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TO: The [REDACTED] Family Court

FROM: Victor Alberigi,

CRC, CDMS, ABVE-A

Vocational Expert

DATE: November 2023

RE: **Vocational Report:**

[REDACTED]

Child Support Case

Dear [REDACTED] Family Court:

I have prepared this Vocational Analysis concerning [REDACTED], regarding his child support issue and the contention that he has a limited capacity to pay child support since [REDACTED].

1. Background Information:

This assessment apparently was based upon an estimated gross income of \$100,000 per year, (before taxes) for [REDACTED], which he had not earned since [REDACTED], when he worked for [REDACTED](over 8.5 years before the child support order was executed in [REDACTED]).

2. VOCATIONAL ANALYSIS:

To determine what vocational options [REDACTED] may have, I have examined several factors, to include:

a. **[REDACTED]'s Resume:**

Below is a copy of [REDACTED]'s CV, which summarizes his educational & vocational history.

This document indicates what [REDACTED] noted in my Vocational Interview with him **concerning the agreement which he and his ex-wife agreed to concerning him leaving his position as a [REDACTED] in September 2009 with [REDACTED] Corp.**

His salary at that time, about 14.5 years ago, was approximately \$80,000/ year. **He has not held a [REDACTED] position since 2009, although he has more recently held positions as a [REDACTED] Specialist, and an Owner/Operator/Property manager.¹ Although [REDACTED] claims to have been a [REDACTED]/Driver for [REDACTED], [REDACTED], [REDACTED]'s duties and job responsibilities in that position are more appropriately classified as those of an accounting clerk (as discussed below).**

[REDACTED] has found that despite searching for an equivalent position to the [REDACTED] position that he held with [REDACTED] Corp., he has not been able to do so. Factors related to this reality include:

- **The fact that [REDACTED] has not held a [REDACTED] position for the past 14.5 years and is competing with other job applicants who have more recent experience, and are more acquainted with current accounting software, and current accounting practices and procedures.** Thus, there would be a need for training, which more current applicants wouldn't need. This could lead to a delayed proficiency in performance and profitability for a new employer, as follows:
 - Proficiency delays in interfacing with customers/clients and co-workers could result in performance/operational delays which diminish the employer's profitability. This delay in proficiency could cause problems with customers, clients, and other operations with a new employer.
- **The below noted problems which a poor Credit Score can create due to being behind in Child Support payments with no likely way of reducing this problem, short of obtaining a much higher income-paying job than he currently has and/or having his child support payments substantially reduced.**

Objective To secure a productive and prosperous career position

Experience 3/21 to Present : [REDACTED], LLC.

[REDACTED] Specialist

- Responsible reviewing properties for purchase
- Responsible for Site Inspections
- Review Leases and Escalations
- Supervise Maintenance Personnel
- Analysis of Labor Rates and Expenditures

¹ It is my understanding that the owner/operator/property manager position did not involve working for an employer, but rather operating/managing two of the [REDACTED] marital rental properties.

- Coordinate Construction Team
- Responsible for Accounts Payable, Accounts Receivable, Job Costing Analysis

[REDACTED]: [REDACTED], LLC.

[REDACTED] / Driver

- Prepare Journal Entries
- Maintain General Ledger accounts.
- Regulate and Upgrade Company Accounting Capabilities
- Responsible for Month and Year End Closing
- Coordinate Drivers Schedule
- Prepare Journal Entries
- Analysis of Labor Rates and Expenditures
- Accrual and Journal Entries
- Process Payroll
- Responsible for Accounts Payable, Accounts Receivable

[REDACTED] [REDACTED], LLC.

Owner / Operator / Property Management

- Responsible for 6 residential units
- Responsible for Site Inspections
- Review Leases and Escalations
- Supervise Maintenance Personnel
- Contract Negotiations and Control
- Maintaining Building Systems HVAC, Elevator
- Analysis of Labor Rates and Expenditures
- Prepare and Monitor Annual Operating Budgets
- Maintain General Ledger Accounts
- Responsible for Accounts Payable, Accounts Receivable, Job Costing Analysis

[REDACTED]– [REDACTED] Corp.

