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May 13, 2025

The Honorable Eric L. Adams
Mayor, City of New York
City Hall
New York, NY 10007

RE: Retaliatory Payroll Abuse to Conceal NYPD Criminal Misconduct: Demand for Immediate Reversal, Full Restoration, and Criminal Referral Regarding the Unlawful Clawback Executed Against Retired Lieutenant Quathisha Epps

Dear Mayor Adams:

I. INTRODUCTION: RETALIATORY AND PROCEDURALLY VOID PAYROLL ABUSE TO SHIELD CRIMINALITY

Yesterday, the New York City Police Department (NYPD), acting through Police Commissioner Jessica S. Tisch, the Payroll Section, unlawfully executed a retaliatory clawback of retired Lieutenant Quathisha Epps's duly earned overtime wages. This action directly impacted the New York City Police Pension Fund's calculation of her pensionable earnings, resulting in an immediate reduction of over $60,000 per year. This action was executed without notice, due process, sworn audit, or lawful adjudication. This recalculation was executed unilaterally, without the benefit of any sworn audit, administrative review, judicial oversight, or lawful adjudication. It violates the New York Labor Law's procedural requirements and Ms. Epps's constitutional right to due process. At no point was Ms. Epps afforded notice, an opportunity to be heard, or a meaningful pre-deprivation hearing—elements which are mandatory under both labor and constitutional standards when attempting to deprive an employee or retiree of earned compensation and pensionable benefits. By every legal, procedural, and ethical measure, this was a retaliatory, discriminatory, and procedurally void abuse of authority—the latest escalation in an ongoing campaign to silence a Black woman whistleblower and sexual assault survivor who dared to challenge the most powerful men inside the NYPD.

Indeed, this unlawful clawback is not an isolated administrative act—it is the culmination of a broader pattern of payroll manipulation designed to shield senior NYPD leadership from criminal and civil liability, including acts now openly admitted by former Chief Maddrey himself.

This is not a payroll dispute—it is the deliberate weaponization of payroll systems, public funds, and pension mechanisms to shield senior NYPD leadership from exposure for criminal acts, punish a Black woman whistleblower, and erase the institutional liability they created.

II. ESCALATING PATTERN OF TARGETED RETALIATION AND MANIPULATED NARRATIVES

The Department's assertion that this clawback constitutes a legitimate administrative recovery is false. Initially issued on April 22, 2025, by Director Viktoria Denysenko and formalized yesterday through direct deduction and pension recalculation, the demand was never the product of a neutral audit or a lawful payroll review. It is, and remains, an unlawful, retaliatory act of wage theft, designed to punish Ms. Epps for reporting that on December 18, 2024, former Chief of Department Jeffrey B. Maddrey sexually assaulted her inside NYPD Headquarters, forcing her to perform oral sex and other malicious acts throughout the disputed period July 2023 through October 2024. Rather than investigate this criminal conduct, the NYPD, through Maddrey's long-time associate, retired Chief of Internal Affairs Miguel Iglesias, engineered Ms. Epps' suspension. Commissioner Tisch was not a bystander armed with statutory authority under the New York City Charter and New York City Administrative Code § 14-115. She was complicit, either through direct action or willful indifference, allowing the machinery of the Department to be used not to investigate the abuse, but to eliminate the victim.

III. ESCALATION OF RETALIATION: MEDIA SMEARS, INVESTIGATIVE ABUSE, AND PAYROLL MANIPULATION

Throughout Fiscal Year 2023 through October 2024, Ms. Epps made repeated protected disclosures internally regarding rape, sodomy, sexual misconduct, quid pro quo harassment, wage coercion, evidence destruction, and the misuse of Departmental databases by Maddrey and other senior leaders. Rather than address these crimes, the Department retaliated by leaking confidential overtime records to the media, framing Ms. Epps as a financial opportunist in an orchestrated attempt to divert scrutiny from executive-level criminality. This smear campaign was designed to destroy her professional standing and erase her as a credible witness against the Department's senior officials. Commissioner Tisch's refusal to reinstate Ms. Epps, ultimately forcing her into retirement in bad standing, marked the culmination of an orchestrated campaign to isolate, discredit, and punish the whistleblower to preserve the Department's image and shield its leadership from exposure.

