

**HOUSE . . . . . No. 2407**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Angelo M. Scaccia*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act adjusting the compensation of certain executive officials consistent with the provisions of articles of amendment CXVIII.

PETITION OF:

| NAME:                    | DISTRICT/ADDRESS:                    |
|--------------------------|--------------------------------------|
| <i>Angelo M. Scaccia</i> | <i>14th Suffolk</i>                  |
| <i>William F. Galvin</i> | <i>Secretary of the Commonwealth</i> |

**HOUSE . . . . . No. 2407**

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 2407) of Angelo M. Scaccia and William F. Galvin relative to adjusting the compensation of certain elected officials. Public Service.

**The Commonwealth of Massachusetts**

**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**

An Act adjusting the compensation of certain executive officials consistent with the provisions of articles of amendment CXVIII.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 6 of the General Laws is hereby amended by striking out in section  
2 1, line 1 the figure “140,535” and inserting in its place the figure \$185,000.

3 SECTION 2. Chapter 6 of the General Laws is hereby amended by striking out in section  
4 2, line 1 the figure “\$124,920” and inserting in its place the figure \$165,000.

5 SECTION 3. Chapter 9 of the General Laws is hereby amended by striking out in section  
6 1, line 7 the figure “\$ 124,920” and inserting in its place the figure \$165,000.

7 SECTION 4. Chapter 10 of the General Laws is hereby amended by striking out in  
8 section 1, line 3 the figure “\$ 124,920” and inserting in its place the figure \$175,000.

9 SECTION 5. Chapter 11 of the General Laws is hereby amended by striking out in  
10 section 1, line 4 the figure “\$ 124,920” and inserting in its place the figure \$165,000.

11 SECTION 6. Chapter 12 of the General Laws is hereby amended by striking out in  
12 section 1, line 3 the figure “\$127,523” and inserting in its place the figure \$175,000.

13 SECTION 7. Section 262 of Chapter 194 of the Acts of 1998 is hereby amended by  
14 striking out the following sentence:-

15 “the president of the senate and the speaker of the house of representatives shall each  
16 receive for each regular session \$35,000 additional compensation” and insert in its place the  
17 following language:-

18 “The president of the senate and the speaker of the house shall have their annual salary  
19 set at \$175,000”.

20 SECTION 8. This act shall take effect upon passage.

21 REPORT TO THE PUBLIC, LEGISLATURE, AND GOVERNOR OF THE  
22 COMMONWEALTH OF MASSACHUSETTS BY THE SPECIAL ADVISORY  
23 COMMISSION REGARDING THE COMPENSATION OF PUBLIC OFFICIALS

24 DECEMBER 1, 2014

25 (see [http://cdn.umb.edu/images/mgs/Final\\_Report\\_Special\\_Advisory\\_Commission-](http://cdn.umb.edu/images/mgs/Final_Report_Special_Advisory_Commission-)  
26 [NOV30.pdf](http://cdn.umb.edu/images/mgs/Final_Report_Special_Advisory_Commission-NOV30.pdf))

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43 The Special Advisory Commission regarding the Compensation of Public Officials was  
44 created by Section 239 of Chapter 165 of the Acts of 2014 (the fiscal 2015 General  
45 Appropriation Act). The Commission was charged to study the compensation of the state’s

46 constitutional officers and members of the state legislature, to compare their  
47 compensation with constitutional officers in other states and to the private sector, and to examine  
48 the method by which biennial adjustments are made to legislative base pay.

49 As prescribed in the enabling legislation, the State Auditor made one appointment:

50 • Ms. Cathy Minehan, Dean, Simmons School of Management.

51 The Secretary of State also made one appointment:

52 • Mr. Chris Kealey, Deputy Director, Massachusetts Business Roundtable.

53 The Governor made four appointments, including:

54 • Dr. J. Lynn Griesemer, Executive Director, UMass Donahue Institute and Associate,  
55 Vice President for Economic Development, UMass President's Office

56 • Ms. Mary Ann Ashton, Co-Chair, League of Women Voters-Acton Area

57 • Dr. Michael J. Widmer, President, Massachusetts Taxpayers Foundation;

58 • Mr. Ira A. Jackson, Dean, John W. McCormack Graduate School of Policy and Global  
59 Studies at the University of Massachusetts Boston, whom the Governor also appointed as Chair.

60 Secretary of Administration and Finance Glen Shor serves ex officio, and was  
61 represented by:

62 • Mr. Scott A. Jordan, Undersecretary, Administration and Finance at Commonwealth of  
63 Massachusetts

64 The legislature's charge to the board included four discrete tasks. These include a review  
65 of:

66 (A) all forms of direct and indirect compensation of public officials identified in said  
67 Article LXIV, including base salaries, stipends, general expenses, per diem allowances and any  
68 other form of compensation;

69 (B) a state-by-state comparison of direct and indirect compensation of comparable public  
70 officials;

71 (C) a comparison of direct and indirect compensation of public officials with similar  
72 employment in the private sector in the commonwealth; and

73 (D) an analysis of the methods of calculating median family income for the purpose of  
74 Article CXVIII of the Articles of Amendment to the Constitution.

75 1 Section 239 of Chapter 165 of the Acts of 2014 (FY2015 state budget).

## 76 I. COMMISSION PROCESS

77 The Commission held seven meetings between September 5, 2014 and November 21,  
78 2014, all of which complied with the Commonwealth's Open Meeting Law requirements. Two  
79 Public Hearings were held in November, one in Boston and the other in Springfield, at which  
80 several private citizens provided input into the Commission's Preliminary Findings of Fact,  
81 which were released to the public on November 5 and can be found on our website:  
82 [www.masspubliccomp.umb.edu](http://www.masspubliccomp.umb.edu). Public comment was also received via an email address  
83 established for this purpose ([MassPublicComp@umb.edu](mailto:MassPublicComp@umb.edu)).

84 In Section 58 of Chapter 359 of the Supplemental Budget Bill, the legislature officially  
85 moved the deadline for the Commission to complete its work from September 30, 2014 to  
86 December 1, 2014. The Commission still had less than 90 days to complete its work –

87 having had its first organizational meeting on September 5 and releasing the final report  
88 on December 1 – and was thus tightly constrained by time. Nevertheless, the Commission is  
89 confident that its analysis fulfills the mandate in the legislation and that its conclusions and  
90 recommendations are supported by fact and adequate analysis.

91 The Commission based its analysis on a series of framing questions derived from the  
92 mandate in Section 239. These included:

93 • Does the Governor’s salary accurately and adequately reflect his/her responsibilities?

94 • Where does Massachusetts rank in terms of gubernatorial salary in comparison to other  
95 states?

96 • Does the relationship between the Governor’s salary and other Constitutional Officers’  
97 salaries appropriately reflect the importance of each position’s respective responsibilities?

98 • Does the relationship between the Governor’s salary and those of the Senate President  
99 and the House Speaker appropriately reflect the importance of each position’s responsibilities?

100 • How do current salaries of Constitutional Officers, the Senate President, and House  
101 Speaker compare with compensation for private sector positions with similar responsibilities?

102 • Are these salaries sufficient to attract and retain highly qualified individuals broadly  
103 representative of the general public to these positions?

104 • What formulas have been used for the biennial adjustment to legislative pay, and what  
105 has their effect been on the salaries of legislators? What is the most appropriate data to rely upon  
106 so that future adjustments are consistent and

107 transparent?

108 • Are current methods for other payments to legislators for reimbursement of per diem  
109 expenses and office expenses adequate and fair for legislators from diverse parts of the state who  
110 may have different needs for travel, lodging, and office space?

111 • Are these other forms of compensation understandable to their constituents?

112 • When considering revising the compensation for certain public officials, should we also  
113 consider simultaneous procedural reforms? If so, what kind of reforms would be most  
114 appropriate?

115 • Should consideration be given to restrictions on outside income for full-time public  
116 officials, as a previous Special Advisory Commission recommended in 2008? (2 See Report to  
117 the Legislature of the Commonwealth of Massachusetts, by the Advisory Board on  
118 Compensation, co-chaired by Paul Guzzi and Nora Costa, June 20, 2008 (hereinafter referred to  
119 as the Guzzi-Costa Report). Report is available at [www.masspubliccomp.umb.edu](http://www.masspubliccomp.umb.edu).

120 • Should future Special Advisory Commissions of this kind be established, and with what  
121 frequency should they be appointed, and by whom?

122 To address these questions, the Commission established Lead Commissioners to research  
123 certain topics in detail and report their findings back to the group.



124 Commission Chair Ira A. Jackson and Commissioner Scott Jordan were Lead  
125 Commissioners on the topic of philosophy and guiding principles.

126 Commissioner Mary Ann Ashton was the Lead Commissioner on the topic of comparing  
127 public official compensation in Massachusetts to public official compensation in other states.

128 Commissioners Cathy Minehan and Chris Kealey were Lead Commissioners on the topic  
129 of private sector comparisons. They received substantial research support from Warren Kerper,  
130 Managing Principal in the Boston Office of Sullivan, Cotter and Associates, Inc. (Sullivan  
131 Cotter), and were supported by an intern, Sunshine Greene, from Simmons College School of  
132 Management.

133 Commissioners Mike Widmer and Lynn Griesemer were Lead Commissioners on the  
134 topic of the methods of calculating changes in median family income for the purpose of Article  
135 CXVIII of the Articles of Amendment to the Constitution and other components of legislative  
136 pay, including per diem and office expense compensations.

137 The Chair's Research Assistant, Jason Ewas, a graduate student and McCormack Scholar  
138 in the MSPA program at the McCormack Graduate School, contributed to numerous components  
139 of the report, including working with the Chair on drafting the Commission's Preliminary  
140 Findings of Fact and Final Report.

141 Yuliya Rashchupkina, a doctoral candidate in the Global Governance and Human  
142 Security program at the McCormack Graduate School, provided research support throughout the  
143 process.

144 Ashley O'Neill, an Executive Assistant in the Office of Administration and Finance,  
145 provided substantial research and logistical support for Commissioner Scott Jordan and the entire  
146 Commission.

147 Lori Hindle, Director of Intergovernmental Affairs for the Commonwealth of  
148 Massachusetts, provided administrative support to the Commission.

149 Kristin Cormier, an Executive Assistant for Economic Development at the UMass  
150 President's Office, helped arrange the Commission's meetings that took place at the UMass  
151 President's Office.

152 Carolyn Ryan, Assistant Director of Policy and Research at the Massachusetts Taxpayers  
153 Foundation, and Carrie Bernstein, Senior Research Analyst at the UMass Donahue Institute,  
154 provided substantial research support for Commissioners Mike Widmer and Lynn Griesemer.

## 155 II. GUIDING PHILOSOPHY

156 The Commission agreed to make all recommendations based on the principle that an  
157 effective democracy requires exceptional representatives of the people, especially those officials  
158 with the greatest responsibilities. The U.S. Constitution establishes the framework of a  
159 democratic government whose success depends to a great extent upon its elected

160 officials' professional skills, analytical abilities, and commitment to serve the will of the  
161 people. Writing of government efficiency in the Federalist Papers, Alexander Hamilton observed  
162 that "the vigor of government is essential to the security of liberty." In Article V of the  
163 Constitution of Massachusetts, John Adams wrote that "all power residing originally in

164 the people, and being derived from them, the several magistrates and officers of  
165 government, vested with authority, whether legislative, executive, or judicial, are their substitutes  
166 and agents, and are at all times accountable to them.” The capacity of those agents to adequately  
167 perform this function will in large part determine the efficacy of representative government.

168 Article XIII of the Massachusetts Constitution states: As the public good requires that the  
169 governor should not be under the undue influence of any of the members of the general court by  
170 a dependence on them for his support, that he should in all cases, act with freedom for the benefit  
171 of the public, that he should not have his attention necessarily diverted from that object to his  
172 private concerns -- and that he should maintain the dignity of the commonwealth in the character  
173 of its chief

174 magistrate, it is necessary that he should have an honorable stated salary, of a fixed and  
175 permanent value, amply sufficient for those purposes, and established by standing laws: and it  
176 shall be among the first acts of the general court, after the commencement of this constitution, to  
177 establish such salary by law accordingly.

178 A constitutional officer’s salary should enable any capable individual of the  
179 Commonwealth, regardless of his or her economic means and geographic representation, to offer  
180 his or her talents to the public interest. It should simultaneously act as a barrier or protection  
181 against the temptation of corruption or influence. In addition to these factors,

182 the Commission wishes to recommend compensation levels that will bring qualified,  
183 dedicated people from the public, private and not-for-profit sectors to public office. The  
184 Commission views this collaboration as essential to effective governance in an increasingly  
185 complicated world and wishes to open the doors of elected office to a greater number of

186 qualified individuals while helping to insure that, once in office, those officials execute  
187 their job faithfully and effectively.

