it necessary to similarly fund the December 2005 wage package.

What all this means is that the going out rate is not the only factor by which comparative settlements are measured. Dollar costs are also relevant. Indeed, the health premiums saved by the MTA in the instant dispute are also relevant and applicable.

The Unions asserted that the MTA did not produce evidence as to how it arrived at the cost of various givebacks, notably changes in health insurance premiums. To some extent this is so. However, the Employer did calculate what it believed was the value of these and other items which constitute concessions. It also supplied dollar or percentage amounts for other items which affect the cost of the entire TWU package and, by extension, the ATU ones.

I agree with the Locals that the proper way to assess the costs involved is not to blindly accept the MTA's calculations. On the other hand, it is equally impermissible to utterly discount the true savings of givebacks or of benefit improvements.

Rather, I am convinced, the proper result may be achieved by giving the parties a reasonable period of time - ninety days after the exchange of relevant data

- to jointly calculate the true costs of the non-g.w.i. items and, at the same time, require their implementation to mirror the TWU's settlement. This parallel process will guarantee the Locals the same benefits/concessions at the same time as Local 100 received. It will also allow them, once they have ascertained what the numbers are, to agree upon economic adjustments which mirror Local 100's economic package. If MTA and ATU are unable to agree upon these elements, the Panel shall retain jurisdiction to address the outstanding issues via an expedited Arbitration process. In this way both parties will be "made whole" in a manner which parallels the MTA-Local 100 settlement.

Given this finding, it is unnecessary to spell out when all the various non-wage modifications are to be implemented. Instead, the Award below repeats the implementation dates of the TWU non-wage items - a result which guarantees true parity. In those cases where it is difficult if not impossible to implement these modifications retroactively, they will take effect on January 1, 2022 or as soon thereafter as practicable, while still permitting the parties to assess their true cost.

These factors lead us to the following protocol to be adopted by the parties. First, we direct that elements of the TWU agreement that have readily discernable effective dates and are directly applicable to the employees in this set of impasse disputes shall be effective under those same terms, adjusting for the different contract period for Local 1179. Hence, the general wage increases, bonus payments to maintainer titles, increases to the differential payments made to operators of articulated buses, increases to the dental and vision funds and CDL reimbursements will be implemented as indicated below for these employees.

Second, those elements of the TWU agreement that have already become effective which are directly applicable to these employees but are not subject to retroactive effect shall be analyzed as to their cost impact upon the parties, including such items as the increase in the overtime cap, MTA Bus Pass, nationwide in-network health insurance coverage, increase in co-pays, DEVA audit savings, and additional release time.

Third, those elements of the TWU agreement that are either not directly applicable to the Locals or have not yet been implemented by the TWU and the Employer are returned to the parties for continued discussion. These

elements include such items as increases in employee availability, participation in the NYS Family Leave program, elevator and station cleaning, etc.

There are also some benefit modifications which require special analysis. The 1179 SLD raise does not have a counterpart in the TWU contract. However, it is clearly a basic term and condition of employment. Thus, I find, it should be awarded effective January 1, 2022. The parties shall negotiate over the cash savings caused by this later start date than was proposed by the Union.

Also, there are a number of other ATU proposals which are generally non-economic, but were not objected to by the MTA. These items are remanded to the parties for negotiations.

We now turn to the interplay of all the factors cited above in comparison to the value of the TWU Agreement. Pattern bargaining requires equal value, but the passage of time has eroded the value to the Employer of the savings in some areas. Similarly, the delay in implementation has eroded the value to the employees of the benefits in some areas. The record on these matters, though extensive, does not lend itself to the Panel's disposition of this question at this time. Therefore, We direct the Unions and Employer to engage directly on

the limited question of how to equalize the conflicting values of the application of the TWU Agreement to these employees. In this regard, We adopt the formulation of Arbitrator Nicolau in his Award in 2012 in an impasses proceeding between the Employer and two of the unions here:

> The value [of the contractual changes] will be pro-rated by the size of the ATU Bargaining units in relation to the TWU Local 100 bargaining unit and by the period of time during this Collective Bargaining unit that said [contractual changes were] in effect. The Panel will retain jurisdiction to resolve any disputes as to the meaning, interpretation or application of this Award. Any Party may invoke this jurisdiction upon written notice to the Panel members.

This process may be challenged by either party appearing before the Panel. However, unless convinced to adopt a different procedure, the Nicolau approach shall remain in full force and effect. We direct that the parties here engage promptly on this endeavor and complete those discussions no later than 90 days after the exchange of relevant data. Any disagreements remaining after 90 days will be submitted to this Panel for resolution before May 2022.

In sum, the Panel concludes that pattern bargaining and the Taylor Law criteria as set forth above require an Award identical to Local 100's settlement for Locals

726, 1056 and 1179, if at all possible. To that end, the Panel retains jurisdiction as indicated in this Opinion. It is so ordered.