IV. THE LEGAL AND FACTUAL FRAUD OF THE NYPD'S RETALIATORY PAYROLL CLAIM

Yesterday's clawback and pension recalculation is not a lawful act of fiscal oversight. It was executed unilaterally, absent any lawful administrative, judicial, or audit process, and without notice, hearing, or adjudication—directly violating the due process protections under the Fair Labor Standards Act (FLSA), New York Labor Law (NYLL), and the United States and New York State Constitutions. Such deprivation of earned compensation and pensionable benefits without a lawful process is not merely a technical error—it is a categorical due process violation that further exacerbates the NYPD's retaliatory misconduct. It is the continuation of an

illegal pattern of gender- and race-based retaliation and systemic abuse of public resources. The Department claims that Ms. Epps's overtime is "falsified" because reconstructed or missing overtime slips are factually false and legally indefensible. This is not an administrative error—it is retaliation cloaked as oversight. It is part of a coordinated effort to punish Ms. Epps for reporting sexual assault, quid pro quo harassment, wage coercion, and executive misconduct at the highest levels of the NYPD. That effort includes selectively leaking overtime records, weaponizing internal processes, and publicly discrediting her—all to silence a whistleblower.

Sworn testimony in the July 26, 2024, Departmental Trial of Lieutenant Joel Ramirez and Sergeant Jose Dume confirmed that payroll supervisors routinely process incomplete or "missing" UF28 slips and retroactively correct records, practices long tolerated without consequence. Senior Payroll Supervisor Kenya Coger testified that such payroll irregularities have been standard, tolerated, and corrected internally without discipline for at least fourteen years. Thousands of NYPD officers, including the top four hundred annual overtime earners over the past decade, have processed their overtime through the same flawed, informal, and incorrect payroll systems. Not a single clawback has been issued against any of those officers. Only Ms. Epps has been targeted, and that targeting began only after she reported sexual violence and executive misconduct implicating the NYPD's highest-ranking officials.

Any assertion by the Department that Ms. Epps's overtime was unearned because it was allegedly connected to quid pro quo sexual harassment is legally unsupportable under both federal and state wage and hour law. Wages lawfully worked, earned, and approved by supervisors cannot be clawed back or invalidated by the employer based on speculative, unproven, or procedurally defective claims of quid pro quo harassment. Even if such quid pro quo conduct were proven—and no lawful adjudication has done so—it would implicate management's abuse of authority, not Ms. Epps's entitlement to compensation for hours worked. Under the Fair Labor Standards Act, New York Labor Law, or any recognized payroll standard, no lawful authority permits an employer to retroactively void or recapture wages by asserting quid pro quo harassment absent a lawful adjudication. The NYPD's misuse of this narrative is a retaliatory distortion of its payroll authority, weaponizing personal and political opinions to circumvent statutory wage protections, civil rights laws, and constitutional due process. Ms. Epps's wages were lawfully earned, documented, and processed consistent with the NYPD's longstanding administrative practices. This misuse of payroll processes to retaliate against a whistleblower violates the FLSA and NYLL and Ms. Epps's rights under Title VII, the New York State Human Rights Law, the New York City Human Rights Law, and the New York State Constitution.

V. MADDREY'S ADMISSION OF UNLAWFUL QUID PRO QUO AND NYPD'S LIABILITY FOR MISUSE OF PUBLIC FUNDS

Former Chief of Department Jeffrey B. Maddrey's public statements, in which he dismissed Ms. Epps's allegations as merely an "office fling," constitute an explicit admission of unlawful quid pro quo sexual harassment under established federal, state, and city civil rights law. Regardless of Maddrey's chosen characterization, the law is unequivocal: when a supervisor engages in sexual conduct with a subordinate, leveraging their position to confer or withhold

employment benefits—including overtime, assignments, or opportunities—that conduct is per se unlawful quid pro quo harassment.