188 Based on the Commission’s review of the literature on public employee compensation  
189 and responsibilities, (3 See, for example, reports from the 2000 Connecticut Commission of  
190 Compensation of Elected Officials and Judges, Oregon’s 2008 report, the 2008 Guzzi-Costa  
191 Report, and a host of others based their recommendations on similar criteria. Other examples  
192 include James L. Stern, Charles M. Rehmus, J. Joseph Loewenberg, Hirshel Kasper, and Barbara  
193 D. Dennis, *Final-Offer Arbitration* (Lexington, MA: D. C. Heath, 1975), pp. 203-13; Walter  
194 Fogel and David Lewin, “Wage Determination in the Public Sector,” in *Public Sector Labor*  
195 *Relations*, edited by David Lewin, Peter Feuille, and Thomas A. Kochan, 2nd edition (Sun City,  
196 AZ: Thomas Horton and Daughters), pp. 269-289; Alan Rosenthal, *Engines of Democracy:*  
197 *Politics & Policymaking*

198 in *State Legislatures* (Washington, DC: CQ Press, 2009); G. Krausse and N. Woods,  
199 *State Bureaucracy: Policy Delegation, Comparative Institutional Capacity, and Administrative*  
200 *Politics in the American States*, *Oxford Handbook of State and Local Government*, 2014.)  
201 extensive research, public hearings, and its discussions, it concluded that the following factors be  
202 considered in setting salaries of high-level elected government positions within its scope of  
203 responsibility:

204 • Ability to attract and retain a diverse and high quality set of people in determining  
205 public policy and the delivery of public services.

206 • Official list and scope of responsibilities undertaken by public officials.

207 • Comparability of salaries of similar positions in other states, as well as comparability  
208 within the state’s own salary structure.

209 • Comparability of direct and indirect compensation of public officials with similar  
210 employment in the private sector, including for-profit and not-for-profit businesses.

211 • Cost of living in Greater Boston and Massachusetts generally compared to other states  
212 and regions, and changes in these costs since previous salary adjustments.

213 • Skills and qualifications required, and level of responsibility associated with the  
214 position.

215 • Effects on the current, future, direct, and indirect costs of salary decisions on the state’s  
216 finances.

217 While ideally comparisons would be made of total compensation, including benefits and  
218 other non-salary compensation, the tight time constraints required the Commission to prioritize  
219 its investigations, and this analysis is not included.

### 220 III. ANALYSIS

#### 221 METHODOLOGY AND BACKGROUND FOR ANALYSIS

222 Table 1 shows the salaries that are currently being paid to the Governor, Secretary of  
223 State,

224 Attorney General, Treasurer, Auditor, Speaker of the House and Senate President.

225 Because

226 the Lieutenant Governor position has been vacant since 2012, the Commissioners

227 estimated what the current salary might have been had the position continued to receive  
228 the same increases as those of the Governor.

229 Table 1

230 Current Salaries of Constitutional Officers, Senate President, and Speaker of the House

231 Commissioners developed and reviewed descriptions of the jobs of each of the

232 Constitutional Officers, and identified similar positions in the public, private, and not-

233 forprofit

234 sectors.<sup>4</sup> For similar positions in other states, Commissioners relied upon data

235 collected by the Council for State Governments as published in the 2014 Book of States.<sup>5</sup>

236 The Commission compared the salaries that Massachusetts pays to each of its

237 Constitutional Officials with those paid in other states. Table 2 summarizes the relative

238 ranking of each of these positions with similar officials in the other 49 states. The state-

239 by-

240 <sup>4</sup> The descriptions of each of these positions are summarized in Appendix A.

241 <sup>5</sup> Council of State Governments, 2014 Book of States, available at

242 <http://knowledgecenter.csg.org/kc/>

243 [category/content-type/bos-2014](http://knowledgecenter.csg.org/kc/category/content-type/bos-2014). These data reflect salary data for the 2014 fiscal year

244 (ends June 30, 2014),

245 and were collected by CSG in February 2014, either through survey responses or through  
246 access to state  
247 websites.

248 Position Current Salary

249 Percentage of

250 Governor's Salary

251 Governor \$151,800 100%

252 Auditor \$134,952 88.90%

253 Lieutenant Governor

254 (Projected)

255 \$134,932 88.89%

256 Secretary of State \$130,916 86.24%

257 Attorney General \$130,582 86.02%

258 Treasurer \$127,917 84.27%

259 Senate President \$102,279 67.38%

260 House Speaker \$102,279 67.38%

261 Total Cost \$1,015,657

262 7

263 state rankings for each position and more details on the findings are included in Appendix

264 B.

265 Table 2

266 Rank of Massachusetts Constitutional Officer Salaries Among 50 States

267 However, salaries paid to individuals locally do not accurately reflect the buying power

268 that

269 a salary has in that location. Typically if one were considering relocating to a similar

270 position in another part of the country, one would want to know how those two salaries

271 compare in terms of their ability to purchase the goods and services needed. To

272 accurately

273 analyze the salaries that Massachusetts pays its Constitutional Officers compared with

274 comparable positions in other states, we applied a cost of living index to the salaries paid

275 to

276 Constitutional Officers in Massachusetts, and compared these with similarly adjusted

277 positions in the other 49 states. Table 3 summarizes the rankings of the Constitutional

278 Officers of Massachusetts with those in the other states after adjusting them for cost of

279 living.

280 Table 3

281 Rank of Massachusetts Constitutional Officer Adjusted Salaries Among 50 States



282 Position Salary for FY2014

283 Rank of Massachusetts Among 50 States

284 Governor \$151,800 11

285 Attorney General \$130,582 20

286 Treasurer \$127,917 11

287 Lieutenant Governor \$134,932 6

288 Secretary of State \$130,262 9

289 Auditor \$137,425 14

290 Position

291 Salary for FY2014 - Unadjusted

292 Rank of Massachusetts Among 50 States - Unadjusted

293 Salary for FY2014 - Adjusted for Cost of Living Difference

294 Rank of Massachusetts Among 50 States - Adjusted

295 Governor \$151,800 11 \$128,318 26

296 Lieutenant Governor \$134,932 6 \$114,059 11

297 Secretary of State \$130,262 9 \$110,112 16

298 Attorney General \$130,582 20 \$110,382 31

299           Treasurer \$127,917 11 \$108,129 18

300           Auditor \$137,425 14 \$116,167 20

301           As mandated by the legislation creating the Special Commission, the Commission studied  
302           the compensation of large for-profit and not-for-profit organizations in the  
303 Commonwealth.

304           The positions of the public officials identified in Article LXIV of the Articles of  
305 Amendment

306           to the Constitution do not have clear, direct private sector equivalents. However, to meet  
307           the legislative requirements, the Commission identified specific private sector positions  
308           whose responsibilities reflect public sector duties in greater or lesser fashion.<sup>6</sup> A review  
309 of

310           a compensation survey database using inputs based on all industries, which includes  
311 forprofit

312           and not-for-profit sectors, in Massachusetts with gross revenues between \$5 billion

313           and \$20 billion in revenue indicated that the compensation of the public officials is less

314           than what the private sector executives currently make in all cases. For example, the

315           Governor's base salary is between 5 percent and 8 percent of a CEO's total compensation

316 in

317           the private sector. Table 4 illustrates how base salaries of the elected officials compare to

318 the private sector at various revenue sizes.

319 6 The Commission was assisted by consultants from Sullivan, Cotter and Associates, Inc.

320 (Sullivan Cotter) and

321 an intern, Sunshine Greene, from Simmons College School of Management. The source

322 of the compensation

323 data used in this analysis was the ERI Economic Research Institute's (ERI) Executive

324 Compensation Assessor.

325 Table 4

326 Private Sector Equivalents with Constitutional Officers

327 To determine "a comparison of direct and indirect compensation of public officials with

328 similar employment in the private sector in the commonwealth," the Commissioners,

329 with

330 the assistance of Sullivan Cotter and Ms. Greene, used the following parameters from the

331 ERI Executive Assessor:

332 • Geographic Location: Massachusetts

333 • Similar employment: The fiscal budget of the Commonwealth is \$36.5 billion. Since

334 there are very few companies of similar size headquartered within the

335 Commonwealth, the commissioners decided to use the parameters of "all industries"

336 at revenue sizes of \$5 billion, \$10 billion and \$20 billion to demonstrate the range of  
337 private sector employment opportunities within the Commonwealth.  
338 \$10 \$20  
339 billion billion  
340 Governor \$151,800 Chief Executive  
341 Officer  
342 \$1,913,970 \$2,366,042 \$2,842,970 8% 6% 5%  
343 Lieutenant  
344 Governor  
345 \$127,327 Executive Vice  
346 President  
347 \$818,987 \$1,004,704 \$1,207,530 16% 13% 11%  
348 Attorney  
349 General  
350 \$130,582 Top Legal Executive \$755,567 \$901,098 \$1,074,607 17% 14% 12%  
351 Secretary  
352 of State \$130,262

353 Chief

354 Administrative

355 Officer

356 \$751,648 \$902,861 \$1,084,449 17% 14% 12%

357 Treasurer \$127,917 Chief Financial

358 Officer

359 \$878,445 \$1,096,250 \$1,379,654 15% 12% 9%

360 Treasurer \$127,917 Top Treasurer

361 Corporate

362 \$529,658 \$634,662 \$760,460 24% 20% 17%

363 Auditor \$134,952 Top Internal

364 Auditor

365 \$193,465 \$220,002 \$252,140 70% 61% 54%

366 Senate

367 President/

368 Speaker of

369 the

370 House

371 Senate

372 President/

373 Speaker of

374 the

375 House

376 Position

377 Current

378 Salary

379 Private Sector

380 Survey Title

381 Private Sector Total Compensation Salaries at Various Revenue Sizes

382 Current Salary as a % of

383 the 50th Percentile

384 \$5 billion \$10 billion \$20 billion \$5 billion

385 18% 15%

386 \$102,279 Chief Operating

387 Officer  
388 \$1,151,417 \$1,422,821 \$1,700,651 9% 7% 6%

389 \$102,279 Chairman of Board  
390 (Outside Member)

391 \$498,997 \$576,038 \$664,964 20%

392 • Job comparisons: The public officials identified in Article LXIV of the Articles of  
393 Amendment to the Constitution do not have direct private sector equivalents. The  
394 commissioners acknowledge this and attempted to make the best comparisons  
395 possible to the private sector.

396 The job comparisons and more details on the findings are included in Appendix C.

397 In the following pages the Commission describes its findings with respect to the current  
398 salaries being paid to Constitutional Officers in Massachusetts.

399 ANALYSIS OF GOVERNOR’S COMPENSATION

400 The Governor of the Commonwealth is the Chief Executive Officer of the largest  
401 institution

402 in the Commonwealth: state government. The Governor<sup>7</sup> oversees total spending of \$46  
403 billion, including a state operating budget of \$36.5 billion and a state capital budget of  
404 \$4.5

405 billion. There are approximately 136,000 employees in Massachusetts state government  
406 entities, of which 45,000 work in the Executive Branch. The Governor is the leader of the  
407 Commonwealth in terms of the day-to-day functioning of the government and the public  
408 official citizens turn to in times of crisis. S/he submits budgets, convenes special sessions  
409 of  
410 the legislature, oversees the management and organization of the Executive Branch and  
411 has  
412 line item veto power on appropriations bills. Among many other functions, the Governor  
413 is  
414 the Commander in Chief of the Massachusetts National Guard, and appoints a cabinet  
415 and  
416 citizens to more than 700 boards and commissions. The position is full-time, high profile  
417 and demanding. The Governor makes thousands of decisions every year and is expected  
418 to  
419 be a competent executive, a collaborative partner with the legislative branch and an  
420 effective communicator with the public. S/he faces intense public and media scrutiny and  
421 is  
422 expected to make meaningful decisions that frequently are controversial, sometimes



423 contentious, and often affect virtually every citizen of the Commonwealth. The position  
424 of

425 Governor has historically been viewed as the preeminent and most important  
426 constitutional office in the Commonwealth.

427 The Governor of Massachusetts earns a salary of \$151,800 (Table 1). Compared with  
428 compensation for governors of the other 50 states, the compensation for the  
429 Massachusetts

430 governor ranks 11th (Table 2).

431 Adjusted for cost of living, the Governor's salary ranks 26th out of all 50 states (Table 3).

432 In 2014, more than 1,254 state employees (including state college and university  
433 employees) earned more than the Governor. Including overtime the number of employees  
434 earning more than the Governor would likely be 75% larger. The Chief Justice of the

435 Supreme Judicial Court earns more than the Governor (\$181,239), as do the Chief Justice  
436 of

437 the Trial Court, the Chief Justice of the Court of Appeals, and the Court Administrator,  
438 all of

439 <sup>7</sup> See Appendix A for a description of the Governor's responsibilities.