Senior Accountant :

- Responsible for Site Inspections
- Review Leases and Escalations
- Supervise Maintenance Personnel
- Contract Negotiations and Control
- Maintaining Building Systems HVAC, Elevator
- Analysis of Labor Rates and Expenditures
- Prepare and Monitor Annual Operating Budgets
- Maintain General Ledger Accounts
- Responsible for Accounts Payable, Accounts Receivable, Job Costing Analysis
- Responsible for Month and Year End Closing

- Responsible for Rental Security Reconciliation
- Audit Journal Entries of Technical Field Service

[REDACTED] [REDACTED]

Fund Accountant :

- Responsible for Financial reporting for a diversified international hedge fund
- Asset Management for Class A Residential Properties (Co-Ops)
- Posting of New [REDACTED]s
- Partnership Accounting
- Prepare Journal Entries
- Maintain General Ledger accounts
- Regulate and Upgrade Company Accounting Capabilities
- Accrual and Journal Entries
- Prepare Fixed Assets and Depreciation Schedules
- Contract Control
- Responsible for Accounts Payable, Accounts Receivable, Job Costing Analysis
- Responsible for Month and Year End Closing

10/01 – 9/05 [REDACTED]/ [REDACTED] LLP White Plains, NY

Senior Accountant :

- Knowledge of HUD and Section 8 Requirements
- Knowledge of Residential Building Systems
- Property Service Contract Control
- Review Lease Escalations
- Property Escrow Analysis
- Posting of New [REDACTED]s
- Maintain General Ledger accounts
- Prepare Fixed Assets and Depreciation Schedules
- Responsible for Accounts Payable, Accounts Receivable, Job Costing Analysis
- Responsible for Rental Security Reconciliation
- Analysis of Labor Rates and Expenditures

Education

[REDACTED] [REDACTED] Staten Island, NY

- Bachelor of Science in Financial Accounting
- GPA 3.50

System Knowledge

[REDACTED]

3. Vocational Interview with [REDACTED]:

As is standard in my vocational practice, I interviewed [REDACTED] on 10/16/23 to obtain information of a vocational nature. In response, he furnished a copy of his CV, which he has been using in his search for a better paying job. He also furnished a document which details some his job search efforts, which is summarized as follows:

Thus, based upon the above, [REDACTED] applied for several jobs, during the period of January 2017 through March 2021, and **he was not even granted a single interview.**

[REDACTED] also contacted the NY Dept. of Labor regarding job search, during which time he was informed that the NY Dept. of Labor does not offer assistance with employment, however they do have a page on their website for tips on job searches and how to market your resume.

4. DOT Analysis of Property Accountant:

The Dictionary of Occupational Titles is a publication of the US Department of Labor and a general guide to occupational information.

Based upon [REDACTED]'s CV, the DOT Title that is the closest match to his accounting work **at [REDACTED] Corp., the most recent [REDACTED] position that [REDACTED] has held, is as follows:**

160.167-022 ACCOUNTANT, PROPERTY:

ALTERNATE JOB TITLES (Might also be known as): ACCOUNTANT, PROPERTY; CERTIFIED PUBLIC ACCOUNTANT; PROPERTY MANAGEMENT ACCOUNTANT, per the DOT:

“Identifies and keeps record of company owned or leased equipment, buildings, and other property: Records description, value, location, and other pertinent information of each item. Conducts periodic inventories to keep records current and ensure that equipment is properly maintained. Distributes cost of maintenance to proper accounts. Examines records to determine that acquisition, sale, retirement, and other entries have been made. Prepares statements reflecting monthly appreciated and depreciated values. Summarizes statements on annual basis for income tax purposes. Prepares schedules for amortization of buildings and equipment. Develops and recommends property accounting methods to provide effective controls.”

DATA SOURCES: U.S. Dept. of Labor, Dictionary of Occupational Titles Fourth Edition, revised (1991), (including subsequent amendments by the U.S. Department of Labor.

Notably, none of the positions that [REDACTED] has held since leaving [REDACTED] Corp. would be classified under that DOT Title. (More on that below.)

It is recognized that [REDACTED] is NOT a Certified Public Accountant, nor EVER was. Nevertheless, the 160.167-022 ACCOUNTANT, PROPERTY DOT Title is the closest match to the accounting work that [REDACTED] was performing at [REDACTED] Corp.