This principle has been firmly established by the United States Supreme Court in Burlington Industries, Inc. v. Ellerth, 524 U.S. 742 (1998) and Faragher v. City of Boca Raton, 524 U.S. 775 (1998). These cases hold that employers are strictly liable where a supervisor uses their authority to extract sexual favors in exchange for employment benefits or to avoid adverse actions. Such conduct is inherently coercive and cannot, as a matter of law, be reframed as consensual or reduced to an "office fling."

In the context of the NYPD, where Maddrey, as Chief of Department, held ultimate authority over Ms. Epps's assignments, overtime, and career prospects, any such engagement was categorically unlawful and constitutes an abuse of public office and taxpayer resources. Maddrey's admissions, therefore, amount to a confession of misconduct that makes the NYPD and the City of New York liable, not Ms. Epps.

Accordingly, the Department's current attempt to reframe Ms. Epps's duly earned and supervisor-approved overtime as "fraudulent" is not only factually false but legally indefensible. The wages were approved under Maddrey's authority and the Department's chain of command. If there was any misuse of overtime to further Maddrey's misconduct, that is the City's liability, not Ms. Epps's. Under no construction of the law may the employer retroactively recast a supervisor's unlawful quid pro quo harassment as a basis to claw back an employee's wages, particularly when the wages were earned under coercive conditions perpetuated by leadership.

This principle is reinforced by Title VII of the Civil Rights Act, the New York State Human Rights Law, the New York City Human Rights Law, and the Fair Labor Standards Act (FLSA), all of which place the burden of liability squarely upon the employer when supervisory employees misuse their authority for personal benefit. Moreover, any misuse of public overtime budgets to facilitate or conceal such conduct constitutes a misuse of taxpayer funds, implicating civil liability and potential violations of public corruption, fraud, and official misconduct statutes.

Rather than acknowledge this institutional liability, the Department, acting through Commissioner Jessica S. Tisch, has engaged in an unlawful and retaliatory clawback scheme designed to recast the Department's managerial malfeasance as employee fraud. This is a transparent abuse of payroll processes and a gross misuse of public funds for retaliatory purposes.

To be clear, the NYPD's ongoing effort to weaponize Ms. Epps's overtime as the supposed instrument of her victimization is itself an aggravated violation of her civil rights and a gross abuse of public authority and fiduciary duty. The law does not permit the Department to benefit from its wrongdoing by attempting to erase the wages it facilitated through supervisory abuse. Doing so would violate settled wage and hour principles and shield criminal conduct at the highest levels of the NYPD by punishing the survivor of that conduct.

Any suggestion by the Department or any investigating authority that Ms. Epps is criminally liable for wages earned under coercive and retaliatory conditions—wages approved and facilitated by the Department's leadership—is not only legally unsupportable but an asinine distortion of settled law and a furtherance of the Department's retaliatory campaign.

VI. WEAPONIZING COMPLIANCE: MISCHARACTERIZING CUSTOMARY PRACTICES AS FRAUD

One of the most dangerous developments in wage-and-hour enforcement within law enforcement and public employment settings is the weaponization of compliance. Internal investigators and legal departments increasingly mischaracterize ordinary, supervisor-directed, and long-tolerated payroll practices as "fraudulent conduct" when political, institutional, or retaliatory motives emerge. This perverse reframing of administrative norms as criminality violates well-established legal precedent and disregards the core principles of managerial accountability, workplace discipline, and due process.

In command-driven workplaces like the NYPD, employees do not unilaterally control payroll systems, timekeeping protocols, or supervisory approvals. They are subordinates acting under managerial direction. When a supervisor orders an employee to recreate an overtime slip, retroactively submit a missing form, or correct timekeeping records due to the Department's backlog or dysfunction, the employee is not engaged in deceit—they are complying with an explicit directive from the employer. To retroactively accuse them of fraud for following such directives is not merely irrational—it is a legally indefensible act of retaliatory entrapment.

The courts have consistently rejected such abuses. In Anderson v. Mt. Clemens Pottery Co., 328 U.S. 680 (1946), the U.S. Supreme Court held that the employer's structure, not the employee's submissions, governs compliance with wage-and-hour laws. Where an employer has created a flawed or decentralized timekeeping system, it cannot shift the burden of that dysfunction onto employees, nor criminalize their compliance with longstanding practices that the employer created, tolerated, or ratified. The responsibility to maintain lawful, reliable payroll systems rests solely with the employer.