440 whom earn \$173,058, as well as all Trial Court judges in Massachusetts. All district

441 attorneys earn more than the Governor, as do many directors and other employees of  
442 quasi-independent state agencies. In terms of direct reports, the Comptroller earns more  
443 than the Governor, as do all of the members of the Governor's cabinet and his/her Chief  
444 of  
445 Staff. The Governor makes less than the Presidents and Chancellors of all 29  
446 Massachusetts  
447 state colleges and universities, including the state's 15 community colleges.  
448 Massachusetts is one of only six states that does not provide an official gubernatorial  
449 residence. One of the other five, Idaho, provides an annual housing stipend of \$58,000,  
450 and  
451 the Governor lives in his own house. While there is no reliable way to assign an exact  
452 dollar  
453 value to the benefit of an official residence and the ability of the Governor to host  
454 activities  
455 at an official state residence, experts have estimated a dollar value that exceeds \$100,000.  
456 Boston is the 7th most expensive city in the country, and Boston is the most expensive  
457 state  
458 capital in the nation as measured by the cost of an average single-family home.<sup>8</sup>  
459 Therefore,

460 the dollar value of a Governor's house or residence would presumably be greater than the  
461 dollar value assigned to most other states.

462 A prior Advisory Board on Compensation in 2008 (Guzzi-Costa report) recommended a  
463 \$175,000 salary for the Governor, as well as substantial increases in judicial  
464 compensation.

465 While the judicial recommendations were eventually acted upon, the recommendation in  
466 terms of the Governor's salary was not. When adjusted for inflation since 2008, the  
467 \$175,000 salary would be \$193,500 in 2014.<sup>9</sup>

468 As described previously, the Commission studied the compensation of large for-profit  
469 and

470 not-for-profit organizations in the Commonwealth. Compared to the CEOs of all such  
471 organizations in Massachusetts with revenues of \$20 billion or more, the Governor earns  
472 5

473 percent of comparator CEO median total compensation: \$151,800 versus \$2,842,970  
474 (Table 4).

#### 475 ANALYSIS OF ATTORNEY GENERAL'S COMPENSATION

476 The Attorney General<sup>10</sup> currently earns an annual salary of \$130,582 (Table 1).  
477 Compared

478 with the compensation for Attorneys General in all 50 states, this salary ranks 20th (Table  
479 2). Adjusted for cost of living, the Massachusetts Attorney General salary ranks 31st out  
480 of  
481 all 50 states (Table 3). The Attorney General earns less than every district attorney and  
482 judge in the Commonwealth. S/he also earns less than the starting salary of most first  
483 year  
484 associates at prominent Boston law firms. Informed by the work of our private sector  
485 comparator study, the Attorney General is the rough equivalent of the Top Legal  
486 Executive  
487 or General Counsel at a large company. Using the \$20 billion comparator set, the current  
488 salary is 12 percent of total compensation: \$130,582 versus \$1,074,607 (Table 4).  
489 8 National Association of Realtors, 2014 2Q data.  
490 9 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.  
491 10 See Appendix A for a description of the Attorney General's responsibilities.

#### 492 ANALYSIS OF TREASURER'S COMPENSATION

493 The Treasurer<sup>11</sup> currently earns an annual salary of \$127,917 (Table 1). In comparison  
494 with Treasurers in the 46 states with a comparable position, this salary ranks 11th (Table

495 2). Adjusted for cost of living, the Massachusetts Treasurer's salary ranks 18th out of  
496 these  
497 46 states. In terms of rough comparisons with the private sector, the Treasurer is the  
498 equivalent of Top Treasurer Corporate or Chief Financial Officer in a large company.  
499 Using  
500 the \$20 billion comparator set for private sector comparisons, the current Treasurer's  
501 salary is 17 percent of the total compensation of Top Treasurer Corporate: \$127,917  
502 versus  
503 \$760,460 (Table 4). When compared to the Chief Financial Officer, the Treasurer's  
504 salary is  
505 9 percent of total compensation: \$127,917 versus \$1,379,654 (Table 4).

#### 506 ANALYSIS OF SECRETARY OF STATE'S COMPENSATION

507 The Secretary of State<sup>12</sup> currently earns an annual salary of \$130,262 (Table 1). In  
508 comparison with Secretaries of States in the 46 states with a comparable position, this  
509 salary ranks 9th (Table 2). Adjusted for cost of living, the Massachusetts Secretary of  
510 State's  
511 salary ranks 16th out of these 46 states. The Secretary of State earns less than the  
512 Registers of Probate in the Commonwealth, as well as 15 clerks of court and clerk  
513 magistrates, all of whom earn \$134,692. Our private sector comparator set found that the

514 Secretary of State might best be compared with the Chief Administrative Officer of a  
515 large  
516 corporation. Using the \$20 billion revenue set, the Secretary of State's salary is 12  
517 percent  
518 of equivalent positions: \$130,262 versus \$1,084,449 (Table 4).

#### 519 ANALYSIS OF STATE AUDITOR'S COMPENSATION

520 The Auditor<sup>13</sup> currently earns an annual salary of \$134,952. In comparison with Auditors  
521 in the 44 states with a comparable position, this salary ranks 14th (Table 2). Adjusted for  
522 cost of living, the Auditor's salary ranks 20th out of these 44 states. Our private sector  
523 comparator set found that the position of Auditor is analogous to the Top Internal Auditor  
524 of a large corporation, and the Auditor's salary is 54 percent of equivalent positions:  
525 \$134,952 versus \$252,140 (Table 4).

#### 526 ANALYSIS OF LIEUTENANT GOVERNOR'S COMPENSATION

527 The Lieutenant Governor<sup>14</sup> would currently earn an annual salary of \$134,932 if the last  
528 Lieutenant Governor's salary from 2012 rose at the same level as the Governor's over the  
529 past two years. In comparison with Lieutenant Governors in the 43 states with a

530 <sup>11</sup> See Appendix A for a description of the Treasurer's responsibilities.

531 <sup>12</sup> See Appendix A for a description of the Secretary of State's responsibilities.

532 13 See Appendix A for a description of the Auditor’s responsibilities.

533 14 See Appendix A for a description of the Lieutenant Governor’s responsibilities.

534 13

535 comparable position, this salary ranks 6th (Table 2). Adjusted for cost of living, the

536 Massachusetts Lieutenant Governor’s salary ranks 11th out of these 43 states. While

537 there

538 is no position directly analogous in the private sector, the comparator set chosen for the

539 Lt.

540 Governor is an Executive Vice President of a large corporation. The Lt. Governor’s

541 salary is

542 some 11 percent of equivalent positions: \$134,932 versus \$1,207,530 (Table 4).

#### 543 RELATIONSHIP AMONG THE SALARIES OF CONSTITUTIONAL OFFICERS

544 A rough hierarchy exists among salaries of other constitutional officers in relationship to

545 the Governor’s salary. The State Auditor currently earns 88.9 percent of the Governor’s

546 salary. The Secretary of State earns 86.2 percent of the Governor’s salary. The Attorney

547 General earns 86 percent of the Governor’s salary. The Treasurer earns 84.3 percent of

548 the

549 Governor’s salary. The position of Lieutenant Governor is now vacant; we estimate that

550 if

551 that position had been continuously occupied, the Lieutenant Governor would now earn  
552 88.9 percent of the Governor's salary (Table 1).

### 553 ANALYSIS OF LEGISLATOR BASE PAY AND OTHER COMPENSATION

554 The base salary of legislators was established by Constitutional Amendment Article  
555 CXVIII,

556 effective January 1, 1998, and therefore was not reviewed by the Commission. In 2014,  
557 the

558 base salary for each legislator is \$60,033. Massachusetts legislators are elected to a two-  
559 year

560 term; each biennial session begins on the first Wednesday in January of the odd-  
561 numbered

562 years. All formal business of the first year of the session must be concluded by

563 the third Wednesday in November of that year. The legislature then sits in an informal

564 session until the first Wednesday of January of the second year. Formal session through

565 the last day of July, and then finishes the remainder of the session in an informal session.

566 There is a wide range of responsibilities and time commitments among the legislatures in

567 the 50 states, therefore the Commissioners concluded that the most relevant comparisons

568 were between Massachusetts and the other states with full-time legislatures. These



569 comparisons are summarized below in Table 5. Massachusetts' base pay for 2014 ranks  
570 7th  
571 among the states with full-time legislatures, both unadjusted and adjusted for cost of  
572 living.

573 Table 5

574 Base Pay for Legislators – States with Full-Time Legislatures

575 Constitutional Amendment Article CXVIII directly linked the adjustment in legislative  
576 salaries every two years to any changes in the median household income in the

577 Commonwealth. In 2014, the base salary for each legislator is \$60,033. By comparison,  
578 the

579 median household income in Massachusetts for 2013 was \$66,768, a difference of \$6,735  
580 or 11 percent.

581 Below we discuss the effect of this mechanism on the salary that legislators receive.

582 HOUSE SPEAKER AND SENATE PRESIDENT

583 In addition to the base salary, the Senate President and House Speaker both earn an  
584 additional \$35,000 stipend in recognition of their increased responsibilities and time  
585 commitment. This same stipend has been in effect since 1982. When adjusted for  
586 inflation

587 since 1982, the \$35,000 stipend would be approximately \$86,000 in 2014.<sup>15</sup> The Senate  
588 President and House Speaker together are the leaders of a co-equal branch of state  
589 government. Both positions wield enormous authority over the budget, operations of state  
590 government and legislation, and both positions, along with that of Governor, require  
591 those  
592 who hold the positions to be on-call at all times.

593 For fiscal 2013, the Senate President and House Speaker both earned \$102,279.<sup>16</sup> This  
594 includes the total of their base salary, plus a leadership stipend of \$35,000, plus up to  
595 15 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

596 16 Specific special payment data reflect earnings rather than rate. For example, the state's  
597 Open Checkbook  
598 states that the President of the Senate and Speaker of the House earned \$102,279 in 2013.

599 The Open  
600 Checkbook explains what can account for the difference between earnings and rate:

601 Rank Among 11

602 States with Full-Time Legislatures

603 Base Salary

604 States with Full-Time Legislatures

605 Rank Among 11

606 Base Salary Adjusted

607 8 Alaska \$50,400 Alaska 10 \$42,496

608 1 California \$97,197 California 2 \$81,541

609 11 Florida \$29,697 Florida 11 \$29,201

610 5 Illinois \$67,836 Illinois 5 \$63,876

611 7 Massachusetts \$60,033 Massachusetts 7 \$50,746

612 4 Michigan \$71,685 Michigan 3 \$73,599

613 10 New Jersey \$49,000 New Jersey 9 \$43,828

614 3 New York \$79,500 New York 4 \$69,191

615 6 Ohio \$60,584 Ohio 6 \$61,073

616 2 Pennsylvania \$84,012 Pennsylvania 1 \$83,016

617 9 Wisconsin \$49,943 Wisconsin 8 \$49,108

618 \$7,200 that each legislator is allowed to receive for expenses. Using these data, the

619 current

620 salary of the Senate President and House Speaker equates to 67 percent of the Governor's

621 salary. When compared with the salaries paid to legislative leaders in other states with

622 full-time legislatures (using the base salary plus leadership stipend for comparability), the

623 Massachusetts Senate President’s salary ranks 5th, and the House Speaker’s salary ranks  
624 6th.

625 After adjusting for cost of living, the Massachusetts Senate President ranks 6th and the  
626 House Speaker ranks 7th (see Table 6).

627 <http://checkbook.itd.state.ma.us/StateOfMass/Help/FAQ.html#q2.2>. “The Annual Rate is  
628 the calculated

629 annual rate for an employee, while earnings are the year-to-date actual payments  
630 received. Earnings may be

631 lower than Annual Rate if the final payroll has not been paid, or if the employee was on  
632 unpaid leave during

633 the year. Earnings that are higher than Annual Rate reflect payments from a number of  
634 possible sources, such

635 as overtime, additional pay for working overnight, on weekends or holidays, or some  
636 recognitions for length

637 of service or educational degrees.”