5. Occupational Wage Estimates Submitted by [REDACTED]’s Ex-Wife:

It is my understanding that [REDACTED]’s ex-wife submitted estimated wage estimates for the accounting occupation, as follows:

- “20+ year accounting track record with specialization in real estate & hedge fund accounting.”
- “Salary growth to \$100K in 2007 & 2008, which is 15 years ago.
- “Current salary range for stated expertise, per resume of between \$121-130K.”
- A graph, with unknown data source, indicating “average annual salary for property managers, indicating annual salary range of “\$76,567 to \$105,570 and Mean of \$87,908”. There was a comment typed into the graph stating that “[REDACTED]’s experience would place him at the 90% percentile of possible income of \$121,651.
- Another graph noted that “Senior Hedge Fund Accountant Salary Capabilities of \$130,000 per year”. **This data was from Indeed.com for Greater NYC and NOT [REDACTED] where [REDACTED] resides.**
- Another graph indicates that “Average Senior Manager Accountant Salary was \$121,965/ year”, with the data source or geographic region NOT cited.
- **There was NO mention of what the impact of being removed from the [REDACTED] occupation for the past 14.5 consecutive years was relative to the data. There was also no mention of job prospects for accountants over the age of 40.**

6. Job Prospects for Accountants Over Age 40:

<https://www.accountancydaily.co/job-prospects-dont-add-accountants-age-40?ReturnTo=https://www.accountancydaily.co/job-prospects-d>

The above link features an article **regarding job prospects for accountants over the age of 40** written by Pat Sweet, reporter, Accountant Daily. Key points made include, but not limited to the following:

- **Age discrimination in the accountancy profession is rife** and companies need to scrutinize their HR policies to ensure fair access to jobs and career progression, according to a survey by online job board and industry resource CareersinAudit.com.
- Over half (57%) of the more than 2,000 accountants polled by the website maintained that ageism is alive and kicking in the industry. **Nearly half (48%) stated that people in the industry find it harder to get a new job or be promoted once they reach the age of 40.**
- CareersinAudit.com says the research suggests part of the problem is that bosses prefer to recruit younger professionals because their salary expectations are not as high and are prepared to put in longer hours, particularly in the tough economic climate. Some respondents maintained that **companies are looking to 'mold' their employees to their requirements and there is a perception that 'older' accountants may not be willing to change the way they work.**
- Others believe that there is a perception amongst partners and senior management of companies **that accountants who are aged 40+ are not up to date on technology advancements, compared to the more 'technology-savvy' twenty and thirty something generation, or have other necessary skills for modern day accountancy.**
- Simon Wright, operations director at CareersinAudit.com, said: 'Whilst the industry needs to continually embrace new and recent graduates to the fold and train them up, accountants who have many more years of valuable experience should not be put out to pasture either. HR departments should be scrutinizing their equality policies and ensuring that all applicants, regardless of age, are given a detailed breakdown of why they were unsuccessful. Transparency is crucial.'

In researching the incidence of ageism in the accounting field, some of the information I noticed included:

Is there ageism in accounting?

1. Technology is arguably the most important component of a business. However, with an influx of technology comes the problem of age discrimination. ... Within the next 5-10 years, there is technology that has the potential to change accounting practice forever.
Aug 14, 2020.

Accounting and Ageism: How to combat it – WordPress for ...<https://wp.wvu.edu> › acctmgmt › 2020/08/14 › account.

2. <https://www.goingconcern.com/the-olds-vs-pwc-11-625-million-settlement-reached-in-age-discrimination-case/>

The above article reviews a settlement from a large accounting firm, Price Waterhouse, vs. several accounting job applicants over the age of 40 years.

“U.S. District Judge Jon Tigar of the Northern District of California ruled last April that the age discrimination lawsuit could proceed as a collective action. Rabin and Chapman’s lawsuit sought to cover “all individuals aged 40 and older who, from October 18, 2013, forward, applied or attempted to apply but were not hired for a full-time covered position (associate, experienced associate, and senior associate) in the tax or assurance lines of service.”

