A Report of the Northeast Corporate Accountability Project At the Commonwealth Institute

## Wages at Subsidized Companies in Maine: Comparison to Existing and Potential Standards

Marc Breslow, Ph.D. February 7, 2000

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### **EXECUTIVE SUMMARY**

Due to the passage in 1998 of a disclosure law, the public now has access to employment, wage, and benefit information on companies in Maine that receive state subsidies under seven economic development programs. On December 15 we issued a study on employment changes at these companies. The following report analyzes wages and health benefits at the companies, in comparison to existing "living wage" standards.

Out of approximately 190 companies that had filed economic development incentive disclosure reports by December 15, 1999, 139 provided full information on wages, employment, and their county of operation, so that their wages could be evaluated relative to a "living wage" standard. These companies received a total of \$32.2 million in state subsidy dollars in 1998, out of a total of close to \$47 million at all subsidized companies.

**Most employees at subsidized companies receive some health benefits.** The 139 reporting companies provided health insurance coverage to 86 percent of their employees, leaving 7,300 workers without employer-sponsored coverage. However, it is not possible to discern from the data what percentage of the premiums are paid for by the employers.

### Comparison to County-Specific "Living Wage" Standard

- **Standards already exist in state law.** Several Maine economic development programs already have wage standards that subsidized companies must meet. The Employment Tax Increment Financing program (ETIF), the Jobs and Investment Tax Credit (JITC), and a law created specifically to aid Hathaway Shirts require that wages must exceed the average per capita income in the county (or "local area") where the company is located, while the law written for Bath Iron Works requires that jobs must pay more than the state average per capita income.
- **One-quarter of workers make below the standard.** Using the county standard, 13,879 full-time employees of subsidized companies were paid less than a living wage in 1998. This was 27 percent of the workers at subsidized companies.
- **Most subsidized companies pay below the standard.** In 1998, 87 companies or 63 percent of those firms receiving subsidies and provided full disclosure reports paid at least some of their full-time workers less than the living wage standard in their county of operation.
- Average wages are well below county average income. Across all counties, the average wage of those workers who made less than the county average income was \$19,700. This was \$6,067, or 24 percent, below the county average.

**Half of total subsidies go to companies paying low wages.** About \$15.7 million of state subsidies went to companies that paid some of their workers below the county average personal income, which was 49 percent of the total subsidies going to companies that fully reported wage and employment data.

# **Comparison to "Liveable Wage" Standard Proposed by The Maine Economic Growth Council**

- **\$19,673 as liveable wage for 1998.** In its report, *Measures of Growth 2000*, the Maine Economic Growth Council evaluates jobs in the state according to a "liveable wage" standard defined as 185 percent of the federal poverty line for a household of two people, which was \$19,673 in 1998. We have evaluated subsidized companies relative to this standard, as an alternative to the county-specific standard already in use under several Maine programs.
- **Many workers below liveable wage.** For 1998, 7,259 employees, or 14 percent of the total at fully reporting companies, received annual wages below the Growth Council's \$19,673 standard.
- **Two-fifths of companies pay below the liveable wage.** Fifty nine companies, or 42 percent of those firms fully reporting, paid some of their full-time employees less than the liveable wage standard.
- Average wages substantially below the standard. The average wage of those workers making less than the liveable wage was \$16,802. This was 15 percent below the standard.
- **Substantial subsidies go to companies with low-wage employees.** As of 1998, \$3.9 million, or 12 percent of the subsidies going to fully reporting companies, went to those firms that had some number of full-time workers making less than the \$19,673 liveable wage.

# Summary Comparison of Wages at Subsidized Companies in 1998 to Two Possible Living Wage Standards

Item	County average personal income	185% of poverty for household of
	-	two (\$19,673)
Number of workers with wages below the standard	13,879	7,259
Percent of workers with wages below the standard	27%	14%
Companies paying some workers below standard	87	59
Percentage of companies paying some workers below standard	63%	42%
Average wage of workers making below standard	\$19,700	\$16,802
% that average wages of these workers fall below standard	24%	15%
State subsidies going to firms paying below standard	\$15.7 million	\$3.9 million
Fraction of total subsidies going to such companies	48%	12%

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#### **I. Introduction**

The state of Maine has a variety of programs designed to subsidize the costs of operation for businesses in the state, either through tax breaks or through government-sponsored job training programs. Over the years, these programs, especially the tax breaks, have grown substantially in number and cost.

The largest of these tax programs – the Business Equipment Property Tax Reimbursement (BETR) – provided \$30 million in assistance to Maine corporations in 1998. This was a dramatic rise of 525% from its level just two years earlier of \$4.8 million. The program is projected to keep growing rapidly and reach \$68.5 million by 2003. Another program, Municipal Tax Increment Financing (TIF), has also expanded greatly in recent years. While the program has existed since 1985, the number of TIF districts soared from 37 in 1993 to 118 in 1998.

With this rapid increase in spending, it is essential to evaluate the effectiveness of the programs and determine what benefits are accruing to workers and taxpayers from this public investment. To address this need, the state legislature passed a disclosure bill in 1998, entitled "An Act to Encourage Accountability and Return on Investment for Maine Taxpayers from Economic Development Incentives." It requires state agencies and companies receiving assistance from the state's seven major economic development programs to provide detailed information on expenditures, job growth, wages, and benefits.

During the past six months, the first set of data generated by the 1998 law has become available, covering state spending during 1998. Utilizing this new information, we issued a report titled *Economic Development Subsidies in Maine: Modest Job Gains at High Cost* on December 15, 1999. That report was the second in a series of reports that the Commonwealth Institute is issuing in regard to Maine's economic development programs (the first, released in September 1999, examined compliance with the law by state agencies and subsidized companies).

The present report, our third, addresses wages paid by companies receiving subsidies, in relationship to existing and proposed "living wage" standards for their employees. It is our hope that it will be a useful source of information to citizens and policymakers in Maine as they consider measures to strengthen and improve the state's economic development programs.

#### II. Compliance with wage reporting requirements of the 1998 disclosure law

As of December 15, 1999, approximately 190 companies had filed Economic Development Incentive Reports. Of these, we were able to analyze wage data on 139 companies that provided full or close to full information on their employment levels by occupation (in 12 separate categories), wages by occupation, and their county of operation. Approximately 50 companies had to be excluded from the wage analysis, in most cases because they either provided no data on wages or only partial data.<sup>1</sup> Those companies excluded from the analysis included some significant employers that may have had many workers making less than a living wage, such as Cianbro Corporation, L.L. Bean, MBNA New England, and Friendly's Ice Cream. In addition, the analysis in this report does not include part-time employees, who are often paid less than a living wage. Subsidized employers with large numbers of part-timers include L.L. Bean, ICT Group, Hannaford Brothers, Envision Net, and C.N. Brown Company.