638 Table 6

639 Comparison of Pay for House and Senate Leaders Among Full-Time Legislatures

640 The 2008 Advisory Board (Guzzi-Costa report) on public compensation recommended a

641 salary for the House Speaker and Senate President of \$159,100. When adjusted for  
642 inflation

643 since 2008, the \$159,100 salary would be slightly more than \$175,000 in 2014.<sup>17</sup>

644 In an effort to fulfill our mandate to compare the Senate President and Speaker of the  
645 House to comparable private sector positions, we selected the Chair of the Board and/or  
646 17 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

647 State

648 Senate President

649 Pay

650 Rank Among 11

651 Senate President

652 Pay - Adjusted

653 Rank Among 11

654 No. of Constituents Served by Each Senator

655 Alaska \$50,900 9 \$42,917 10 36,757

656 California \$109,584 3 \$91,933 4 958,313

657 Florida \$41,181 11 \$40,493 11 488,822

658 Illinois \$95,313 4 \$89,749 5 113,438

659 Massachusetts \$95,033 5 \$80,332 6 167,321  
660 Michigan \$76,647 7 \$78,693 7 260,411  
661 New Jersey \$65,317 8 \$58,423 8 222,483  
662 New York \$121,000 2 \$105,309 2 311,923  
663 Ohio \$94,437 6 \$95,199 3 350,631  
664 Pennsylvania \$131,148 1 \$129,593 1 255,476  
665 Wisconsin \$49,943 10 \$49,108 9 174,022  
666 State  
667 House Speaker  
668 Pay  
669 Rank Among 11  
670 House Speaker  
671 Pay - Adjusted  
672 Rank Among 11  
673 Alaska \$50,900 9 \$42,917 10  
674 California \$109,584 3 \$91,933 5  
675 Florida \$41,181 11 \$40,493 11

676 Illinois \$95,313 5 \$89,749 6

677 Massachusetts \$95,033 6 \$80,332 7

678 Michigan \$98,685 4 \$101,319 3

679 New Jersey \$65,317 8 \$58,423 8

680 New York \$121,000 2 \$105,309 2

681 Ohio \$94,437 7 \$95,199 4

682 Pennsylvania \$130,034 1 \$128,492 1

683 Wisconsin \$50,243 10 \$49,403 9

684 Chief Operating Officer of a large company as similar positions. These analogies are  
685 inexact

686 and imprecise, as the outside Lead Director of a company is only a part-time position,  
687 and

688 clearly neither the Speaker nor the Senate President is responsible for day-to-day  
689 activities

690 in the Executive Branch. However, both the Speaker and Senate President develop the  
691 operating budgets, as well as the operational direction and mandates of public agencies

692 throughout state government. Nevertheless, when compared to Chairman of the Board

693 (Outside Member), the House Speaker and Senate President earn 15 percent of equivalent

694 compensation: \$102,279 versus \$664,964 (Table 4). When compared to the Chief  
695 Operating Officer, the Senate President and House Speaker earn 6 percent of comparable  
696 compensation: \$102,279 versus \$1,700,651 (Table 4).

#### 697 BIENNIAL ADJUSTMENT

698 Voters adopted a constitutional amendment in 1998, effective for the 2001-02 legislative  
699 session, directly linking the biennial change in legislative salaries to the change in median  
700 household income in the Commonwealth. However, the lack of timely median household  
701 income data has forced administrations to improvise when estimating the growth in  
702 income for the year preceding the start of each session. As a result, there is no consistent  
703 method for determining the biennial change in legislative salaries. The Commission  
704 sought  
705 to find a method for calculating changes in legislative pay that is fair, consistent, and  
706 avoids  
707 arbitrariness.

708 The Commission has researched a variety of options and data sources for calculating  
709 biennial changes in legislative pay based on the increase/decrease of income for state  
710 residents. The Commission recommends using data from the Bureau of Economic  
711 Analysis



712 (BEA) to measure the quarterly change in salaries and wages in Massachusetts for the  
713 most  
714 recent eight quarters to determine the biennial change in legislative salaries. For the  
715 2015-  
716 2016 session, this calculation would measure the change in wages and salaries between  
717 Q4  
718 2012 and Q3 2014. Table 7 shows a history of the biennial adjustments and what these  
719 might have been had the BEA method been used.

720 Table 7  
721 Comparison of Actual Pay Changes and Changes Using BEA Method

722 The BEA data measures statewide income in the aggregate, not the median. However, the  
723 BEA releases updated data frequently, with lag times of three months or less, so using  
724 this  
725 resource addresses the critical challenge of timely data. Wages and salaries include  
726 commissions, tips, and bonuses; voluntary employee contributions to deferred  
727 compensation plans, such as 401(k) plans; employee gains from exercising stock options;  
728 and receipts-in-kind that represent income. Wages and salaries are measured before  
729 deductions, such as for Social Security contributions, union dues, and voluntary  
730 employee

731 contributions to defined contribution pension plans.

732 LEGISLATIVE PER DIEM AND OFFICE EXPENSES

733 Massachusetts General Laws Part I Section 9B prescribes per-diem and expense

734 payments

735 for legislators beyond base salaries. Each member of the legislature is paid \$7,200 a year

736 for expenses often used to pay for computers, cell phones, and district or home office

737 expenses. Additionally, legislators are entitled to per diem payments for each day the

738 legislature is in session, as well as any other day a legislator goes to the State House in

739 performance of official duties. These per diem payments range from \$10 to \$100, based

740 on

741 proximity to Beacon Hill (see Figure 1).

742 Session Actual Pay and Percentage Change

743 BEA, 8 Most Recent Quarters and Percentage Change

744 2007 (base year) \$58,197 \$58,197

745 \$61,440 \$62,206

746 (+5.6%) (+6.9%)

747 \$61,133 \$62,585

748 (-0.5%) (+0.6%)

749 \$60,032 \$66,410

750 (-1.8%) (+6.1%)

751 \$63,994

752 (+6.6% based on 2013-14 actual pay)[1]

753 Note: Calculations for BEA are based on the data that was available at the time of  
754 calculation.

755 [1] The projection for the 2015-16 pay is based on the most recent seven quarters of BEA  
756 wages and salary

757 data, covering Q4 2012 through Q2 2014. Data for Q3 2014 will be available in mid-  
758 December.

759 2009-10 session

760 2011-12 session

761 2013-14 session

762 2015-16 session projected N/A

763 Finally, there is a category of special compensation for those representatives and senators  
764 who have leadership roles. In addition to the President of the Senate and the Speaker of the  
765 House, others with leadership roles such as chair/vice chair of committees are regulated by  
766 section 3 chapter 192 of the 1994 acts (with substantive revisions in 2000 and 2005) . Table 8  
767 summarizes the range of these payments.

768 Figure 1  
769 Table 8  
770 Current Legislative Salaries by Position  
771 Position  
772 No. in  
773 Position  
774 Present  
775 Base Pay  
776 Stipend  
777 Total Base  
778 Pay and  
779 Stipend Expenses  
780 Total Base  
781 Pay,  
782 Stipend  
783 and  
784 Expenses

785 Open

786 Checkbook\*

787 President of the Senate and Speaker of the House 2 \$60,033 \$35,000 \$95,033 \$7,200

788 \$102,233 \$102,279

789 Chairmen of the House and Senate Committees on

790 Ways and Means 2 \$60,033 \$25,000 \$85,033 \$7,200 \$92,233

791 Floor Leaders of each of the major political parties

792 in the Senate and House 2 \$60,033 \$22,500 \$82,533 \$7,200 \$89,733

793 The President pro tempore of the Senate,

794 The Speaker pro tempore of the House, 2 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

795 The Assistant and Second Assistant Floor Leaders of

796 each of the major political parties in the Senate and

797 the House 8 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

798 The Third Assistant Floor Leaders of the minority party

799 in the Senate and House and of the majority party in

800 the Senate 3 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

801 The Chairmen of each of the four divisions of the

802 House 4 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

803 The Chairman of the House Committee on Rules 1 \$60,033 \$15,000 \$75,033 \$7,200  
804 \$82,233

805 The Vice Chairmen of the Senate and House

806 Committees on Ways and Means 2 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

807 The ranking minority members of the Senate and

808 House Committees on Ways and Means 2 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

809 The Chairmen of the Senate and House Committees

810 on Bonding, Capital Expenditures and State Assets;

811 Post Audit and Oversight; State Administration and

812 Regulatory Oversight; Health Care Financing; Financial

813 Services; the Joint Committee on Revenue; and the

814 Committee on Economic Development and Emerging

815 Technologies 14 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

816 The Chairmen of all other Committees of the Senate

817 and the House of representatives established by the

818 joint rules, or by the senate or house rules, \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

819 The Vice Chairman and the ranking minority member

820 of the House committee on rules,

821 2 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

822 The Vice Chairman of the House Committee on Post

823 Audit and Oversight,

824 1 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

825 The Assistant Vice Chairmen of the Senate and House

826 Committees on Ways and Means,

827 2 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

828 The House Vice Chairmen of the Committees on

829 Financial Services; Health Care Financing; Bonding,

830 Capital Expenditures and State Assets; State

831 Administration and Regulatory Oversight; and

832 Revenue.

833 5

834 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

835 The House ranking minority member of the

836 Committee on Bonding, Capital Expenditures and

837 1

838 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

839 The House Vice Chairman and the House ranking

840 minority member of the committee on Economic

841 Development and Emerging Technologies,

842 2

843 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

844 The Senate and House ranking minority members of

845 the Committee on Health Care Financing 2 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

846 All other members of the House and Senate \$60,033 \$0 \$60,033 \$7,200 \$67,233

847 Note: \*Specific special payment data reflects earnings rather than rate. The state's open

848 checkbook explains what can account for the

849 difference between earnings and rate:

850 <http://opencheckbook.itd.state.ma.us/StateOfMass/Help/FAQ.html#q2.2>. "The Annual Rate is

851 the calculated annual rate for an employee, while earnings are the year-to-date actual

852 payments received. Earnings may be lower than

853 Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave

854 during the year. Earnings that are higher than

855 Annual Rate reflect payments from a number of possible sources, such as overtime,

856 additional pay for working overnight, on weekends or



857 holidays, or some recognitions for length of service or educational degrees.”

#### 858 IV. CONCLUSIONS

859 After extensive analysis and fact finding, the Special Commission concludes that the  
860 compensation of the Commonwealth’s Constitutional Officers and legislative leadership  
861 is  
862 generally outdated and inadequate. Massachusetts state government is the instrument  
863 through which we govern ourselves as a Commonwealth. It is a large and complex  
864 organization that provides vital services that affect every citizen, and as such it needs to  
865 attract talented, publicly spirited and honest individuals from diverse socio-economic and  
866 geographic backgrounds to fulfill its mission of serving every citizen. In recent years,  
867 state  
868 government has increasingly been asked and expected to provide more and better services  
869 with fewer resources. A greater premium is placed on efficiency and effectiveness in  
870 government today than in the past, and there is a greater need for modern management  
871 practices in all of its aspects.

872 While state government is the public’s “business,” its top officials cannot and should not  
873 be  
874 compensated in a manner equivalent to the private sector. Nevertheless, as the League of

875 Women Voters testified before the Commission, compensation for public officials should  
876 be  
877 adequate enough to attract and retain qualified individuals to a public career and ensure  
878 that there is not a temptation to betray the public trust.

879 The capabilities that citizens should expect in their public officials are substantial and the  
880 demands of these positions are undeniable. The actions the public officials take are  
881 significant for our democracy and the economy. While these responsibilities are high  
882 profile, the risks public officials sometimes incur can also be high. The price they pay for  
883 intense public scrutiny and lack of privacy is great.

884 Beyond potential financial sacrifices and professional risks that elected leadership entails,  
885 there are also offsetting rewards and professional recognition. The positions which the  
886 Commission studied offer intrinsic rewards and personal and professional satisfaction.

887 Serving the public in visible and demonstrable ways can be enormously fulfilling and,  
888 done  
889 well, adds enormous value to society. Moreover, the experience and insight gained in  
890 such  
891 positions can also lead to lucrative employment in the private sector whether in for-profit  
892 or not-for-profit industries. While no firm calculation can precisely capture these multiple

893 dimensions, the Commission's analysis leads to the conclusion that Massachusetts needs  
894 to  
895 address public official compensation in a comprehensive fashion, adjust for certain  
896 anomalies, and adjust salaries to better conform to responsibilities.

897 The Special Commission finds that the Governor of Massachusetts is paid a salary not  
898 commensurate with his/her responsibilities. The current salary does not reflect the  
899 foundational role that that the Governor plays in the functioning of an honest, efficient  
900 and  
901 professional government that can enjoy the trust and confidence of the public it serves.

902 While private sector comparisons are only informative and not instructive, they do  
903 convey  
904 the importance the market place and shareholders place on executive leadership in large  
905 and complex organizations. The discrepancy with the Governor's salary is striking, given  
906 the enormity and scope of the Governor's responsibilities and powers and the fact that  
907 s/he  
908 is responsible not to shareholders but to virtually millions of citizen stakeholders in the  
909 Commonwealth.