7. Estimated Wages for Accounting Clerk in Grater NYC in October 2016:

Data below is from the BLS regarding wage information concerning an accounting clerk position in the greater NYC area in 2016 and 2022, the most current data available. **This indicates a percent decrease of %16 from 2022 back to 2016.**

Since job search engines do not save job openings from 2016, the only methodology to estimate wages is to use data from the US Dept. of Labor for an accounting clerk from 2016 to 2022, which reflect an increase of wages of approximately %16 in this 6-year period as summarized below.

Year	Occ code	Job title	tot_emp	a_pct10	a_pct25	a_median	a_pct75	a_pct90
2016	43-3031	Accounting Clerks	1,566,960	\$23,880	\$30,640	\$38,390	\$48,440	\$59,630
2022	43-3031	Accounting Clerks	1,550,750	\$30,460	\$37,180	\$45,860	\$55,310	\$65,540

<https://www.bls.gov/oes/current/oes433031.htm>

2016 Median	2022 Median	Difference	Percent Increase
\$38,390	\$45,860	\$7,470	16%

Applying this %16 decrease of wages estimate to current job openings for an accounting clerk in the greater NYC a yields the following results:

8. Earing Power Assessment/ Labor Market Survey:

Below is a sample of Accounting Clerk type of positions in the greater NYC area as of November 2023, with 1 %16 decrease of current wages, in order to estimate the wages as of 2016.

The following job openings were recently found using Indeed. Com a popular job search engine:

<https://www.indeed.com/jobs?q=accounting+clerk&l=nyc&vjk=d47b3431081c7a45>

<p>a. Full-time Junior Accountants needed! (NYC - Midtown) George Dimov CPA New York, NY 10017 \$16 - \$22 an hour - Full-time.</p>
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We are a prestigious CPA Company in NYC, currently looking for Junior Accountants to join our Team.
Position Overview: The Junior Accountant will assist the Staff and Sr. Staff Accountants on day-to-day accounting activities. We are willing to train.

Qualifications & Requirements:

- Accounting Graduate
- Excel skills preferred (not required)
- Tax skills strongly preferred (also not required)
- QuickBooks knowledge preferred (not required)
- Strong communication skills
- Willingness to learn and grow
- Team Player
- Self-learner - can use technology to search for answers and be self-sufficient
- Comfortable working with new software
- Open to overtime during peak tax periods (Jan-April, Sept-Oct)
- Open to working in the physical office starting Jan (provided it is allowed by the city)

Responsibilities:

- Tax return preparation
- Handle AP & AR tasks
- Perform Bookkeeping
- Bank reconciliation
- Monthly cash flow reports
- Meet important deadlines
- Perform other accounting & tax tasks as needed
- Stay on top of tasks assigned

This Job Is:

A good job for someone just entering the workforce or returning to the workforce with limited experience and education.

Open to applicants who do not have a college diploma.

Work Remotely

No

Job Type: Full-time

Pay: \$16.00 - \$22.00 per hour

Expected hours: 40 per week, usually.

Benefits:

Work from home

Experience level:

1 year

b. Office Assistant/Bookkeeper

Curry Management Corp. in Scarsdale, NY 10583

\$27.50 - \$30.00 an hour - Full-time

Benefits

401(k)

Dental insurance

Health insurance

Life insurance
Paid time off
Vision insurance
Full-Time

Job Description

Curry Automotive has an excellent opportunity in their corporate office for an Office Assistant/Bookkeeper. This person will have a proven record of working with a high level of detail. They must be highly organized and professional. Must have strong interpersonal skills including the ability to interact with all levels of management. Minimum 1 year of related experience.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Prepare various excel reports for corporate management and distribute reports.
- Bookkeeping, including Write-Ups, A/P, A/R and Journal Entries
- Assist with special projects as directed.
- Support corporate staff as necessary.
- Answer a low volume of incoming calls and direct to appropriate staff.
- Order office supplies and maintain organization of supplies.
- Handle incoming and outgoing mail.
- General office work such as filing, copying, and scanning.

QUALIFICATIONS

Proficient in Microsoft Word, Excel, and Outlook
Excellent organizational skills
Detail oriented
High School degree or higher
Salary Range: \$27.50/hour to \$30.00/hour
Medical/Dental/Vision/401K
Job Type: Full-time
Pay: \$27.50 - \$30.00 per hour
Expected hours: No more than 40 per week.