#### III. Existing and potential standards for wages

#### A. Wage standards in existing Maine laws

Of the seven programs covered by the 1998 disclosure law, four already contain standards for receiving assistance that relate to employment and wages at the recipient companies. The Employment Tax Increment Financing program (ETIF) and the Jobs and Investment Tax Credit (JITC) require that wages must exceed the average per capita income in the county (or "local area") where the company is located. In addition, a law created specifically to aid Hathaway Shirts in Waterville has essentially the same provision. Also, the law written on behalf of Bath Iron Works requires that jobs must pay more than the state average per capita income.

The Governor's Training Initiative (GTI) requires that employees must be paid a wage equal to at least 85 percent of the average wage for that occupation in the given labor market, and that companies pay at least 50 percent of health insurance premiums. Finally, the Maine Quality Centers program requires that firms create at least eight new full-time jobs, and that these jobs provide benefits.

Legislation currently under consideration (LD 2516) proposes extending the county-based living wage standard found in the ETIF and JITC programs to other programs that fall under the disclosure law. The present report analyzes how the current recipients of state subsidy dollars fall in relation to that standard.

#### B. "Liveable Wage" standard proposed by Economic Growth Council

We also consider another possible wage standard that could be applied to the seven economic development programs. In its report, *Measures of Growth 2000*, the Maine Development Foundation, on behalf of the Maine Economic Growth Council, analyzes how all jobs in Maine fare in regard to a "liveable wage," which it defines as 185 percent of the federal poverty line for a family of two, or \$19,673 in 1998. For 9 of 16 counties in Maine, this standard is lower than the county's average perperson income. We have analyzed the wages at companies receiving subsidies in comparison to the Growth Council's liveable wage as a uniform statewide alternative to a county-specific system.

#### IV. Wages at subsidized companies versus average personal income by county

#### A. Meaning of the comparison numbers

Average "personal income" varies greatly between counties in Maine, from approximately \$16,600 per person in Piscataquis to \$29,700 in Cumberland, a difference of 79 percent between these lowest and highest counties, with the state average being \$22,952.

We have used those county figures as a benchmark against which to compare the annual wages of workers at subsidized companies. This can only be done on an approximate basis, because we do not have available the exact wages of each employee at the reporting companies. Rather, what the disclosure forms provide are average wages in each of 12 occupational categories, such as "executive, administrative and managerial," "service," and "production" workers. We have compared the county figures to these occupational averages. Clearly, some of the workers in each category will be above the average and some below, but the available information only allows us to calculate the average.

#### B. Wages and Health Coverage at Companies Below County Average Income

Overall, for those companies that fully reported employment and wages, 13,879 workers had annual wages below the average personal income in the county where their employer was located (which may or may not be their county of residence), constituting 27 percent, or more than one-quarter of all employees at companies providing full wage data. About two-thirds of the firms, or 63 percent, paid some number of their employees a wage below the county average income.

On average, those workers whose wages were below the county average received a wage of \$19,700. On a county-by-county basis, this was \$6,067, or 24 percent, below the average county income.

Approximately 86 percent of the full-time employees had health insurance coverage provided by their employers, while 14 percent, or about 7,300 people, did not have such coverage.

#### C. Subsidies Going to Companies Below County Average Income

The 139 companies that reported wage data received subsidies totaling \$32.4 million. Of that, \$15.7 million, or about half (48 percent), went to companies that had some workers making less than the county average personal income.(About 60 percent of the subsidies going to companies paying wages below the county average went to one firm, National Semiconductor, which reported receiving \$9.9 million in state subsidies). Of the total subsidies going to such companies, the vast majority came from two programs, BETR (\$9.2 million) and TIF (\$4.6 million).

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#### Table 1: Summary Comparisons between Average County Personal Income and Wages at Subsidized Companies

Item	Amount
Workers and Companies with Wages below Living Wage Standard	
Number of workers with wages below county average personal income	13,879
Percent of workers with wages below county average	27%
Companies some of whose workers make below county average	87
Percent of companies with some workers making below county average	63%
Health Care Coverage	
Percent of workers at subsidized companies with health coverage from employer	86%
Full-time workers at subsidized companies who lack health coverage	7,300
Shortfall of Wages Versus Living Wage	
Average wage of workers making below county average income	\$19,700
Average amount that wages of below-average workers fall short	\$6,096
Percent that wages of below-average workers fall short of average income	24%
Public Subsidies Going to Companies with Workers below Living Wage	
Public subsidies going to firms with some workers below average	\$15.7 million
Percent of total subsidies going to firms with some workers below average	48%

#### **D.** Analysis By County

The results vary widely between counties, both because of the differences in the number of employees at subsidized companies between counties, and because of differences in the rates at which subsidized employees fall below the county average personal incomes. As Table 2 shows, close to one-third of all the employees at subsidized companies are in Cumberland County (16,429 out of 52,031), with Sagadahoc coming in next at 7,616 workers, while Androscoggin, Penobscot, and York all have more than 4,000 workers at such companies.

In Knox County virtually all the employees at its subsidized companies made below the county average income, while Kennebec, Lincoln, and Waldo had about two-thirds of these employees below the average. In Cumberland, 46 percent of the total workers at subsidized companies were below the county average. As a result, Cumberland had more than half of all the workers in the state who were at subsidized companies *and* made wages less than the average personal county in their county of employment. Kennebec was next with 11 percent of these workers, Androscoggin was third with 7 percent, while the remaining counties each had 6 percent or less of the statewide total employees at subsidized companies who made wages below the living wage standard.