Furthermore, where practices such as verbal approvals, after-the-fact submissions, and reconstructed time entries have been permitted for years without objection or discipline, as is the case throughout the NYPD, an employer cannot suddenly reinterpret those practices as "fraudulent" when applied selectively to disfavored employees. Courts have long recognized this form of selective, retaliatory discipline as potent evidence of pretext, particularly when it follows protected conduct such as whistleblowing, sexual harassment complaints, or refusals to comply with unlawful directives.

The Appellate Division of New York in Matter of Mid-Hudson Pam Corp. v. Hartnett, 156 A.D.2d 818 (3d Dep't 1989), reinforced that an employer who fails to maintain consistent and accurate records cannot discredit employees who rely on reconstructed time entries. The court unequivocally held that any inexactitude arising from such failures must be resolved in the employee's favor, not turned into a retaliation weapon. The NYPD's attempt to reverse this

burden violates the NYLL and FLSA and transforms managerial dysfunction into employee liability, which the law forbids.

Moreover, customary practice is a recognized defense in civil and administrative law. Where an employer has established a culture of informal timekeeping, manual approvals, or post hoc record corrections, employees cannot lawfully be punished for following those directives, even where such practices deviate from formal policy. Courts have consistently ruled that when a practice is tolerated, ratified, or left uncorrected by management, it becomes a standard for the employer to be estopped from weaponizing against its employees.

The NYPD's sudden criminalization of practices it tolerated for at least fourteen years—practices openly acknowledged by its payroll supervisors—is not an exercise in compliance. It is a retaliatory fiction constructed after Ms. Epps's protected disclosures, designed solely to discredit and financially punish a whistleblower. This post hoc reinterpretation of administrative norms into disciplinary violations is not only bad faith—it is legally unsustainable. Courts will view it, as they have in countless retaliation cases, as compelling evidence of pretextual enforcement designed to suppress dissent and conceal institutional misconduct.

Critically, this misuse of administrative processes does not merely implicate wage-and-hour law. It triggers civil rights violations under Title VII, the New York State and City Human Rights Laws, and 42 U.S.C. § 1983. When agencies selectively reinterpret standard practices as misconduct only after employees engage in protected activity, particularly whistleblowing around sexual harassment and abuse of authority, such actions constitute retaliatory pretext, unlawful discrimination, and deprivation of constitutional due process.

In short, the NYPD cannot lawfully rewrite the rules after the fact, nor criminalize employees for operating within the very systems the Department created, tolerated, and benefited from for years. Compliance is not complicity. Following orders is not dishonesty. Reconstructed records, submitted in good faith within a broken system directed by NYPD leadership, are not evidence of fraud—they are evidence of the NYPD's systemic managerial failure, institutional dysfunction, and unlawful retaliation. Attempting to punish Ms. Epps for obeying the Department's payroll customs, only after she reported sexual violence and executive misconduct, violates not only labor law but the foundational principles of civil rights and government accountability.

VII. SELECTIVE TARGETING THROUGH OVERTIME RECORDS AND PUBLIC SMEARS

Between Fiscal Year 2013 and 2024, New York City's overtime expenditures rose from $1.46 billion to $2.22 billion—a $760 million increase. The NYPD accounted for the largest share of that growth. In FY 2023 alone, the NYPD overspent its uniformed overtime budget by 93%, with the Comptroller projecting overtime spending to reach $740 million, nearly double its $374 million budget. Assuming a conservative estimate of 400 top overtime earners per year, this would reflect thousands of high-compensation overtime earners over the last decade. Yet, not one of these individuals faced clawbacks—except Ms. Epps.

