110,514	NA	NA	\$20,715	\$4,689	NA	NA	\$62,960	\$3,957
MERRY MAIDS	61	79	\$200,129	\$177,910	\$378,039	49	65	\$166,784	\$175,025	NA	NA	\$15,192	\$681	NA	NA	\$18,154	\$2,204
TOYS R US INC	61	96	\$190,525	\$193,137	\$383,662	49	86	\$118,744	\$188,859	NA	NA	\$30,995	\$1,965	NA	NA	\$40,787	\$2,312
COMMONWEALTH OF MASSACHUSETTS	60	53	\$294,979	\$84,139	\$379,118	45	40	\$228,811	\$75,269	NA	NA	\$21,599	\$296	NA	NA	\$44,569	\$8,574
LEGAL SEA FOODS INC	60	83	\$208,647	\$107,396	\$316,043	49	61	\$151,320	\$102,191	NA	NA	\$16,170	\$3,125	NA	NA	\$41,157	\$2,080
TRUSTEES OF BOSTON UNIVERSITY	60	68	\$312,469	\$94,954	\$407,423	45	60	\$255,394	\$84,371	NA	NA	\$14,480	\$0	NA	NA	\$42,595	\$10,584
CENTRAL PARKING	59	78	\$183,629	\$142,654	\$326,283	36	64	\$75,286	\$129,880	NA	NA	\$29,344	\$3,773	NA	NA	\$78,999	\$9,001
BETH ISRAEL DEACONESS MEDICAL	58	54	\$325,770	\$107,534	\$433,305	49	46	\$292,816	\$98,759	NA	NA	\$9,310	\$0	NA	NA	\$23,645	\$8,776
HONEY DEW DONUTS	58	79	\$241,831	\$184,342	\$426,172	49	66	\$138,914	\$184,077	NA	NA	\$76,764	\$265	NA	NA	\$26,153	\$0
PIZZA HUT	58	75	\$286,269	\$132,577	\$418,846	47	53	\$261,203	\$119,059	NA	NA	\$6,537	\$4,899	NA	NA	\$18,530	\$8,619
OCEAN STATE JOB LOT	57	66	\$174,386	\$117,923	\$292,309	47	57	\$135,813	\$115,833	NA	NA	\$20,527	\$657	NA	NA	\$18,046	\$1,433
BEST WESTERN HOTEL	56	69	\$134,472	\$95,891	\$230,363	35	50	\$91,236	\$91,571	NA	NA	\$13,355	\$4,320	NA	NA	\$29,881	\$0
SNELLING PERSONNEL SERVICES	56	56	\$254,073	\$127,137	\$381,211	32	42	\$135,843	\$115,420	NA	NA	\$91,349	\$6,439	NA	NA	\$26,881	\$5,278
CITY OF WORCESTER	54	45	\$182,089	\$110,766	\$292,854	38	40	\$133,261	\$109,331	NA	NA	\$2,741	\$1,434	NA	NA	\$46,087	\$0
FEDEX GROUND	54	33	\$201,098	\$67,361	\$268,459	30	31	\$113,339	\$64,752	NA	NA	\$3,421	\$0	NA	NA	\$84,337	\$2,610
SUNOCO	54	51	\$207,319	\$72,941	\$280,259	37	37	\$125,419	\$64,853	NA	NA	\$27,515	\$2,810	NA	NA	\$54,384	\$5,277

**Appendix 6**  
**Division of Health Care Finance and Policy**  
**Employers with 50 or More Employees Using Subsidized Care**  
**Self Reported Employment**  
**SFY 2009**  
**See notes at end.**