County		Full-Time Workers	Workers Below		County's Share of
J.	Personal Income	at Subsidized	County Average	0	State Total Below
		Firms	Income	County Ave.	County Ave.
Androscoggin	21,639	4,242	962	23%	7%
Aroostook	17,758	1,699	476	28%	3%
Cumberland	29,672	16,429	7,637	46%	55%
Franklin	19,082	2,161	774	36%	6%
Hancock	24,098	1,660	0	0%	0%
Kennebec	22,514	2,132	1,465	69%	11%
Knox	24,715	309	306	99%	2%
Lincoln	24,842	127	87	69%	1%
Oxford	19,043	3,383	629	19%	5%
Penobscot	21,339	4,248	235	6%	2%
Piscataquis	16,619	694	0	0%	0%
Sagadahoc	22,114	7,616	0	0%	0%
Somerset	17,061	1,806	209	12%	2%
Waldo	17,824	379	242	64%	2%
Washington	17,426	644	0	0%	0%
York	23,098	4,502	857	19%	6%
Total/Average	25,768	52,031	13,879	27%	100%

Table 2: Workers at Subsidized Firms Earning Below Average Personal Income by County

Table 3 below shows statistics on the companies that pay some of their workers wages below the county average income per person, on the levels of those wages, and on the extent of health coverage provided by those employers. The fraction of workers receiving health coverage from firms varies from 33 percent to 100 percent. Again, Cumberland dominates the wage figures, with 30 companies out of the 87 total that pay some workers below the county average, constituting four-fifths of all the subsidized companies in the county. Several counties only have one or two subsidized companies. Among those which have more than two, those paying wages below the county average ranges from 43 to 88 percent.

County	Number of firms with	Percentage of workers	Firms with workers	Percentage of firms with	Ave. wage of workers	Percentage wages below
	subsidies	with health	below county		below	county
		coverage	average		county	average
		C	0	average	average	U
Androscoggin	20	92%	10	50%	18,992	12%
Aroostook	8	86%	7	88%	15,201	14%
Cumberland	37	95%	30	81%	21,847	26%
Franklin	4	75%	3	75%	14,743	23%
Hancock	2	100%	0	0%	N/A	N/A
Kennebec	9	96%	8	89%	18,083	20%
Knox	1	100%	1	100%	21,787	12%
Lincoln	2	100%	2	100%	13,648	45%
Oxford	7	74%	3	43%	12,068	37%
Penobscot	14	86%	7	50%	17,116	20%
Piscataquis	1	0%	0	0%	N/A	N/A
Sagadahoc	2	97%	1	50%	N/A	N/A
Somerset	8	90%	3	38%	16,190	21%
Waldo	2	33%	1	50%	15,540	13%
Washington	2	100%	0	0%	N/A	N/A
York	20	49%	11	55%	19,285	17%
Total/Average	139	86%	87	63%	19,634	24%

#### Table 3: Subsidized Firms with Workers Earning Below County Average Personal Income

#### WAGES AT SUBSIDIZED COMPANIES IN MAINE: COMPARISON TO EXISTING AND POTENTIAL STANDARDS 10777 7

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Table 4 below provides data on the subsidies received by companies which pay some of their workers below the living wage standard. The vast majority of the funds went to companies in Cumberland County, \$12.9 million, with all other counties receiving less than \$1 million, and only Androscoggin, Kennebec, and Penobscot getting between \$400,000 and \$700,000 each. Broken down by the four major programs – two tax credits and two job training programs – \$9.2 million came from BETR, \$4.6 million from TIF, and \$0.5 million each from the GTI, JITC, MQC, and RETC programs.

County	Total subsidies to	BETR	GTI	JITC	MQC	RETC	TIF
	firms with workers						
	below county						
	average						
Androscoggin	515,003	443,297	0	0	30,929		40,606
Aroostook	326,825	208,825	0	0	118,000	0	0
Cumberland	12,923,803	7,529,118	500,000	500,000	204,958	479,000	3,710,727
Franklin	130,960	54,371	0	0	0	0	76,589
Hancock	0	0	0	0	0	0	0
Kennebec	418,130	282,503	0	0	35,627	0	100,000
Knox	364,171	0	0	0	0	0	364,171
Lincoln	0	0	0	0	0	0	0
Oxford	134,986	134,986	0	0	0	0	0
Penobscot	613,373	374,346	0	0	30,000	0	209,027
Piscataquis	0	0	0	0	0	0	0
Sagadahoc	0	0	0	0	0	0	0
Somerset	189,203	15,648	0	0	70,624	0	12,663
Waldo	0	0	0	0	0	0	0
Washington	0	0	0	0	0	0	0
York	182,774	100,842	0	0	43,306	0	14,313
Total/Average	15,701,076	9,143,936	500,000	500,000	533,444	479,000	4,528,096

#### E. Analysis by Industry

Table 5 below shows the results on an industry-by-industry basis. The largest numbers of workers who are paid wages below the average personal county income tend to be concentrated in institutions engaged in retail and wholesale trade. Food stores, depository institutions (banks), "furniture and home furnishings stores," and industrial and commercial machinery are the only industries with more than 1,000 such workers each, followed closely by "wholesale trade of nondurable goods." Most manufacturing industries tend to have smaller percentages of their workers being paid relatively low wages.

# **Table 5: Workers Below County Average Income By Industry**sorted by number of workers below average

	by number of workers below average	Full- time workers	Workers below county average	Percentage of workers below county average	Average wage of workers below county average	Firms with workers below average	Total subsidies to firms with workers below average
54	food stores	3,287	1,906	0			\$552,602
	depository institutions	2,434	1,482	61%			
	furniture and home furnishings stores	3,721	1,247			3	612,860
	industrial and commercial mach.	3,203	1,173				
51	wholesale trade of nondurable goods	1,326			· · · · · ·		,
	leather and leather products	1,594	733				
	apparel, except men's and boys' furn.'s	905	728				,
	misc. manufacturing industries	750	670				
	hotels and other lodging places	545	523				- ,
	electronic & other electr. comp's	3,585	412				, ,
	forestry	565	427			2	
55	automotive dealers and service stations	354	342			1	25,271
	textile mill products	1,150	317				,
50	wholesale trade of durable goods	360					
21		309	306				364,171
	rubber and misc. plastic products	1,917	283				390,638
06		357	278			1	21,550
	transportation services	277	248			1	14,863
72	personal services	266	237				108,000
	lumber and wood products(exc. furn.)	1,113	216			2	129,116
62	security and commodity brokers	477	207				25,566
87	engin., account., research, manage., & related serv.'s	434	146	34%	17,828	2	252,030
27	printing, publishing, and allied ind.'s	505	113		18,214		191,713
37	transport. equipment, exc. aircraft and parts	9,838	85	1%	20,389	2	530,578
	petroleum refining	107	80				36,365
	food and kindred products	82	72		16,000	1	10,508
	furniture and fixtures	102	65				18,813
17	special trades contractors	74	59				37,855
44	water transportation	104	59	57%	19,378	1	19,467
58	eating and drinking places	148	58				
34	fabricated metal products, exc. Mach.	480	54	11%	25,289	2	48,740
73	business & professional services	227	49	22%	19,652	4	73,999
		101	47	47%	18,381	2	43,979
	heavy construction contractors	84	33	39%	19,161	1	10,025
98		29	24	83%	17,704	2	40,627
80	health services, except hospitals	21	7	33%	21,840	1	18,102
81	legal services	154	7	5%	27,500	1	27,548
66	real estate	13	4	31%	21,000	1	61,389
64	insurance agents, brokers, and	196	1	1%	19,785	1	13,657