910 The Special Commission fully respects the need to maintain acceptable and appropriate

911 salary levels for public officials and for those salaries to reflect that public service is an  
912 honor and a great privilege that requires sacrifices. Nevertheless, the Commission finds  
913 the  
914 current salary level of the Governor to be inadequate. Further, the Commission concludes  
915 that maintenance of the prevailing salary structure is potentially an impediment to  
916 attracting and retaining individuals of character and competence broadly representative of  
917 the people whom the Governor is sworn to serve. Given the singular importance of this  
918 position, the impact the Governor's actions have on every citizen, the scope of his/her  
919 responsibilities, the scrutiny the Governor faces, and the managerial imperative to  
920 maintain some reasonable relationship between the Chief Executive Officer and his/her  
921 subordinates, we believe that a substantial increase in the Governor's salary is justified.  
922 The Commission further concludes that the Office of the Governor deserves and requires  
923 adequate housing to perform his/her official duties, as is provided by all but  
924 Massachusetts  
925 and five other states. The Mayor of Boston has the Parkman House, adjacent to the State  
926 House, from which to conduct important public business and ceremonial functions.  
927 Forty-four  
928 states provide either an official gubernatorial residence or housing allowance. Boston

929 is one of the most expensive cities in the country. The burden on a Governor from  
930 Western  
931 Massachusetts or someone with modest means is obvious and may be a deterrent to  
932 seeking office. By providing a housing allowance, Massachusetts will ensure that any  
933 Governor will have an adequate venue from which to perform official and important state  
934 business at a reasonable distance to Beacon Hill.  
935 Current law established the base salary of Governor at \$140,535; Attorney General at  
936 \$127,523; and Lieutenant Governor, Secretary of State, Treasurer, and Auditor at  
937 \$124,920.18 Subsequent pay increases for some or flat salaries for others has resulted in  
938 an  
939 arbitrary relationship among the salaries of other Constitutional Officers with the salary  
940 of  
941 the Governor. The Commission suggests a new hierarchy based on the responsibilities  
942 associated with each position.  
943 The Commission concludes that the positions of House Speaker and Senate President are  
944 also inadequately compensated. The legislature is a co-equal branch of government,  
945 along  
946 with the executive and the judiciary. Yet the leadership of the legislature is paid one-third

947 less than the leader of the executive and more than 40 percent less than the leadership of  
948 the judiciary. All are full-time, demanding and important positions. The Commission  
949 concludes that legislative leadership be compensated equivalent to the median salary of  
950 the  
951 constitutional officers.

952 18 For Governor salary, see M.G.L. ch.6 § 1. For Lieutenant Governor salary, see M.G.L.  
953 ch.6 § 2. For Secretary of  
954 State salary, see M.G.L. ch.9 § 1. For Treasurer salary, see M.G.L. ch.10 § 1. For Auditor  
955 salary, see M.G.L. ch.11  
956 § 1. For Attorney General salary, see M.G.L. ch.12 § 1.

957 The Massachusetts legislature is full-time. Legislative base compensation has been  
958 determined by constitutional amendment and corresponds roughly to median family  
959 income in Massachusetts. The base salary is adjusted every other year to conform roughly  
960 to increases or decreases in family income. However, the methods used to make that  
961 adjustment vary from Governor to Governor; that is, each Governor can decide what  
962 formula to use to calculate the median family income. The Commission concludes that  
963 the  
964 formula that produces this biennial adjustment should be set by statute, making the

965 calculation transparent. Further, the Commission concludes that the same biennial  
966 adjustment should apply to the salaries of the Constitutional Officers and the Senate  
967 President and House Speaker.

968 Legislators receive an office expense and per diem payments adjusted to distance from  
969 Boston. The per diem calculation conforms neither to state nor federal practice and does  
970 not require verification in order to receive reimbursement. While doing away with the per  
971 diem would impose a disproportionate cost on legislators living further away from  
972 Boston,

973 the Commission believes that the current per diem policy is out-of-date. It should also be  
974 noted that in recent years fewer than half of the Senate and House members claim per  
975 diem  
976 payments.

977 The office expense was last set in 2000. The office expense is used to support a variety of  
978 legislator's basic official needs, including rent of a district office, furnishings, phones,  
979 office  
980 equipment, meetings with constituents, and other expenses associated with district  
981 business. Having reviewed both of these payments, the Commission concludes that it  
982 would

983 be better to eliminate the per diem and increase the office expense, adjusted to reflect the  
984 distance individual legislators live from Boston.

985 V. RECOMMENDATIONS

986 GOVERNOR

987 The Special Advisory Commission recommends that the Governor earn a salary of  
988 \$185,000. This would result in the Governor of Massachusetts ranking near the top of the  
989 compensation of the governors of the fifty states. Adjusted for cost of living, the result  
990 would rank our Governor 10th, which we find appropriate given the size, complexity and  
991 importance of the Governor’s position and state government in Massachusetts compared  
992 with the other states. Additionally, as Massachusetts is one of only six states that supplies  
993 neither a governor’s residence nor a housing allowance for its Governor, and as Boston  
994 has  
995 the most expensive housing market of any of the state capitals,<sup>19</sup> we recommend that the  
996 Governor receive a housing allowance of \$65,000.

997 <sup>19</sup> As measured by the cost of the average single-family home. See National Association  
998 of Realtors, 2Q 2014  
999 data.

1000 ATTORNEY GENERAL AND TREASURER



1001 The Special Advisory Commission recommends that the Attorney General and Treasurer,  
1002 who have roughly commensurate responsibilities, earn \$175,000. This would result in the  
1003 Attorney General and Treasurer salaries ranking 2nd among the 50 states, and 6th when  
1004 adjusted for cost of living.

1005 SECRETARY OF STATE, AUDITOR AND LIEUTENANT GOVERNOR

1006 The Special Advisory Commission recommends that the Secretary of State, Auditor and  
1007 Lt.

1008 Governor all earn \$165,000. This would result in the Secretary of State ranking 2nd  
1009 among

1010 the 50 states and 5th when adjusted for cost of living. This would result in the Auditor  
1011 ranking 5th among the 50 states and 9th when adjusted for the cost of living. This would  
1012 result in the Lieutenant Governor ranking 1st among the 50 states and 2nd when adjusted  
1013 for the cost of living.

1014 HOUSE SPEAKER AND SENATE PRESIDENT

1015 The Special Advisory Commission recommends that the House Speaker and Senate  
1016 President earn \$175,000. This would result in the House Speaker and Senate President  
1017 salaries ranking 1st among the 50 states both unadjusted and adjusted for cost of living.

1018 OTHER LEGISLATIVE LEADERSHIP POSITIONS

1019 The Special Advisory Commission recognizes that reasonable adjustments to the stipends  
1020 provided to other House and Senate leadership positions are justified.

1021 The Commission's recommendations for salaries are summarized in Table 9. Table 10  
1022 shows how these salary recommendations compare with salaries for comparable positions  
1023 in other states and how they rank after adjusting for cost of living. Details for these tables  
1024 are found in Tables B-5 and B-6 in Appendix B.

1025 Table 9

1026 Proposed Salaries of Constitutional Officers, Senate President, and House Speaker and  
1027 their

1028 Percentage of Governor's Salary

1029 Table 10

1030 Rank of Massachusetts Constitutional Officer Proposed Salaries (Unadjusted and  
1031 Adjusted)

1032 Among Other States

1033 Position

1034 Proposed

1035 Salary

1036 Percentage of

|      |   |
|------|---|
| 1037 | Governor's  |
| 1038 | Salary Current Salary                                 |
| 1039 | Percentage of   |
| 1040 | Governor's  |
| 1041 | Salary  |
| 1042 | Governor \$185,000 100% \$151,800 100%                |
| 1043 | Attorney General \$175,000 94.59% \$130,582 86.02%    |
| 1044 | Treasurer \$175,000 94.59% \$127,917 84.27%           |
| 1045 | Senate President \$175,000 94.59% \$102,279 67.38%    |
| 1046 | House Speaker \$175,000 94.59% \$102,279 67.38%       |
| 1047 | Auditor \$165,000 89.19% \$134,952 88.90%             |
| 1048 | Lieutenant Governor \$165,000 89.19% \$134,932 88.89% |
| 1049 | Secretary of State \$165,000 89.19% \$130,916 86.24%  |
| 1050 | Total Cost \$1,380,000 \$1,015,657                    |
| 1051 | Additional Cost \$364,343                             |
| 1052 | Position  |
| 1053 | Proposed Salary -                                     |

1054 Unadjusted

1055 Rank of

1056 Massachusetts

1057 Among 50 States

1058 for 2014\* -

1059 Unadjusted

1060 Proposed Salary -

1061 Adjusted for Cost

1062 of Living

1063 Difference

1064 Rank of

1065 Massachusetts

1066 Among 50 States

1067 for 2014\* -

1068 Adjusted

1069 Governor \$185,000 2 \$156,382 10

1070 Attorney General \$175,000 2 \$147,929 6

1071            Treasurer \$175,000 2 \$147,929 6

1072            Speaker of House \$175,000 1 \$147,929 1

1073            Senate President \$175,000 1 \$147,929 1

1074            Lieutenant Governor \$165,000 1 \$139,476 2

1075            Secretary of State \$165,000 2 \$139,476 5

1076            Auditor \$165,000 5 \$139,476 9

1077            \* Speaker of House and Senate President are comparisons with other states with full-time

1078 legislatures as described

1079            above.

1080            26

1081            VI. RECOMMENDED REFORMS

1082            BIENNIAL ADJUSTMENT

1083            The Special Advisory Commission recommends that the biennial adjustment to

1084 legislative

1085            pay be determined by using data from the Bureau of Economic Analysis to measure the

1086            quarterly change in salaries and wages in Massachusetts for the most recent eight

1087 quarters.

1088            This method will be transparent, fair and consistent. The Special Advisory Commission

1089 also recommends that this method be used to increase or decrease the compensation of all  
1090 Constitutional Officers and the House Speaker and Senate President on a biennial basis.

1091 ELIMINATE LEGISLATIVE PER DIEM

1092 The Special Commission recommends that the per diem payments be eliminated.

1093 LIMITATIONS ON OUTSIDE EMPLOYMENT

1094 To preclude the potential for conflicts of interest and in recognition of the full-time nature  
1095 of their duties and the increased compensation levels that we are proposing, the Special  
1096 Advisory Commission strongly recommends that Constitutional Officers and the House  
1097 Speaker and Senate President should be precluded from earning outside income, other  
1098 than passive income from investments. We recommend that such a prohibition be  
1099 substantially similar to the Congressional rules which restrict the outside income of  
1100 Members of Congress. When enacted by statute, Massachusetts would then be the first  
1101 state in the nation to adopt such restrictions. We believe this reform would serve the  
1102 public interest and help instill confidence in the integrity of state government.

1103 INCREASE THE LEGISLATIVE OFFICE EXPENSE

1104 The Special Commission recommends that the office expense be increased to \$10,000 for  
1105 those legislators whose districts are within a 50-mile radius of Boston, and to \$15,000 for

1106 those legislators whose districts are outside that radius.

1107 COST TO THE TAXPAYERS

1108 The Special Advisory Commission asserts that the totality of any and all increases must  
1109 be

1110 cost neutral to the taxpayer. Further, the Commission finds that the additional costs  
1111 required to fill these recommendations can be achieved through efficiencies and cost  
1112 savings without impact on any state services. The Commission believes strongly that  
1113 each

1114 Constitutional Office and each branch of the Legislature must identify the sources of  
1115 these

1116 efficiencies and savings and report to the public on an annual basis to ensure  
1117 accountability

1118 and transparency that no additional cost is imposed on the taxpayers. Table 11  
1119 summarizes

1120 the incremental costs of the Commission's recommendations above what is currently  
1121 being

1122 paid. Given that the recommendations of the Special Advisory Commission total  
1123 \$934,343

1124 – less than three one-thousandths of one percent of the state budget – we strongly believe

1125 that these costs can be borne through commensurate savings or cuts in the budgets of the  
1126 respective Constitutional Offices and branches of the Legislature and that these savings  
1127 should be specifically identified and enumerated in annual reports to the public.

1128 Table 11

1129 Cost for All Recommendations

1130 Recommendation Additional Cost

1131 Changes to Salaries for Constitutional Officers

1132 Increase salary for Governor to \$185,000 \$33,200

1133 Increase salary for Attorney General \$175,000 \$44,418

1134 Increase salary for Treasurer to \$175,000 \$47,083

1135 Increase salary for Secretary of State to \$165,000

1136 \$34,084

1137 Increase salary for Senate President to \$175,000 \$72,721

1138 Increase salary for Speaker of the House to

1139 \$175,000

1140 \$72,721

1141 Increase salary for Auditor to \$165,000 \$30,048



1142 Increase salary for Lieutenant Governor to

1143 \$165,000

1144 \$30,068

1145 Subtotal Salaries \$364,343

1146 Governor Housing Allowance

1147 Institute housing allowance for governor \$65,000

1148 Changes in Legislative Expenses

1149 Eliminate per diem payment\* (\$300,000)

1150 Increase Office Expenses to \$10,000 for

1151 legislators within 50-mile radius and \$15,000 for

1152 those outside 50-mile radius \$805,000

1153 Subtotal Legislative Expense Changes \$505,000

1154 Total All Proposed Changes \$934,343

1155 \*Estimated based on FY13 usage from Treasurer's office.