Benefits:

401(k)
Dental insurance
Health insurance
Life insurance
Paid time off
Vision insurance

c. Staff Accountant/Bookkeeper (Luxury Watch Company)-
[Luxury Watch Company \(Fifth Avenue NYC\)](#)
New York, NY
Up to \$50,000 a year - Full-time

Duties:

Accounts Receivable and Accounts Payable.

Data entry, updating and matching stock files.

Allocate and Post all Transactions to QuickBooks from multiple Company's Records, Receipts and Sales

Summarizes current financial status by analyzing general ledger accounts; compiling and submitting financial statements.

Reconciles financial discrepancies by collecting and analyzing account information.

Maintains subsidiary accounts by verifying, allocating, and posting transactions.

Balances subsidiary accounts by reconciling entries.

Maintains general ledger by transferring subsidiary account summaries.

Balances general ledger by preparing a trial balance; reconciling entries.

Maintains historical records by filing documents.

Prepares financial reports by collecting, analyzing, and summarizing account information and trends.

Solve problems, dispute bills, etc.

File documents, keeping office organized, miscellaneous duties.

Contributes to team effort by accomplishing related results as needed.

Skills/Qualifications:

Strong ENGLISH communication skills.

Developing Standards, Analyzing Information, Problem Solving skills, Dealing with Complexity, Reporting Research Results, Data Entry Skills, Accounting, Attention to Detail, Confidentiality, Thoroughness, Team Player.

Multi-tasking skills.

Capability to work under pressure.

Looking for a bright, energetic driven individual who is eager to work and take on job responsibilities and looking for a long-term commitment only.

d. Accounts Payable Clerk

Confidential in Bronx, NY 10474

\$45,000 - \$55,000 a year - Full-time.

Benefits

Pulled from the full job description.

401(k)

Dental insurance

Flexible schedule

Flextime

Health insurance

Paid time off

Vision insurance

Accounts Payable Bookkeeper

AP Specialist needed for busy wholesaler.

Job Type: Full-time

Pay: \$45,000.00 - \$55,000.00 per year

Benefits:

401(k)

Dental insurance

Health insurance

Paid time off

Vision insurance

Associate (Required)

e. Full Charge Bookkeeper (Non-Profit, Onsite)- job post

[Young People's Chorus of New York City](#)

37 West 65th Street, New York, NY 10023

\$65,000 - \$75,000 a year - Full-time

Benefits

Pulled from the full job description

- 401(k)
- Dental insurance
- Health insurance
- Paid time off
- Vision insurance

Job Description:

Position: Full Charge Bookkeeper (NON-PROFIT, ONSITE)

Company: Young People's Chorus of New York City®

Location: Manhattan

Status: Full-time

Reports to: Director of Finance

Career Level: Experienced manager level

Position Overview

The Bookkeeper supports the entire office and the operations and artistic teams. The Bookkeeper has extensive knowledge and experience with Non-Profit General Ledger accounting and works closely with the organization's Director of Finance to administer the organization's finances. They are an articulate, well-organized, motivated self-starter with exceptional attention to detail, organizational skills, and fluency in QuickBooks.

Compensation:

The YPC offers an attractive annual compensation package between \$65,000 - \$75,000.

Summary:

A summary of The Earning Power Assessment/Labor Market Survey is as follows :

Job Title	Employer	Estimated Wages 2023	Estimated Wages 2016
Full-time Junior Accountants	George Dimov CPA	\$16-\$22 Per Hour	\$13.76-\$18.92 Per Hour
Office Assistant/Bookkeeper	Curry Management Corp	\$27.50-\$30.00 Per Hour	\$23.65-\$25.80 Per Hour
Staff Accountant/Bookkeeper	Luxury Watch Company	\$50,000 per year	\$24.00 Per Hour
Accounts Payable Clerk	Confidential	\$45,000-\$55,000 Per Year	\$38,700-47,300 Per Year
Full Charge Book Keeper	Young Peoples Chorus Of NYC	\$65k-\$75k per year	\$21.50-\$30.10 Per Hour

Thus, the average hourly wages as a result of this Earning Power Assessment is \$20.71-\$23.82 per hour or \$43,000-\$49,000 per year in 2016 estimated wages.