Sic 2 digit	Industry	Full- time workers	Workers below county average	Percentage of workers below county average	wage of workers below county		Total subsidies to firms with workers below average
	service						
14	stone & clay mining	2	0	0%	N/A	0	0
26	paper and allied products	10,010	0	0%	N/A	0	0
28	chemicals and allied products	81	0	0%	N/A	0	0
32	stone, clay, glass, and concrete prod's	89	0	0%	N/A	0	0
42	motor freight transport. & warehousing	89	0	0%	N/A	0	0
49	electric, gas, and sanitary services	7	0	0%	N/A	0	0
52	building materials, hardware, mobile	297	0	0%	N/A	0	0
	home dealers						
65	real estate	122	0	0%	N/A	1	0
76	repair shops	140	0	0%	N/A	0	0

# V. Wages at Subsidized Firms Versus the Maine Economic Growth Council's \$19,673 "Liveable Wage" Standard

The Maine Economic Growth Council has chosen a "liveable wage" benchmark of 185 percent of the federal poverty line for a family of two. This figure is below the average personal income in nine of Maine's counties (including Cumberland, which has by far the largest number of relevant employees), and above that in seven counties. As a result, the number of workers who would be affected by a living wage standard set at \$19,673 is smaller than it would be for the county standard.

#### A. Workers, Companies, and Wages Below the \$19,673 standard

As summarized in Table 6 below, 7,259 workers overall had wages in 1998 below this "liveable wage" standard, constituting 14 percent of workers at fully reporting subsidized companies. Fifty-nine companies, or 42 percent of the total, paid some of their workers below this standard. On average, those workers making below the liveable wage had an annual wage of \$16,802, which was 15 percent below the \$19,673 standard.

#### B. Subsidies Going to Companies With Wages Below \$19,673

In comparison to the county personal income standard, a much smaller amount of total subsidies went to companies falling below the \$19,673 standard. (Most of the difference is due to National Semiconductor, which received almost \$10 million in subsidies. Some of its employees fall below the county standard, but not below the Growth Council's.) About \$3.9 million went to companies with some workers making less than the liveable wage, and this was 12 percent of the total subsidies going to firms which reported their wage levels by occupation. Of the \$3.9 million, \$1.6 million was from the BETR program, \$0.4 million from TIF, \$1.1 million from GTI, \$0.4 million from MQC, and \$0.5 million from the JITC.

# Table 6: Summary Comparisons Between "Liveable Wage" of \$19,673 and Wages at Subsidized Companies

Item	Amount
Number of workers and companies with wages below liveable wage standard	
Number of workers with wages below \$19,673	7,259
Percent of workers with wages below \$19,673	14%
Companies some of whose workers make below \$19,673	59
Percent of companies with some workers making below \$19,673	42%
Shortfall of wages versus liveable wage	
Average wage of workers making below liveable wage	\$16,802
Average amount that wages of below-liveable wage workers fall short	\$2,871
Percentage that wages of below-liveable wage workers fall short of liveable wage	15%
Public subsidies going to companies with workers below liveable wage	
Public subsidies going to firms with some workers below liveable wage	\$3.9 million
Percentage off total subsidies going to firms with some workers below liveable wage	12%

#### **C.** Analysis by County

Of the 7,302 employees paid less than the Growth Council's "liveable wage," 1,621 employees, or 22 percent, were in Cumberland County, with Kennebec second with a 19 percent share, and all the remaining counties with 11 percent or less of the total (see Table 7 below). Kennebec, Lincoln, and Waldo counties all had more than three-fifths of the workers at subsidized companies falling below the liveable wage, while Somerset was at 44 percent.

County Total full-time Workers below Percentage of County's share of					
County	workers	liveable wage	workers below liveable wage	state total below liveable wage	
A u duogoo gain	4 2 4 2		0	0	
Androscoggin	4,242	613			
Aroostook	1,699	497	29%		
Cumberland	16,429	1,621	10%	22%	
Franklin	2,161	774	36%	11%	
Hancock	1,660	0	0%	0%	
Kennebec	2,132	1,398	66%	19%	
Knox	309	0	0%	0%	
Lincoln	127	87	69%	1%	
Oxford	3,383	704	21%	10%	
Penobscot	4,248	143	3%	2%	
Piscataquis	694	0	0%	0%	
Sagadahoc	7,616	0	0%	0%	
Somerset	1,806	748	41%	10%	
Waldo	379	242	64%	3%	
Washington	644	56	9%	1%	
York	4,502	376	8%	5%	
total/average	52,031	7,302	14%	100%	

#### Table 7: Workers at Subsidized Firms Earning Below Growth Council "Liveable Wage" (\$19,673)

As shown in Table 8 below, of the 59 companies which had some workers making below the liveable wage, eight each were in Cumberland and York counties, with smaller numbers at most of the other counties. Among counties which had more than two such companies, the highest percentage of low-wage paying firms was in Aroostook County (88 percent), with Franklin and Somerset at 75 percent, Kennebec at 67 percent, and Sagadahoc, Waldo, Washington, and York Counties all at 50 percent.

With this liveable wage being lower than the county-based standard for most of the counties, the average wage of workers making below the standard was quite low in most cases, including Cumberland where it was only \$18,710. The average wage of these workers was below \$16,000 in seven counties, above \$16,000 in five counties, and four counties had no workers falling below this liveable wage standard.