1156 \*\* Estimated based on difference with current (40 Senators + 160 Representatives)

1157 28

1158 FUTURE SPECIAL ADVISORY COMMISSIONS

1159 The Special Advisory Commission recommends that the Legislature create a Special  
1160 Advisory Commission to be appointed on a biennial basis to review and make  
1161 recommendations on appropriate compensation of public officials. Citizens would  
1162 therefore have regular input into the compensation of their elected officials. Without such  
1163 a  
1164 commission, infrequent evaluation of public official pay has resulted in sporadic attempts  
1165 to adjust compensation levels. For example, another Commission issued the last report on  
1166 public official compensation in 2008, and its recommendations were largely ignored. We  
1167 believe that six years is much too long of a delay. Economic conditions in the  
1168 Commonwealth can change rapidly and significantly in a short amount of time and  
1169 should  
1170 be accompanied by a more frequent evaluation of compensation of public officials.

1171 A-1

1172 APPENDIX A: JOB DUTIES AND RESPONSIBILITIES FOR  
1173 CONSTITUTIONAL OFFICERS AND PUBLIC OFFICIALS IN  
1174 MASSACHUSETTS  
1175 OFFICE OF THE GOVERNOR

1176 Under the Massachusetts Constitution, the Governor is the “supreme executive  
1177 magistrate”  
1178 of the Commonwealth. The Governor is in effect the chief executive officer for the  
1179 Executive  
1180 Branch of state government responsible for developing and managing the annual state  
1181 budget and working with the Massachusetts Legislature. In FY15, the Office of the  
1182 Governor  
1183 oversees total state spending of \$46 billion, including a state operating budget of \$36.5  
1184 billion and a state capital budget of \$4.5 billion. There are 136,000 employees in  
1185 Massachusetts state government entities, of whom 45,000 work in the Executive Branch.  
1186 The Governor submits budgets, convenes special sessions of the Legislature, oversees the  
1187 management and organization of the Executive Branch and has the power to veto  
1188 legislation including line item veto powers on appropriations bills. Among many other  
1189 functions, the Governor is the Commander in Chief of the Massachusetts National Guard,  
1190 recommends judicial appointments and appoints a cabinet and citizens to more than 700  
1191 state boards and commissions.  
1192 The current executive secretariats in the Governor’s cabinet include:  
1193 • Administration & Finance

1194 • Department of Transportation

1195 • Education

1196 • Energy & Environmental Affairs

1197 • Health & Human Services

1198 • Housing & Economic Development

1199 • Labor & Workforce Development

1200 • Public Safety & Security

1201 At the beginning of each term of office, the Governor is required by state law to submit to

1202 the Legislature a detailed economic development strategy for the Commonwealth. The

1203 Office of the Governor wields substantial authority over the daily management of the

1204 state's budget with the power to reduce state spending to maintain a balanced budget. The

1205 Governor has the authority to pardon offenses and commute prison sentences. The

1206 Governor represents the Commonwealth in meetings with visiting dignitaries and at high

1207 level events.

1208 OFFICE OF THE LIEUTENANT GOVERNOR

1209 The Lieutenant Governor is the first in line to discharge the powers and duties of the

1210 Office

1211 of the Governor following the incapacitation of the Governor. The Lieutenant Governor

1212 serves in place of the Governor when he/she is outside the borders of Massachusetts.

1213 According to the Massachusetts Constitution, during such vacancy, the Lieutenant

1214 Governor

1215 shall “perform all the duties incumbent upon the governor, and shall have and exercise all

1216 the

1217 powers and authorities, which by this constitution the governor is vested with, when

1218 personally

1219 present. [See Amendments, Arts. LV.]” The Lieutenant Governor serves on the

1220 Governor’s Council,

1221 and in the absence of the Governor, serves as President of the Council.

## 1222 OFFICE OF THE ATTORNEY GENERAL

1223 The Office of the Attorney General serves as the chief attorney and top law enforcement

1224 officer for the Commonwealth. The Attorney General is responsible for protecting the

1225 public and serves as an advocate and resource for the Commonwealth and its residents.

1226 The Attorney General’s responsibilities include consumer protection, enforcing labor

1227 laws,

1228 combating fraud and public corruption, protecting civil rights, as well as enforcing laws

1229 in

1230 areas including the environment, health care, financial services, energy and insurance.

1231 The

1232 Attorney General oversees 23,000 public charities across the state and operates the

1233 Medicaid Fraud Division.

1234 Currently, the Office of the Attorney General is organized into five major bureaus:

1235 • Executive Bureau

1236 • Business & Labor Bureau

1237 • Criminal Bureau

1238 • Government Bureau

1239 • Public Protection & Advocacy Bureau

1240 The Attorney General is responsible for certifying questions through the initiative

1241 petition

1242 process for the statewide ballot. The Attorney General has several regional offices across

1243 Massachusetts, which are staffed by lawyers, labor inspectors, consumer mediators, and

1244 other specialists, who provide information on resources that are available to help

1245 consumers. The regional offices work with local communities on important consumer and

1246 public safety issues.

1247 When the Governor and Lieutenant Governor are not in the state, the Attorney General is

1248 second in the line of succession following the Secretary of State.

1249 OFFICE OF THE SECRETARY OF STATE

1250 The Office of the Secretary of State serves as the chief administrative official and

1251 elections

1252 officer in the state. The Secretary of State is responsible for administering elections

1253 including printing ballots and overseeing the nominations process, while also providing

1254 information to voters on ballot questions. The Secretary of State is responsible for

1255 managing the Registry of Deeds, ensuring that citizens have open access to public

1256 information, maintaining official record keeping, overseeing the registration of

1257 corporations, as well as managing the filing and distribution of public regulations. The

1258 Secretary of State also manages the system of filing and public disclosure for all

1259 legislative

1260 agents.

1261 Currently, the Secretary of State is organized into several divisions:

1262 • Citizen Information Service

1263 • Commonwealth Museum

1264 • Corporations Division

1265 • Elections & Voting Division

- 1266 • Lobbyist Division
- 1267 • Archives Division
- 1268 • Massachusetts Historical Commission
- 1269 • Public Records Division
- 1270 • Publications & Regulations Division
- 1271 • Registry of Deeds
- 1272 • Securities Division
- 1273 • State House Tours
- 1274 • Records Center
- 1275 • Address Confidentiality Program
- 1276 When the Governor and Lieutenant Governor are not in the state, the Secretary of State
- 1277 assumes the powers of the Governor.
- 1278 OFFICE OF THE TREASURER & RECEIVER GENERAL
- 1279 The Office of the Treasurer & Receiver General is responsible for managing the state's
- 1280 daily
- 1281 cash flows including revenues from federal, state and local government currently totaling
- 1282 \$46 billion annually. The Office of the Treasurer serves as ex-officio Chair of the State
- 1283 Board of Retirement, which oversees the Massachusetts State Employees Retirement



1284 System. There are currently 88,156 active members, and the current net value of assets is  
1285 \$22.7 billion. The Treasurer is also responsible for making local aid payments to cities  
1286 and  
1287 towns, managing the state's short-term investment pool for working capital and  
1288 reconciling  
1289 the state's bank accounts.

1290 The Treasurer serves as Chair of the Board of Directors for the Massachusetts School  
1291 Building Authority, a quasi-public government authority responsible for overseeing the  
1292 process for making capital improvements in public schools. The Treasurer works closely  
1293 with the state's Executive Office for Administration and Finance to maintain the  
1294 Commonwealth's credit rating and oversee the investment of public funds.

1295 The Office of Treasurer is currently organized into several major departments:

- 1296 • Cash Management Department
- 1297 • Debt Management Department
- 1298 • Deferred Compensation
- 1299 • Pension Reserves Investment Management Board
- 1300 • School Building Authority
- 1301 • State Board of Retirement

1302 • State Lottery Commission

1303 • Unclaimed Property Division

1304 • Veterans' Bonus

1305 When the Governor and Lieutenant Governor are not in the state, the Treasurer is third in

1306 the line of succession following the Secretary of State and Attorney General.

1307 OFFICE OF THE AUDITOR

1308 The Office of the State Auditor is responsible for conducting regular independent audits

1309 of

1310 all departments, programs, agencies, authorities, commissions, contracts, and vendors

1311 serving the Commonwealth. The Auditor's reports provide detailed financial,

1312 performance

1313 and technical assessments of the various agencies and departments in state government

1314 and make recommendations for reforms including improved accountability, efficiency,

1315 and

1316 transparency.

1317 The Office of the State Auditor implements a state law designed to assess the financial

1318 impact of state mandates on cities and towns and protect communities from unfunded

1319 mandates. The Auditor provides information to the public on the management and

1320 efficiency of state agencies and departments and establishes a mechanism for the public  
1321 to  
1322 report fraud and government waste.

1323 The Office of the State Auditor is organized into five major departments:

- 1324 • Audit Operations
- 1325 • Administration and Finance
- 1326 • Bureau of Special Investigations
- 1327 • Division of Local Mandates
- 1328 • Executive Departments

1329 When the Governor and Lieutenant Governor are not in the state, the Auditor is fourth in  
1330 the line of succession.

#### 1331 OFFICE OF THE SENATE PRESIDENT & MASSACHUSETTS STATE SENATE

1332 The Massachusetts State Senate is comprised of 40 members with each Senator  
1333 representing a district consisting of approximately 159,000 people. As required by the  
1334 Massachusetts Constitution, the Senate meets every 72 hours, year-round in either formal  
1335 or informal session to consider legislation, hold hearings and conduct other business. The  
1336 Massachusetts Senate is led by the President of the Senate, who is elected by the  
1337 members

1338 at the start of each two-year legislative session.

1339 The Senate President is elected by the members of the body to lead the Senate and set the  
1340 agenda and priorities for the session. Once elected, the President of the Senate appoints  
1341 committee chairs and other leadership positions including Majority Leader, President Pro  
1342 Tempore, Assistant Majority Leader, Majority Whip, Assistant Majority Whip and the  
1343 Chair  
1344 of the Committee on Ways & Means. The Senate President appoints 35 committee  
1345 chairpersons and 35 committee vice chairpersons.

1346 As one of the leaders of a co-equal branch of state government, the Senate President  
1347 works  
1348 with the Speaker of the House and the Governor to establish policy priorities, develop the  
1349 state's annual budget, periodic passage of multi-billion dollar bond authorization bills, as  
1350 well as establishing the operations of state government in areas that include taxation,  
1351 health care, economic development, education, public safety, energy and the  
1352 environment.

1353 As the top executive in the State Senate, the Senate President is responsible for an annual  
1354 budget of \$19 million in FY15, as well as managing an organization with 379 employees  
1355 according to data from the state's Open Checkbook. The Senate President also is jointly

1356 responsible for managing an \$8.5 million joint legislative staff payroll.

1357 The Senate President represents the State Senate at high level events, meetings with  
1358 visiting dignitaries other leaders in the Commonwealth.

1359 OFFICE OF THE HOUSE SPEAKER & MASSACHUSETTS HOUSE OF  
1360 REPRESENTATIVES

1361 The Massachusetts House of Representatives is comprised of 160 members with each  
1362 member representing a district of approximately 40,000 people. As required by the

1363 Massachusetts Constitution, the House meets every 72 hours, year-round in either formal  
1364 or informal session to consider legislation, hold hearings and conduct other business. The

1365 Massachusetts House is led by the Speaker of the House, who is elected by the members  
1366 of

1367 the body at the beginning of each two-year session of the General Court. At the beginning  
1368 of

1369 each session of the General Court, or if the Speakership is vacated, the first order of  
1370 business is the election of a Speaker.

1371 The Speaker is responsible for appointing a leadership team including the Majority  
1372 Leader,

1373 Speaker Pro Tempore, Assistant Majority Leader, Second Assistant Majority Leader,

1374 Division Chairs and the Chair of the Committee on Ways & Means. The Speaker's  
1375 appointments are subject to ratification of a majority party caucus vote. The Speaker  
1376 appoints 36 committee chairpersons and 36 vice chairpersons.

1377 As one of the leaders of a co-equal branch of state government, the Speaker works with  
1378 the

1379 Senate President and the Governor to establish policy priorities, develop the state's  
1380 annual

1381 budget, periodic passage of multi-billion dollar bond authorization bills, as well as

1382 establishing the operations of state government in areas that include taxation, health care,

1383 economic development, education, public safety, energy and the environment. The

1384 Speaker

1385 is responsible for guiding and setting the legislative agenda in the House.

1386 As the top executive in the House of Representatives, the Speaker is responsible for an

1387 annual budget of \$39 million in FY15, as well as managing an organization with 707

1388 employees according to data from the state's Open Checkbook. The Speaker also is

1389 jointly

1390 responsible for managing an \$8.5 million joint legislative staff payroll.

1391 The Speaker represents the House of Representatives at high level events, meetings with

1392 visiting dignitaries other leaders in the Commonwealth.