VIII. CONTINUING CLAIMS FOR UNPAID WAGES: FURTHER EVIDENCE OF SYSTEMIC PAYROLL ABUSE

Ms. Epps is currently reconciling further digital data to assert claims for unpaid wages during periods where she was required to work during off-hours, vacations, overnight postings at NYPD Headquarters, and other locations. As an employee, whether good, bad, or indifferent, she was entitled to compensation for this time under applicable wage and hour laws. The Department's systemic failure to properly document and compensate for that time is a management failure, not an employee violation. Moreover, to the extent the Department now attempts to suggest that Ms. Epps's overtime was "tainted" by alleged quid pro quo harassment, such an argument only further incriminates the Department.

Under well-established wage and hour, labor, and civil rights law, any managerial abuse, including coercion or harassment by a superior, is an aggravating factor of liability against the employer, not a lawful basis to deny or claw back wages already earned and approved. The Department's misuse of Ms. Epps's labor, especially during periods when she was subjected to sexual exploitation, is a direct violation of her rights under the FLSA, NYLL, Title VII, NYSHRL, and the NYCHRL. Employers cannot benefit from their unlawful conduct by retroactively punishing the victim. Instead, such circumstances multiply the Department's liability exposure. The misuse of her labor, the imposition of managerial demands without compensation, and the subsequent attempt to recast those deficiencies as fraud are a gross abuse of authority and expose the City to further liability.

IX. QUANTIFIABLE DAMAGES AND ESCALATING CITY LIABILITY

The NYPD's unilateral recalculation of Ms. Epps's pension, effectuated without due process, has resulted in an immediate reduction of approximately $60,000 annually, which, over her actuarially expected pension lifespan of 25 years, reflects a conservatively estimated direct economic loss of $1.5 million in pension benefits alone, exclusive of statutory interest, emotional distress damages, reputational harm, and punitive damages to which Ms. Epps will be entitled under Title VII, the New York State and City Human Rights Laws, the FLSA, NYLL, and 42 U.S.C. § 1983.

This does not account for Ms. Epps's ongoing claims for unpaid wages, including uncompensated overnight shifts, vacation periods, and off-site assignments—claims she is presently reconciling, which will further compound the Department's and the City's financial and legal exposure.

To be clear, any purported managerial "benefit" derived from Ms. Epps's coerced or improperly assigned work is not a basis for wage clawback—it is a direct aggravating factor of the NYPD's liability for unlawful wage theft, harassment, and retaliation.

X. DEMAND FOR IMMEDIATE CESSATION, FULL RESTORATION, AND CRIMINAL REFERRAL FOR PAYROLL ABUSE

Accordingly, we demand the immediate reversal of yesterday's unlawful clawback, the complete restoration of all withheld wages and pensionable earnings, and written confirmation that no further retaliatory actions will be taken against Ms. Epps. All records, emails, and data related to this matter must be preserved.

Given these acts' willful, retaliatory, and abusive nature, we demand immediate referral of the NYPD's conduct to the New York State Attorney General and New York State Department of Labor for criminal investigation and prosecution under NYLL § 198-a and all applicable laws. The Department's selective, retaliatory use of payroll and pension clawbacks to punish Ms. Epps constitutes unlawful wage theft and civil rights violations—it represents a gross misuse of public funds and taxpayer resources for personal and institutional retaliation.

Given that the Department's unlawful clawback is the culmination of a broader pattern of retaliatory payroll manipulation intended to shield senior NYPD leadership from liability for criminal conduct—including acts openly admitted by former Chief Maddrey himself—this misconduct demands immediate oversight, reversal, and criminal investigation under New York's anti-fraud, public corruption, and official misconduct statutes.

This is not merely an internal administrative dispute—it is the abuse of public authority to silence a whistleblower, which requires immediate oversight and criminal referral.

Failure to comply within ten (10) business days will result in immediate litigation, including claims for quid pro quo sexual harassment, hostile work environment, retaliation, constructive discharge, wage theft, due process violations, and retaliatory abuse of authority. We will also pursue full public disclosure of these acts to the City Council, press, and relevant watchdog agencies.

This is not a payroll discrepancy—it is the NYPD's deliberate misuse of payroll, pension, and public resources to shield senior leadership from accountability for criminal acts, retaliate against a Black woman whistleblower, and erase the City's institutional liability. The law does not tolerate it. Neither will we.

Govern yourselves accordingly.

Sincerely,

By: _____

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