County	Number of	Firms with	Percentage	Average	% wages
	firms with	workers	of firms with	wage of	below
	subsidies	below	workers	workers	\$19,673
		\$19,673	below	below	
			\$19,673	\$19,673	
Androscoggin	20	8	40%	\$18,050	8%
Aroostook	8	7	88%	15,346	22%
Cumberland	37	8	22%	18,710	5%
Franklin	4	3	75%	14,743	25%
Hancock	2	0	0%	N/A	N/A
Kennebec	9	6	67%	17,925	9%
Knox	1	0	0%	N/A	N/A
Lincoln	27	2	100%	13,648	31%
Oxford	7	3	43%	12,819	35%
Penobscot	14	3	21%	15,030	24%
Piscataquis	1	0	0%	N/A	N/A
Sagadahoc	2	1	50%	N/A	N/A
Somerset	8	6	75%	17,938	9%
Waldo	2	1	50%	15,540	21%
Washington	2	1	50%	17,680	10%
York	20	10	50%	15,807	20%
Total/Average	139	59	42%	16,802	15%

#### Table 8: Subsidized Firms with Workers Earning Below Growth Council "Liveable Wage"

In terms of subsidy dollars, more than one-fourth of the total subsidies to firms with workers making below the liveable wage went to Cumberland County (\$1.0 million), as shown in Table 9 below. Androscoggin, Kennebec, and Somerset received between \$500,000 and \$600,000, while the other counties had smaller amounts of funds going to such firms.

County	Total subsidies	BETR	TIF	GTI	JITC	MQC	RETC
	to firms with workers below liveable wage						
Androscoggin	518,568	353,596	40,606	93,437	0	30,929	0
Aroostook	361,085	208,825	0	34,260	0	118,000	0
Cumberland	1,595,223	915,965	98,800	25,500	500,000	54,958	0
Franklin	130,960	54,371	76,589	0	0	0	0
Hancock	0	0	0	0	0	0	0
Kennebec	500,032	269,150	100,000	113,357	0	17,525	0
Knox	0	0	0	0	0	0	0
Lincoln	32,088	0	0	32,088	0	0	0
Oxford	152,452	134,986	0	17,466	0	0	0
Penobscot	61,213	21,444	0	9,769	0	30,000	0
Piscataquis	0	0	0	0	0	0	0
Sagadahoc	0	0	0	0	0	0	0
Somerset	583,204	43,860	102,931	365,789	0	70,624	0
Waldo	47,772	0	0	47,772	0	0	0
Washington	62,371	27,687	0	34,684	0	0	0
York	453,508	87,005	14,313	292,284	0	59,906	0
Total	4,498,475	2,116,888	433,239	1,066,406	500,000	381,942	0

#### Table 9: Subsidies to Firms with Workers Below \$19,673 wage

### **Appendix: Individual Companies**

Table 1: Companies sorted by number of employees below the county average personal income

Table 2: Companies listed alphabetically

Table 3: Individual Firms with Workers Below Growth Council "Liveable Wage" (\$19,673)

	<b>Appendix Table 1:</b>	<b>Companies with</b>	<b>Workers Below</b>	<b>County Aver</b>	age Personal Income
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Employer		County average income	County	Total subsidies	Full-time workers		of workers below average	Percentage of workers below county average income
HANNAFORD BROS. CO.	54	29,672	Cumberland	552,602	3,287	1,906	23,817	58%
UNUM LIFE INSURANCE COMPANY OF AMERICA	57	29,672	Cumberland	498,131		1,213	22,078	33%
PEOPLES HERITAGE BANK	60		Cumberland	741,463				
C.N. BROWN CO.	51	19,043	Oxford	13,186			11,669	80%
SCI TECHNOLOGY	35	22,514	Kennebec	153,217	722	581	18,408	80%
SUGARLOAF MTN CORP.	70	19,082	Franklin	17,813	545	523		
NICHOLS PORTLAND	35	29,672	Cumberland	130,700	607	517	24,353	85%
EASTLAND SHOE MFG.	31	29,672	Cumberland	11,891	498	440	20,305	88%
C.F. HATHAWAY & CO.	23	22,514	Kennebec	124,157	411	371	17,037	90%
ELECTRONIC MANUF SYSTEMS	39	29,672	Cumberland	19,228	435	360	19,750	83%
V.I.P., INC.	55	21,639	Androscoggin	25,271	354	342	18,801	97%
VAN BAALEN PACIFIC	21	24,715	Knox	364,171	309	306	21,787	99%
WEST POINT STEVENS	06	23,098	York	21,550	357	278	22,279	78%
CROWE ROPE INDUSTRIES	50	22,514	Kennebec	165,525	300			
HANCOCK LUMBER CO.	08	29,672	Cumberland	19,308	319	253	22,994	79%
AAA NORTHERN NEW ENGLAND	47	29,672	Cumberland	14,863	277			
CREATIVE APPAREL	23	17,824	Waldo	47,772	253	242	15,540	96%
SITEL CORPORATION	72	17,758	Aroostook	108,000	237	237	14,560	100%
WRIGHT EXPRESS CORP.	62	29,672	Cumberland	25,566	477	207	22,684	43%
FALCON SHOE	31	21,639	Androscoggin	17,000	223	193	18,763	87%
FORSTER, INC.	24	19,082	Franklin	99,116	279	180	17,493	65%
NATIONAL SEMICONDUCTOR	36	29,672	Cumberland	9,864,000	582	178	28,000	31%
WILLIAM ARTHUR	08	23,098	York	11,325	246	174	15,690	71%
MAINE POLY INC.	30	21,639	Androscoggin	64,213	243	171	20,805	70%
SYSCO FOOD SERVICES	51	29,672	Cumberland	24,115	227	136	25,669	60%
CONTROL DEVICES, INC.	36	29,672	Cumberland	155,837	255	134	20,800	53%
KENT, INC.	23	17,758	Aroostook	21,540	139	115	15,957	83%
GARDINER SAVINGS INSTITUTION, FSB	60	22,514	Kennebec	31,921	136	113	18,590	83%