1393 Acknowledgements:

1394 The Special Advisory Commission on Public Compensation compiled the information

1395 contained in this appendix from sources including The Massachusetts Political Almanac,

1396 as

1397 well as from the Executive Office of Administration & Finance and the Commonwealth's

1398 website, [www.mass.gov](http://www.mass.gov). The Commission wishes to thank Publisher Craig Sandler and

1399 Affiliated News Services for allowing the use of information from the Massachusetts

1400 Political

1401 Almanac.

1402 B-1

1403 APPENDIX B: COMPARISON OF SALARIES FOR

1404 MASSACHUSETTS CONSTITUTIONAL OFFICERS WITH THOSE OF

1405 OTHER STATES

1406 COMPARING SALARIES PAID WITH THOSE OF OTHER STATES

1407 The Commission relied upon data provided by the Council of State Governments (CSG)

1408 for

1409 the 2014 fiscal year (ends June 30, 2014), published in the Book of States 2014. These  
1410 data  
1411 reflect salary data collected by CSG in February 2014, either through survey responses or  
1412 through access to state websites.

1413 The Commission compared the salaries that Massachusetts pays to its Governor,  
1414 Lieutenant  
1415 Governor, Secretary of State, Attorney General, Treasurer and Auditor with those paid by  
1416 the other 49 states. The Lieutenant Governor position has been vacant since 2012, so the  
1417 Commission estimated what the current salary might have been had the former  
1418 Lieutenant

1419 Governor continued in that position through 2014 at \$134,932. The rank of  
1420 Massachusetts  
1421 among all 50 states is summarized below in Table B-1, and detailed in Table B-3.

1422 Table B-1

1423 Rank of Massachusetts Constitutional Officer Salaries Among 50 States

1424 ADJUSTING SALARIES FOR CONSTITUTIONAL OFFICERS IN  
1425 MASSACHUSETTS AND  
1426 COMPARING WITH OTHER STATES



1427 Salaries paid to individuals locally do not accurately reflect the buying power that a  
1428 salary  
1429 has in that location. Typically if one were considering relocating to a similar position in  
1430 another part of the country, one would want to know how those two salaries compare in  
1431 terms of their ability to purchase the goods and services needed. To accurately analyze  
1432 the  
1433 salaries that Massachusetts pays its constitutional officers compared with comparable  
1434 positions in other states, the Commissioners applied a cost of living index (using data  
1435 from

1436 Position Salary for FY2014

1437 Rank of Massachusetts

1438 Among 50 States

1439 Governor \$151,800 11

1440 Lieutenant Governor \$134,932 6

1441 Secretary of State \$130,262 9

1442 Attorney General \$130,582 20

1443 Treasurer \$127,917 11

1444 Auditor \$137,425 14

1445 B-2  
1446 the Economic Research Institute, Inc.) to the salaries paid to Constitutional Officers in  
1447 Massachusetts, and compared these with similarly adjusted positions in the other 49  
1448 states.

1449 Table B-2 summarizes the results. The detailed adjustments are shown in Table B-4.

1450 Table B-2

1451 Rank of Massachusetts Constitutional Officer Adjusted Salaries Among 50 States

1452 Position

1453 Salary for FY2014 -

1454 Unadjusted

1455 Rank of

1456 Massachusetts

1457 Among 50 States -

1458 Unadjusted

1459 Salary for FY2014 -

1460 Adjusted for Cost of

1461 Living Difference

1462 Rank of

1463 Massachusetts

1464 Among 50 States -

1465 Adjusted

1466 Governor \$151,800 11 \$128,318 26

1467 Lieutenant Governor \$134,932 6 \$114,059 11

1468 Secretary of State \$130,262 9 \$110,112 16

1469 Attorney General \$130,582 20 \$110,382 31

1470 Treasurer \$127,917 11 \$108,129 18

1471 Auditor \$137,425 14 \$116,167 20

1472 B-3

1473 Table B-3

1474 Comparison of Salaries Paid to Constitutional Officers in 50 States

1475 State Governor State

1476 Lieutenant

1477 Governor State

1478 Secretary

1479 of State State

1480 Attorney

1481 General State Treasurer State Auditor

1482 1 Pennsylvania 187,818 1 Pennsylvania 157,765 1 Tennessee 190,260 1 Tennessee

1483 176,988 1 Tennessee 190,260 1 Texas 198,000

1484 2 Tennessee 181,980 2 New York 151,500 2 Illinois 156,541 2 Alabama 166,002 2

1485 Michigan 174,204 2 Tennessee 190,260

1486 3 New York 179,000 3 New Jersey 141,000 3 Virginia 152,793 3 Illinois 156,541 3

1487 Georgia 163,125 3 California 175,000

1488 4 Illinois 177,412 4 Hawaii 140,220 4 Florida 140,000 4 Pennsylvania 156,264 4

1489 Virginia 162,214 4 Virginia 168,279

1490 5 New Jersey 175,000 5 Illinois 135,669 5 Oklahoma 140,000 5 Washington 151,718 5

1491 Pennsylvania 156,264 5 Michigan 163,537

1492 6 Virginia 175,000 6 Massachusetts 134,932 6 Pennsylvania 135,228 6 New York

1493 151,500 6 New Jersey 141,000 6 Georgia 159,215

1494 7 California 173,987 7 California 130,490 7 Georgia 130,690 7 California 151,127 7

1495 Hawaii 140,220 7 Pennsylvania 156,264

1496 8 Delaware 171,000 8 Maryland 125,000 8 California 130,490 8 Texas 150,000 8

1497 California 139,189 8 New York 151,500

1498 9 Washington 166,891 9 Florida 124,851 9 Massachusetts 130,262 9 Virginia 150,000 9

1499 Illinois 135,669 9 Illinois 151,035

1500 10 Michigan 159,300 10 North Carolina 124,676 10 Delaware 127,590 10 Wyoming  
1501 147,000 10 Florida 128,972 10 Oregon 147,324  
1502 11 Massachusetts 151,800 11 Kentucky 117,329 11 Texas 125,880 11 Delaware 145,207  
1503 11 Massachusetts 127,917 11 New Jersey 141,793  
1504 12 Connecticut 150,000 12 Alaska 115,000 12 North Carolina 124,676 12 North Dakota  
1505 143,685 12 New York 127,000 12 Rhode Island 140,050  
1506 13 Maryland 150,000 13 Louisiana 115,000 13 New York 120,800 13 Nevada 141,086  
1507 13 Maryland 125,000 13 Colorado 140,000  
1508 14 Texas 150,000 14 Oklahoma 114,713 14 Kentucky 117,329 14 New Jersey 141,000  
1509 14 North Carolina 124,676 14 Massachusetts 137,425  
1510 15 West Virginia 150,000 15 Michigan 111,510 15 Washington 116,950 15 Hawaii  
1511 140,220 15 Alaska 122,928 15 Florida 135,000  
1512 16 Nevada 149,573 16 Connecticut 110,000 16 Louisiana 115,000 16 Wisconsin 140,147  
1513 16 Kentucky 117,329 16 Alaska 133,908  
1514 17 Ohio 148,886 17 Rhode Island 108,808 17 Michigan 112,410 17 Georgia 137,791 17  
1515 Washington 116,950 17 Hawaii 133,536  
1516 18 Oklahoma 147,000 18 Utah 104,000 18 Connecticut 110,000 18 Alaska 136,350 18  
1517 Louisiana 115,000 18 Louisiana 132,620  
1518 19 Vermont 145,538 19 Iowa 103,212 19 Ohio 109,986 19 Oklahoma 132,825 19  
1519 Oklahoma 114,713 19 Arizona 128,785

1520 20 Alaska 145,000 20 North Dakota 94,461 20 Rhode Island 108,808 20 Massachusetts  
1521 130,582 20 Delaware 113,374 20 North Carolina 124,676

1522 21 Wisconsin 144,423 21 Washington 93,948 21 Missouri 107,746 21 Florida 128,972 21  
1523 Connecticut 110,000 21 Kentucky 117,329

1524 22 Hawaii 143,748 22 Georgia 91,609 22 New Hampshire 105,930 22 Maryland 125,000  
1525 22 Ohio 109,986 22 Washington 116,950

1526 23 North Carolina 141,265 23 Indiana 88,543 23 Iowa 103,212 23 North Carolina  
1527 124,676 23 Rhode Island 108,808 23 Oklahoma 114,713

1528 24 Georgia 139,339 24 Missouri 86,484 24 Nevada 102,898 24 Iowa 123,669 24  
1529 Missouri 107,746 24 Wisconsin 114,351

1530 25 Kentucky 138,012 25 Montana 86,362 25 Idaho 101,150 25 New Hampshire 117,913  
1531 25 New Hampshire 105,930 25 Ohio 109,985

1532 B-4

1533 Table B-3

1534 Comparison of Salaries Paid to Constitutional Officers in 50 States (Continued)

1535 State Governor State

1536 Lieutenant

1537 Governor State

1538 Secretary

1539 of State State

1540 Attorney

1541 General State Treasurer State Auditor

1542 25 Kentucky 138,012 25 Montana 86,362 25 Idaho 101,150 25 New Hampshire 117,913

1543 25 New Hampshire 105,930 25 Ohio 109,985

1544 26 Missouri 133,821 26 New Mexico 85,000 26 North Dakota 96,794 26 Kentucky

1545 117,329 26 Utah 104,000 26 Delaware 108,532

1546 27 Florida 130,273 27 Delaware 78,553 27 Vermont 95,139 27 Missouri 116,437 27

1547 Iowa 103,212 27 Missouri 107,746

1548 28 Iowa 130,000 28 Ohio 78,041 28 West Virginia 95,000 28 Montana 115,817 28

1549 Nevada 102,898 28 South Dakota 105,348

1550 29 Louisiana 130,000 29 Minnesota 77,896 29 South Carolina 92,007 29 Rhode Island

1551 115,610 29 Idaho 101,150 29 South Carolina 104,433

1552 30 Rhode Island 129,210 30 Wisconsin 76,261 30 Wyoming 92,000 30 Louisiana

1553 115,000 30 West Virginia 95,000 30 Utah 104,000

1554 31 Mississippi 122,160 31 Nebraska 75,000 31 Mississippi 90,000 31 Vermont 113,901

1555 31 Vermont 92,269 31 Iowa 103,212

1556 32 New Hampshire 121,896 32 Alabama 68,556 32 Minnesota 89,877 32 Minnesota

1557 113,859 32 South Carolina 92,007 32 Minnesota 101,858

1558 33 North Dakota 121,679 33 Colorado 68,500 33 Montana 88,099 33 Michigan 112,410

1559 33 Wyoming 92,000 33 North Dakota 96,794

1560 34 Minnesota 119,850 34 Nevada 63,648 34 Maryland 87,500 34 Connecticut 110,000 34

1561 North Dakota 91,406 34 Vermont 95,139

1562 35 Idaho 119,000 35 Vermont 61,776 35 Kansas 86,003 35 Ohio 109,986 35 Mississippi

1563 90,000 35 West Virginia 95,000

1564 36 Indiana 111,688 36 Tennessee 60,609 36 Alabama 85,248 36 Mississippi 108,960 36

1565 Kansas 86,003 36 Wyoming 92,000

1566 37 New Mexico 110,000 37 Mississippi 60,000 37 Nebraska 85,000 37 Idaho 107,100 37

1567 Alabama 85,248 37 Mississippi 90,000

1568 38 Utah 109,470 38 Kansas 54,000 38 New Mexico 85,000 38 South Dakota 103,892 38

1569 Nebraska 85,000 38 Montana 88,099

1570 39 Montana 108,167 39 South Carolina 46,545 39 South Dakota 83,135 39 Kansas

1571 98,901 39 New Mexico 85,000 39 Alabama 85,248

1572 40 South Carolina 106,078 40 Arkansas 41,896 40 Oregon 76,992 40 Utah 98,509 40

1573 South Dakota 83,135 40 Nebraska 85,000

1574 41 Nebraska 105,000 41 Virginia 36,321 41 Indiana 76,892 41 Nebraska 95,000 41

1575 Indiana 76,892 41 New Mexico 85,000

1576 42 Wyoming 105,000 42 Idaho 35,700 42 Arizona 70,000 42 New Mexico 95,000 42

1577 Oregon 72,000 42 Maine 81,556



1578 43 South Dakota 104,002 43 Texas 7,200 43 Maine 69,264 43 West Virginia 95,000 43

1579 Arizona 70,000 43 Indiana 76,892

1580 44 Kansas 99,636 44 Arizona 0 44Wisconsin 68,566 44 Indiana 92,503 44 Maine 69,264

1581 44 Arkansas 54,305

1582 45 Oregon 98,600 45 Maine 0 45Colorado 68,500 45 Maine 92,248 45 Wisconsin 68,566

1583 45 Connecticut 0

1584 46 Arizona 95,000 46 New Hampshire 0 46Arkansas 54,305 46 South Carolina 92,007 46

1585 Colorado 68,500 46 Idaho 0

1586 47 Colorado 90,000 47 Oregon 0 47Alaska 0 47Arizona 90,000 47 Arkansas 0 47Kansas

1587 0

1588 48 Arkansas 86,890 48 South Dakota 0 48Hawaii 0 48Oregon 82,220 48 Minnesota 0

1589 48Maryland 0

1590 49 Maine 70,000 49 West Virginia 0 49New Jersey 0 49Colorado 80,000 49 Montana 0

1591 49Nevada 0

1592 50 Alabama 0 50Wyoming 0 50Utah 0 50Arkansas 72,408 50 Texas 0 50New Hampshire

1593 0

1594 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of

1595 state personnel agencies and state Web sites February 2014.