Employer (1)	All Programs					MassHealth				Health Safety Net				Commonwealth Care			
	Total Employees (2)	Total Dependents	Total Employee Costs	Total Dependent Costs	Total Cost for Employees and Dependents	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(4)	Dependent Costs	Employees	Dependents	Employee Costs(5)	Dependent Costs
ANDOVER COATED PRODUCTS INC	53	191	\$68,103	\$178,561	\$246,664	45	103	\$28,934	\$170,427	45	86	\$37,828	\$6,140	NA	NA	\$1,341	\$1,994
C & S WHOLESALE GROCERS, INC	53	43	\$141,202	\$78,670	\$219,872	35	39	\$75,577	\$74,858	NA	NA	\$6,034	\$193	NA	NA	\$59,590	\$3,619
FOODMASTER SUPER MARKETS INC	53	32	\$188,507	\$74,046	\$262,554	43	NA	\$146,339	\$69,739	NA	NA	\$18,908	\$607	NA	NA	\$23,260	\$3,701
AMERICAN BUILDING MAINTENANCE	52	72	\$155,583	\$108,463	\$264,046	NA	38	\$62,239	\$95,962	39	31	\$87,366	\$6,843	NA	NA	\$5,979	\$5,658
INTERCITY HMKRS SERVICE INC	52	45	\$208,916	\$87,639	\$296,555	42	34	\$185,410	\$83,558	NA	NA	\$4,521	\$1,815	NA	NA	\$18,986	\$2,266
SUBURBAN CONTRACT CLEANING	52	84	\$88,068	\$112,817	\$200,885	30	48	\$39,844	\$99,736	33	35	\$28,199	\$11,034	NA	NA	\$20,024	\$2,047
CITY OF LAWRENCE	51	84	\$134,603	\$164,460	\$299,063	42	69	\$109,485	\$161,441	NA	NA	\$3,821	\$2,287	NA	NA	\$21,297	\$731
MASTORAN RESTAURANTS INC	50	78	\$143,912	\$190,938	\$334,850	30	43	\$77,759	\$182,234	34	35	\$53,834	\$8,704	NA	NA	\$12,319	\$0
MICHAEL BIANCO INC	50	71	\$121,469	\$100,713	\$222,182	31	39	\$64,900	\$98,401	31	32	\$29,009	\$2,312	NA	NA	\$27,560	\$0
NEW ENGLAND CONFECTIONERY CO	50	48	\$166,577	\$88,605	\$255,181	31	30	\$94,387	\$80,639	NA	NA	\$32,828	\$4,840	NA	NA	\$39,361	\$3,126
<b>Totals for 50 Plus ONLY</b>	<b>20,310</b>	<b>23,814</b>	<b>\$66,515,856</b>	<b>\$40,800,578</b>	<b>\$107,316,435</b>	<b>14,616</b>	<b>17,444</b>	<b>\$47,568,258</b>	<b>\$38,628,645</b>	<b>6,598</b>	<b>5,809</b>	<b>\$8,461,648</b>	<b>\$1,133,046</b>	<b>4,434</b>	<b>561</b>	<b>\$10,485,950</b>	<b>\$1,038,887</b>

Total Employers

132

**NOTES:**

NA: Number too small to report

- Self reported employer names reflect a variety of spellings. Self reported employer names do not consistently specify the specific franchisee that operates the site at which the individual is employed. Employer names have been aggregated against a standard list, showing the corporate or commonly known name.
- Total Number of Employees is the sum of Self Reported Employment by MassHealth enrollees, Commonwealth Care enrollees, Free Care/UCP users and Free Care HSN users. These records do not contain a unique identifier per individual. Therefore, this report cannot provide an unduplicated or unique count of individuals by employer.
- MassHealth costs include all claims paid on behalf of MassHealth members, including hospital, medical, pharmacy, and behavioral health care provided to the member. MassHealth costs exclude costs of services provided by other state agencies for which federal reimbursement is obtained and the costs of premium assistance programs.
- Health Safety Net costs reflect the payments to adjudicated claims submitted to the Health Safety Net Office with a date of service during state FY09
- Commonwealth Care costs include the net cost of capitation after the member's share of the premium.