Employer	digit	County average income	County		Full-time workers	Workers below county average total	of workers below average	Percentage of workers below county average income
THE DINGLEY PRESS	27	21,639	Androscoggin	175,315	263	112	18,252	43%
MAINE TIRE, INC.	30		Cumberland	23,983		105		
TENNFORD WEAVING CO	22	23,098	York	12,781	104	102	15,493	98%
NEW BALANCE ATHLETIC SHOE	31	17,061	Somerset	161,413	163	100		61%
FORUM FINANCIAL	60	29,672	Cumberland	41,290	204	91	26,032	45%
SKOWHEGAN SAVINGS BANK	60	17,061	Somerset	13,034	134	90	15,315	67%
TALK AMERICA	87	23,098	York	230,586		82		
BLUE ROCK INDUSTRIES	29	29,672	Cumberland	36,365	107	80	26,213	75%
OLAMON INDUSTRIES	36	21,339	Penobscot	30,000	90	73	14,613	81%
NORTHLAND FROZEN FOODS	20		Aroostook	10,508		72		88%
FRANKLIN SAVINGS BANK	60		Franklin	14,031	93			76%
U.F. STAINRITE, INC.	22	21,639	Androscoggin	56,404	88	70	18,602	80%
NEW ENGLAND 800 COMPANY	51		Lincoln	18,400	102	69	13,000	68%
BELL MANUFACTURING CO.,	22		Androscoggin	12,848		68		
BREWER AUTOMOTIVE COMPONENTS	37	21,339	Penobscot	237,317	93	67	20,279	72%
MILLROCK, INC.	25	23,098	York	18,813	102	65	22,450	64%
AFFILIATED LAB. INC.	87	21,339	Penobscot	21,444	165	64	15,857	39%
SHAW BROTHERS	17	29,672	Cumberland	37,855	74	59	25,217	80%
DOC DATA NEW ENGLAND	44	23,098	York	19,467	104	59	19,378	57%
INDUSTRIAL METAL RECYCLING	50	22,514	Kennebec	15,187	60	55	16,829	92%
CONIFER IND. INC.	58	29,672	Cumberland	16,400	127	48	12,168	38%
NRF DISTRIBUTIORS	51	22,514	Kennebec	13,353	223	46	21,800	21%
BRUNSWICK TECHNOLOGY, INC.	22	29,672	Cumberland	74,981	74	45	22,308	61%
BANKBOSTON, N.A.	60	29,672	Cumberland	35,538	70	44	22,200	63%
PORTLAND VALVE INC.	34	29,672	Cumberland	10,825	63	43	27,232	68%
LANCO ASSEMBLY SYSTEMS	35	29,672	Cumberland	20,635	69	41	28,630	59%
GILBERT MANUFACTURING	24	19,043	Oxford	30,000	46	36	17,472	78%
CYBER TOURS/NORTH COAST INTERNET	73	23,098	York	43,306	53	35	21,589	66%
BRIDGECORP	16	22,514	Kennebec	10,025	84	33	19,161	39%
MAINE MUTUAL FIRE INS.	57	17,758	Aroostook	102,009	93	33	15,023	35%
INTERNATIONAL WOOLEN CO., INC.	22	23,098		12,344	38	32		
FORSIDE COMPANY		29,672	Cumberland	30,291	76			
HILL-LOMA INC.	35	29,672	Cumberland	13,533	42	28		
MEGA INDUSTRIES	36		Cumberland	12,000		22		
PITTSFIELD WOOLEN YARNS CO., INC.	51		Somerset	15,277	21	19		

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Employer	Sic 2 digit	County average income	County		workers		of workers below average	Percentage of workers below county average income
ADVENTURE AMUSEMENTS	98	23,098	York	20,200	19	19	17,100	100%
AHERN APPAREL INC.		24,842	Lincoln	13,688	25	18	16,133	72%
LEMFORDER CORPORATION	37	21,339	Penobscot	293,261	360	18	20,800	5%
NATURALLY POTATOES	51	17,758	Aroostook	96,308			15,450	60%
WASCO PRODUCTS, INC.	34	23,098	York	37,915	109	11	17,695	10%
SHIPYARD BREWING CO	58	29,672	Cumberland	65,373	21	10	23,700	48%
CMC & MAINTENANCE INC.	73	21,339	Penobscot	9,769	17	7	12,500	41%
PIERCE ATWOOD	81	29,672	Cumberland	27,548	154	7	27,500	5%
CARE & COMFORT	80	22,514	Kennebec	18,102	21	7	21,840	33%
WINDEROSA GASKET	30	19,043	Oxford	109,266	10	6	18,720	60%
ATX FORMS	73	17,758	Aroostook	10,000	29	6	16,640	21%
GATEWAY MASTER	36	29,672	Cumberland	11,220	12	5	27,850	42%
MAGNETIC RESONANCE TECH. OF MAINE, L.P.	98	21,339	Penobscot	20,427	10	5	20,000	50%
PORTLAND MACHINE TOOL SERVICES	35	29,672	Cumberland	124,300	21	4	23,160	19%
SAFE CENTRAL INC.	66	21,639	Androscoggin	61,389	13	4	21,000	31%
GATES FORMED-FIBRE PRODUCTS, INC.	30	21,639	Androscoggin	193,176	388	1	19,000	0%
JAMES SEWALL CO	73	21,339	Penobscot	10,924	128	1	20,000	1%
SPECTRUM PRINTING GRAPHICS, INC.	27	21,639	Androscoggin	16,398	32	1	14,000	3%
COMPUTER SYSTEMS & SOLUTIONS	57	17,758	Aroostook	12,720	5	1	16,640	20%
PAY POWER LIMITED	64	29,672	Cumberland	13,657	22	1	19,785	5%