[REDACTED] advised that his current gross income is:

Yearly: \$47,000.00

Monthly: \$ 3916.67

Weekly: \$903.85

Mr. [REDACTED]'s current income will not support the monthly child support payment that the court estimated would be his annual gross income in 2016.

Thus, [REDACTED] is "in arrears" in his financial/legal status.

This has been a negative factor in [REDACTED]'s attempts to secure a better paying job, as credit reports are frequently used in the hiring process in the 2022 competitive labor market. The chances of [REDACTED] obtaining a better paying job are now seriously compromised, particularly in his prior career as a [REDACTED], as such positions involve financial issues and possible access to employer finances.

My experience in job placement indicates that negative credit reports, criminal records, and other potential legal issues can be barriers in both job searches and job placement.

Recognizing that [REDACTED] has not worked as a [REDACTED] for the past **14.5 years**, he likely would need software training to improve his accounting skills to improve his employability.

Even with that, however, I would conclude that he is **likely reduced to considering the positions and wages of an accounting clerk**, versus that of a [REDACTED], given that he has not worked as a [REDACTED] for the past 14.5 years, during which time several software advances having taken place.

This assumes, of course, that he can overcome the hurdles of his negative credit report and ageism in the marketplace.

It also bears note that the most recent positions that [REDACTED] has held since leaving [REDACTED] Corp. in September 2009 are **all more appropriately classified as accounting clerk positions, and not [REDACTED] positions.**

9. Conclusion:

The issue of skill deterioration over the course of having been out of a skilled position or having served in a different/ less skilled job was recently discussed in a proposed change in regulations by the Social Security Administration concerning Social Security Disability. The proposed change is to reduce what is considered to be "Past Relevant Work" from 15 years to 5 years.

The SSA is proposing that since "skills deteriorate over time", a reduction of time from 15 years to 5 years is being considered.

The American Board of Vocational Experts, which I am an associate member of for several years, has noted that should this proposed regulation be enacted that such a standard may become applicable in other forensic vocational rehabilitation venues, such as the one in this case.

Having served as a Vocational Case Manager since 1993, having performed Job Placement, Labor Market Surveys, Earning Power Assessment, Job Analysis, Expert Testimony and Vocational Analysis, it is my conclusion that **[REDACTED] has engaged in a substantial amount of job search, with no job offers to my awareness, except for his current position with an income of \$47,000 annually.**

Based upon the information available to me, I conclude as I have previously stated that [REDACTED]'s work since his separation from his [REDACTED] position **approximately 14 years ago** would be more appropriately classified as that of **an accounting clerk** and not as that of a [REDACTED]. Given that reality, his current wages are closer to those of an accounting clerk than that of a [REDACTED].

My research would suggest that [REDACTED] may not have the likelihood of significantly increasing his wages without additional training, such as attempting to obtain a CPA, and the consideration of relocation to a higher-paying job market, where his cost of living would also increase, and his ability to furnish greater child support would also be compromised.

That, of course, assumes that [REDACTED] could overcome the ageism in the marketplace, as well as the negative credit that his child support arrears are creating on his credit report, which would make most employers in the accounting fields very leery of hiring him. Relocation to a higher-paying job market (such as NYC) would also subject [REDACTED] to the increased competition in the marketplace that a higher-paying job market creates.

That increased competition would naturally include applicants who are younger, and more recently educated than [REDACTED] on current accounting software, practices, and procedures, as well as applicants without any negative history on their credit reports. Thus, even if [REDACTED] were able to overcome these hurdles for himself, with respect to his own job applications in isolation from any others, he is still likely to experience these hurdles, and be adversely affected by them, when his job applications are compared to those of other, younger, and less-negative-credit-riddled applicants.

In short, it is doubtful whether [REDACTED] could obtain a higher paying job under the circumstances, even in a higher-paying job market, than the one he currently holds.

All opinions expressed have been done so within a reasonably extent of vocational certainty.

Sincerely,

Victor G. Alberigi,
CRC, CDMS, ABVE-A
Vocational Expert