Employer	County	Total	Full-	Workers	Percentage of	Average wage	Wage shortfall as
1		subsidies		below	workers below	of workers	percentage of
			workers		county average	below average	county average
				average	income	8	
				total			
	0 1 1 1	14.072	277	240	000/	10 521	2.40/
AAA NORTHERN NEW ENGLAND	Cumberland	14,863	277	248		19,531	34%
ADVENTURE AMUSEMENTS	York	20,200				17,100	
AFFILIATED LAB. INC.	Penobscot	21,444	165		39%	15,857	
AHERN APPAREL INC.	Lincoln	13,688	25				
ATX FORMS	Aroostook	10,000					
BANKBOSTON, N.A.	Cumberland	35,538					
BELL MANUFACTURING CO.,	Androscoggin	12,848					
BLUE ROCK INDUSTRIES	Cumberland	36,365	107				
BREWER AUTOMOTIVE COMPONENTS	Penobscot	237,317	93		72%		
BRIDGECORP	Kennebec	10,025	84				15%
BRUNSWICK TECHNOLOGY, INC.	Cumberland	74,981	74	45	61%	22,308	25%
C.F. HATHAWAY & CO.	Kennebec	124,157	411	371	90%	17,037	24%
C.N. BROWN CO.	Oxford	13,186	733	587	80%	11,669	39%
CARE & COMFORT	Kennebec	18,102	21	7	33%	21,840	3%
CMC & MAINTENANCE INC.	Penobscot	9,769	17	7	41%	12,500	41%
COMPUTER SYSTEMS & SOLUTIONS	Aroostook	12,720	5	1	20%	16,640	6%
CONIFER IND. INC.	Cumberland	16,400	127	48	38%	12,168	59%
CONTROL DEVICES, INC.	Cumberland	155,837	255	134	53%	20,800	30%
CREATIVE APPAREL	Waldo	47,772	253		96%		
CROWE ROPE INDUSTRIES	Kennebec	165,525	300	259	86%		
CYBER TOURS/NORTH COAST INTERNET	York	43,306	53			· · · · ·	
DOC DATA NEW ENGLAND	York	19,467	104				
EASTLAND SHOE MFG.	Cumberland	11,891	498			· · · · ·	
ELECTRONIC MANUF SYSTEMS	Cumberland	19,228	435				
FALCON SHOE	Androscoggin	17,000					
FORSIDE COMPANY	Cumberland	30,291	76		38%	· · · · ·	
FORSTER, INC.	Franklin	99,116				· · · · ·	
FORUM FINANCIAL	Cumberland	41,290			45%		
FRANKLIN SAVINGS BANK	Franklin	14,031	93		76%	· · · · ·	4%
GARDINER SAVINGS INSTITUTION, FSB	Kennebec	31,921	136		83%		
GATES FORMED-FIBRE PRODUCTS, INC.	Androscoggin	193,176			0%	· · · · ·	
GATEWAY MASTER	Cumberland	1)3,170			42%		
GILBERT MANUFACTURING	Oxford	30,000	46			17,472	
HANCOCK LUMBER CO.	Cumberland	19,308			78%		
HANCOCK LUWIDER CO.	Cumberrand	19,308	519	233	/9%	22,994	23%

**Appendix Table 2: Companies with Workers Below County Average Income, Alphabetical Order** 

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Employer	County	Total subsidies	Full- time workers	Workers below county average total	Percentage of workers below county average income	Average wage of workers below average	Wage shortfall as percentage of county average
HANNAFORD BROS. CO.	Cumberland	552,602	3,287	1,906	58%	23,817	20%
HILL-LOMA INC.	Cumberland	13,533	42	28	67%	28,926	3%
INDUSTRIAL METAL RECYCLING	Kennebec	15,187	60	55	92%	16,829	25%
INTERNATIONAL WOOLEN CO., INC.	York	12,344	38	32	84%	17,222	25%
JAMES SEWALL CO	Penobscot	10,924	128	1	1%	20,000	6%
KENT, INC.	Aroostook	21,540	139	115	83%	15,957	10%
LANCO ASSEMBLY SYSTEMS	Cumberland	20,635	69	41	59%	28,630	4%
LEMFORDER CORPORATION	Penobscot	293,261	360	18	5%	20,800	3%
MAGNETIC RESONANCE TECH. OF MAINE, L.P.	Penobscot	20,427	10	5	50%	20,000	6%
MAINE MUTUAL FIRE INS.	Aroostook	102,009	93	33	35%	15,023	15%
MAINE POLY INC.	Androscoggin	64,213	243	171	70%	20,805	4%
MAINE TIRE, INC.	Cumberland	23,983	147	105	71%	22,784	23%
MEGA INDUSTRIES	Cumberland	12,000	34	22	65%	23,045	22%
MILLROCK, INC.	York	18,813	102	65	64%	22,450	3%
NATIONAL SEMICONDUCTOR	Cumberland	9,864,000	582	178	31%	28,000	6%
NATURALLY POTATOES	Aroostook	96,308	20	12	60%	15,450	13%
NEW BALANCE ATHLETIC SHOE	Somerset	161,413	163	100	61%	15,904	. 7%
NEW ENGLAND 800 COMPANY	Lincoln	18,400	102	69	68%	13,000	48%
NICHOLS PORTLAND	Cumberland	130,700	607	517	85%		18%
NORTHLAND FROZEN FOODS	Aroostook	10,508			88%	16,000	10%
NRF DISTRIBUTIORS	Kennebec	13,353	223	46	21%	21,800	3%
OLAMON INDUSTRIES	Penobscot	30,000	90	73	81%	14,613	32%
PAY POWER LIMITED	Cumberland	13,657	22	1	5%	19,785	33%
PEOPLES HERITAGE BANK	Cumberland	741,463	1,655	1,073	65%	19,323	35%
PIERCE ATWOOD	Cumberland	27,548	154	7	5%	27,500	7%
PITTSFIELD WOOLEN YARNS CO., INC.	Somerset	15,277	21	19	90%	15,053	12%
PORTLAND MACHINE TOOL SERVICES	Cumberland	124,300	21	4	19%	23,160	22%
PORTLAND VALVE INC.	Cumberland	10,825	63	43	68%	27,232	8%
SAFE CENTRAL INC.	Androscoggin	61,389	13	4	31%	21,000	3%
SCI TECHNOLOGY	Kennebec	153,217	722	581	80%	18,408	18%
SHAW BROTHERS	Cumberland	37,855			80%	25,217	15%
SHIPYARD BREWING CO	Cumberland	65,373		10	48%		
SITEL CORPORATION	Aroostook	108,000		237	100%		
SKOWHEGAN SAVINGS BANK	Somerset	13,034	134				
SPECTRUM PRINTING GRAPHICS, INC.	Androscoggin	16,398			3%		

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Employer	County	Total subsidies	time workers	below county	Percentage of workers below county average income	Average wage of workers below average	Wage shortfall as percentage of county average
SUGARLOAF MTN CORP.	Franklin	17,813	545	523	96%	13,315	30%
SYSCO FOOD SERVICES	Cumberland	24,115	227	136	60%	25,669	13%
TALK AMERICA	York	230,586	269	82	30%	19,366	16%
TENNFORD WEAVING CO	York	12,781	104	102	98%	15,493	33%
THE DINGLEY PRESS	Androscoggin	175,315	263	112	43%	18,252	16%
U.F. STAINRITE, INC.	Androscoggin	56,404	88	70	80%	18,602	14%
UNUM LIFE INSURANCE COMPANY OF AMERICA	Cumberland	498,131	3,623	1,213	33%	22,078	26%
V.I.P., INC.	Androscoggin	25,271	354	342	97%	18,801	13%
VAN BAALEN PACIFIC	Knox	364,171	309	306	99%	21,787	12%
WASCO PRODUCTS, INC.	York	37,915	109	11	10%	17,695	23%
WEST POINT STEVENS	York	21,550	357	278	78%	22,279	4%
WILLIAM ARTHUR	York	11,325	246	174	71%	15,690	32%
WINDEROSA GASKET	Oxford	109,266	10	6	60%	18,720	2%
WRIGHT EXPRESS CORP.	Cumberland	25,566	477	207	43%	22,684	24%

Employer	County	Full-time	Workers below liveable wage	0	Average wage of workers below liveable wage	Wage shortfall as percentage of liveable wage
AAA NORTHERN NEW ENGLAND	Cumberland	277	153	55%	17,116	15%
ADVENTURE AMUSEMENTS	York	19	19	100%	17,100	15%
AFFILIATED LAB. INC.	Penobscot	165	64	39%	15,857	24%
AHERN APPAREL INC.	Lincoln	25	18	72%	16,133	22%
ATX FORMS	Aroostook	29	25	86%	18,221	8%
BELL MANUFACTURING CO.,	Androscoggin	109	54	50%	17,314	14%
BRIDGECORP	Kennebec	84	19	23%	18,720	5%
BRUNSWICK TECHNOLOGY, INC.	Cumberland	74	13	18%	19,436	1%
C.F. HATHAWAY & CO.	Kennebec	411	371	90%	17,037	15%
C.M. ALMY & SON, INC.	Somerset	102	72	71%	19,407	1%
C.N. BROWN CO.	Oxford	733	662	90%	12,513	57%
CMC & MAINTENANCE INC.	Penobscot	17	7	41%	12,500	57%
COMPUTER SYSTEMS & SOLUTIONS	Aroostook	5	1	20%	16,640	18%
CONIFER IND. INC.	Cumberland	127	48	38%	12,168	62%
CREATIVE APPAREL	Waldo	253	242	96%	15,540	27%
CROWE ROPE INDUSTRIES	Kennebec	300	259	86%	18,000	9%
CYBER TOURS/NORTH COAST INTERNET	York	53	5	9%	19,500	1%
DOC DATA NEW ENGLAND	York	104	10	10%	15,500	27%
EASTLAND SHOE MFG.	Cumberland	498	42	8%	18,452	7%
EDWARDS SYSTEMS TECHNOLOGIES	Somerset	1,034	461	45%	18,500	6%
ELECTRONIC MANUF SYSTEMS	Cumberland	435	305	70%	18,803	5%
FALCON SHOE	Androscoggin	223	189	85%	18,720	5%
FIBER EXTRUSION, INC.	Washington	81	56	69%	17,680	11%
FORSTER, INC.	Franklin	279	180	65%	17,493	12%
FRANKLIN SAVINGS BANK	Franklin	93	71	76%	18,291	8%
GARDINER SAVINGS INSTITUTION, FSB	Kennebec	136	113	83%	18,590	6%
GATES FORMED-FIBRE PRODUCTS, INC.	Androscoggin	388	1	0%	19,000	4%
GILBERT MANUFACTURING	Oxford	46	36	78%	17,472	13%
INDUSTRIAL METAL RECYCLING	Kennebec	60	55	92%	16,829	17%
INTERNATIONAL WOOLEN CO., INC.	York	38	28	74%	16,600	19%
KENT, INC.	Aroostook	139	117	84%	15,991	23%
MAINE MUTUAL FIRE INS.	Aroostook	93	33	35%	15,023	31%
NATURALLY POTATOES	Aroostook	20	12	60%	15,450	27%
NEW BALANCE ATHLETIC SHOE	Somerset	163	100	61%	15,904	24%

Appendix Table 3: Individual Firms with Workers Below Growth Council "Liveable Wage" (\$19,673)

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Employer	County	Full-time workers	Workers below liveable wage	Percentage of workers below liveable wage	Average wage of workers below liveable wage	Wage shortfall as percentage of liveable wage
NEW ENGLAND 800 COMPANY	Lincoln	102	69	68%	13,000	51%
NORTHLAND FROZEN FOODS	Aroostook	82	72	88%	16,000	23%
OLAMON INDUSTRIES	Penobscot	90	72	80%	14,542	35%
PEOPLES HERITAGE BANK	Cumberland	1,655	1,058	64%	19,213	2%
PITTSFIELD WOOLEN YARNS CO., INC.	Somerset	21	19	90%	15,053	31%
PORTLAND MACHINE TOOL SERVICES	Cumberland	21	1	5%	16,640	18%
RICHARD CARRIER TRUCKING	Somerset	61	6	10%	18,017	9%
SCI TECHNOLOGY	Kennebec	722	581	80%	18,408	7%
SITEL CORPORATION	Aroostook	237	237	100%	14,560	35%
SKOWHEGAN SAVINGS BANK	Somerset	134	90	67%	15,315	28%
SPECTRUM PRINTING GRAPHICS, INC.	Androscoggin	32	1	3%	14,000	41%
SUGARLOAF MTN CORP.	Franklin	545	523	96%	13,315	48%
TALK AMERICA	York	269	25	9%	15,600	26%
TENNFORD WEAVING CO	York	104	102	98%	15,493	27%
THE DINGLEY PRESS	Androscoggin	263	112	43%	18,252	8%
U.F. STAINRITE, INC.	Androscoggin	88	68	77%	18,552	6%
V.I.P., INC.	Androscoggin	354	187	53%	17,393	13%
WASCO PRODUCTS, INC.	York	109	11	10%	17,695	11%
WILLIAM ARTHUR	York	246	174	71%	15,690	25%
WINDEROSA GASKET	Oxford	10	6	60%	18,720	5%
WRIGHT EXPRESS CORP.	Cumberland	477	1	0%	19,400	1%

#### Endnotes

<sup>1</sup> Of those 50 firms, approximately 30 provided no wage data for their employees; six were leasing companies with no employees in the state; three had to be excluded because many of their employees are part-time, and we were unable to obtain separate wage information on their full-time and part-time workers; four were excluded for miscellaneous reasons, such as having sold their operation in Maine; and four companies provided only partial wage data, such as stating a range rather than giving exact figures. We could not specify the county for three firms, because they gave an out of state address, did not give a county, or operated in more than one county.