1596 B-5

1597 Table B-4

|      |  |
|------|--|
| 1598 | Comparison of Adjusted Salaries Paid to Constitutional Officers in 50 States |
| 1599 | State Governor   |
| 1600 | Cost of  |
| 1601 | Living Adj   |
| 1602 | Governor   |
| 1603 | Adj State  |
| 1604 | Lieutenant   |
| 1605 | Governor   |
| 1606 | Cost of  |
| 1607 | Living Adj   |
| 1608 | Lieutenant   |
| 1609 | Governor   |
| 1610 | Adj State  |
| 1611 | Secretary  |
| 1612 | of State   |
| 1613 | Cost of  |
| 1614 | Living Adj   |

1615 Secretary

1616 of State

1617 Adj

1618 1 Tennessee 181,980 93.7% 194,216 1 Pennsylvania 157,765 101.2% 155,894 1

1619 Tennessee 190,260 93.7% 203,052

1620 2 Pennsylvania 187,818 101.2% 185,591 2 New York 151,500 114.9% 131,854 2

1621 Oklahoma 140,000 94.9% 147,524

1622 3 Virginia 175,000 104.1% 168,108 3 Illinois 135,669 106.2% 127,749 3 Illinois 156,541

1623 106.2% 147,402

1624 4 Illinois 177,412 106.2% 167,055 4 New Jersey 141,000 111.8% 126,118 4 Virginia

1625 152,793 104.1% 146,775

1626 5 Michigan 159,300 97.4% 163,552 5 Florida 124,851 101.7% 122,764 5 Florida

1627 140,000 101.7% 137,660

1628 6 Delaware 171,000 106.5% 160,563 6 North Carolina 124,676 101.6% 122,713 6

1629 Pennsylvania 135,228 101.2% 133,625

1630 7 Washington 166,891 104.3% 160,011 7 Oklahoma 114,713 94.9% 120,878 7 Texas

1631 125,880 95.5% 131,812

1632 8 Texas 150,000 95.5% 157,068 8 Kentucky 117,329 97.2% 120,709 8 Georgia 130,690

1633 99.5% 131,347

1634 9 New Jersey 175,000 111.8% 156,530 9 Louisiana 115,000 99.3% 115,811 9 North  
1635 Carolina 124,676 101.6% 122,713

1636 10 New York 179,000 114.9% 155,788 10 Michigan 111,510 97.4% 114,487 10  
1637 Kentucky 117,329 97.2% 120,709

1638 11 West Virginia 150,000 96.5% 155,440 11 Massachusetts 134,932 118.3% 114,059 11  
1639 Delaware 127,590 106.5% 119,803

1640 12 Oklahoma 147,000 94.9% 154,900 12 Maryland 125,000 109.8% 113,843 12  
1641 Louisiana 115,000 99.3% 115,811

1642 13 Ohio 148,886 99.2% 150,087 13 California 130,490 119.2% 109,471 13 Michigan  
1643 112,410 97.4% 115,411

1644 14 Nevada 149,573 102.4% 146,067 14 Utah 104,000 97.7% 106,448 14 Washington  
1645 116,950 104.3% 112,128

1646 15 California 173,987 119.2% 145,962 15 Iowa 103,212 98.2% 105,104 15 Ohio 109,986  
1647 99.2% 110,873

1648 16 Wisconsin 144,423 101.7% 142,009 16 Hawaii 140,220 135.3% 103,636 16  
1649 Massachusetts 130,262 118.3% 110,112

1650 17 Kentucky 138,012 97.2% 141,988 17 Rhode Island 108,808 108.5% 100,284 17  
1651 California 130,490 119.2% 109,471

1652 18 Georgia 139,339 99.5% 140,039 18 Alaska 115,000 118.6% 96,965 18 Missouri  
1653 107,746 100.6% 107,103

1654 19 North Carolina 141,265 101.6% 139,040 19 Connecticut 110,000 116.6% 94,340 19  
1655 New York 120,800 114.9% 105,135

1656 20 Maryland 150,000 109.8% 136,612 20 North Dakota 94,461 102.0% 92,609 20 Iowa  
1657 103,212 98.2% 105,104

1658 21 Vermont 145,538 106.8% 136,272 21 Indiana 88,543 95.8% 92,425 21 Idaho 101,150  
1659 98.6% 102,586

1660 22 Missouri 133,821 100.6% 133,023 22 Georgia 91,609 99.5% 92,069 22 New  
1661 Hampshire 105,930 103.6% 102,249

1662 23 Iowa 130,000 98.2% 132,383 23 Washington 93,948 104.3% 90,075 23 Nevada  
1663 102,898 102.4% 100,486

1664 24 Louisiana 130,000 99.3% 130,916 24 Missouri 86,484 100.6% 85,968 24 Rhode  
1665 Island 108,808 108.5% 100,284

1666 25 Connecticut 150,000 116.6% 128,645 25 New Mexico 85,000 99.8% 85,170 25 West  
1667 Virginia 95,000 96.5% 98,446

1668 26 Massachusetts 151,800 118.3% 128,318 26 Montana 86,362 103.0% 83,847 26  
1669 Wyoming 92,000 96.8% 95,041

1670 27 Florida 130,273 101.7% 128,095 27 Ohio 78,041 99.2% 78,670 27 North Dakota  
1671 96,794 102.0% 94,896

1672 28 Mississippi 122,160 96.1% 127,118 28 Nebraska 75,000 98.0% 76,531 28  
1673 Connecticut 110,000 116.6% 94,340

1674 29 Alaska 145,000 118.6% 122,260 29 Minnesota 77,896 103.2% 75,481 29 Mississippi  
1675 90,000 96.1% 93,652

1676 30 Idaho 119,000 98.6% 120,690 30 Wisconsin 76,261 101.7% 74,986 30 South Carolina  
1677 92,007 101.0% 91,096

1678 31 North Dakota 121,679 102.0% 119,293 31 Delaware 78,553 106.5% 73,759 31  
1679 Vermont 95,139 106.8% 89,081

1680 32 Rhode Island 129,210 108.5% 119,088 32 Alabama 68,556 98.2% 69,813 32 Kansas  
1681 86,003 96.7% 88,938

1682 33 New Hampshire 121,896 103.6% 117,660 33 Colorado 68,500 103.5% 66,184 33  
1683 South Dakota 83,135 95.1% 87,419

1684 34 Indiana 111,688 95.8% 116,585 34 Tennessee 60,609 93.7% 64,684 34 Minnesota  
1685 89,877 103.2% 87,090

1686 35 Minnesota 119,850 103.2% 116,134 35 Mississippi 60,000 96.1% 62,435 35 Alabama  
1687 85,248 98.2% 86,811

1688 36 Utah 109,470 97.7% 112,047 36 Nevada 63,648 102.4% 62,156 36 Nebraska 85,000  
1689 98.0% 86,735

1690 37 New Mexico 110,000 99.8% 110,220 37 Vermont 61,776 106.8% 57,843 37 Montana  
1691 88,099 103.0% 85,533

1692 38 South Dakota 104,002 95.1% 109,361 38 Kansas 54,000 96.7% 55,843 38 New  
1693 Mexico 85,000 99.8% 85,170

1694 39 Wyoming 105,000 96.8% 108,471 39 South Carolina 46,545 101.0% 46,084 39

1695 Indiana 76,892 95.8% 80,263

1696 40 Nebraska 105,000 98.0% 107,143 40 Arkansas 41,896 95.9% 43,687 40 Maryland

1697 87,500 109.8% 79,690

1698 41 Hawaii 143,748 135.3% 106,244 41 Idaho 35,700 98.6% 36,207 41 Oregon 76,992

1699 105.9% 72,703

1700 42 South Carolina 106,078 101.0% 105,028 42 Virginia 36,321 104.1% 34,890 42

1701 Arizona 70,000 100.7% 69,513

1702 43 Montana 108,167 103.0% 105,017 43 Texas 7,200 95.5% 7,539 43 Wisconsin 68,566

1703 101.7% 67,420

1704 44 Kansas 99,636 96.7% 103,036 44 Arizona 0 100.7% 0 44 Maine 69,264 103.9%

1705 66,664

1706 45 Arizona 95,000 100.7% 94,340 45 Maine 0 103.9% 0 45 Colorado 68,500 103.5%

1707 66,184

1708 46 Oregon 98,600 105.9% 93,107 46 New Hampshire 0 103.6% 0 46 Arkansas 54,305

1709 95.9% 56,627

1710 47 Arkansas 86,890 95.9% 90,605 47 Oregon 0 105.9% 0 47 Alaska 0 118.6% 0

1711 48 Colorado 90,000 103.5% 86,957 48 South Dakota 0 95.1% 0 48 Hawaii 0 135.3% 0

1712 49 Maine 70,000 103.9% 67,372 49 West Virginia 0 96.5% 0 49 New Jersey 0 111.8% 0

1713 50 Alabama 0 98.2% 0 50 Wyoming 0 96.8% 0 50 Utah 0 97.7% 0

1714 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of  
1715 state personnel agencies and state Web sites February 2014.

1716 B-6

1717 Table B-4

1718 Comparison of Adjusted Salaries Paid to Constitutional Officers in 50 States (Continued)

1719 State

1720 Attorney

1721 General

1722 Cost of

1723 Living Adj

1724 Attorney

1725 General

1726 Adj State Treasurer

1727 Cost of

1728 Living Adj

1729 Treasurer

1730 Adj State Auditor



1731 Cost of

1732 Living Adj

1733 Auditor

1734 Adj

1735 1 Tennessee 176,988 93.7% 188,888 1 Tennessee 190,260 93.7% 203,052 1 Texas

1736 198,000 95.5% 207,330

1737 2 Alabama 166,002 98.2% 169,045 2 Michigan 174,204 97.4% 178,854 2 Tennessee

1738 190,260 93.7% 203,052

1739 3 Texas 150,000 95.5% 157,068 3 Georgia 163,125 99.5% 163,945 3 Michigan 163,537

1740 97.4% 167,902

1741 4 Pennsylvania 156,264 101.2% 154,411 4 Virginia 162,214 104.1% 155,825 4 Virginia

1742 168,279 104.1% 161,651

1743 5 Wyoming 147,000 96.8% 151,860 5 Pennsylvania 156,264 101.2% 154,411 5 Georgia

1744 159,215 99.5% 160,015

1745 6 Illinois 156,541 106.2% 147,402 6 Illinois 135,669 106.2% 127,749 6 Pennsylvania

1746 156,264 101.2% 154,411

1747 7 Washington 151,718 104.3% 145,463 7 Florida 128,972 101.7% 126,816 7 California

1748 175,000 119.2% 146,812

1749 8 Virginia 150,000 104.1% 144,092 8 New Jersey 141,000 111.8% 126,118 8 Illinois  
1750 151,035 106.2% 142,218

1751 9 North Dakota 143,685 102.0% 140,868 9 North Carolina 124,676 101.6% 122,713 9  
1752 Oregon 147,324 105.9% 139,116

1753 10 Oklahoma 132,825 94.9% 139,963 10 Oklahoma 114,713 94.9% 120,878 10 Colorado  
1754 140,000 103.5% 135,266

1755 11 Georgia 137,791 99.5% 138,483 11 Kentucky 117,329 97.2% 120,709 11 Louisiana  
1756 132,620 99.3% 133,555

1757 12 Wisconsin 140,147 101.7% 137,804 12 California 139,189 119.2% 116,769 12  
1758 Florida 135,000 101.7% 132,743

1759 13 Nevada 141,086 102.4% 137,779 13 Louisiana 115,000 99.3% 115,811 13 New York  
1760 151,500 114.9% 131,854

1761 14 Delaware 145,207 106.5% 136,345 14 Maryland 125,000 109.8% 113,843 14 Rhode  
1762 Island 140,050 108.5% 129,078

1763 15 New York 151,500 114.9% 131,854 15 Washington 116,950 104.3% 112,128 15  
1764 Arizona 128,785 100.7% 127,890

1765 16 Florida 128,972 101.7% 126,816 16 Ohio 109,986 99.2% 110,873 16 New Jersey  
1766 141,793 111.8% 126,827

1767 17 California 151,127 119.2% 126,784 17 New York 127,000 114.9% 110,531 17 North  
1768 Carolina 124,676 101.6% 122,713

1769 18 New Jersey 141,000 111.8% 126,118 18 Massachusetts 127,917 118.3% 108,129 18  
1770 Oklahoma 114,713 94.9% 120,878

1771 19 Iowa 123,669 98.2% 125,936 19 Missouri 107,746 100.6% 107,103 19 Kentucky  
1772 117,329 97.2% 120,709

1773 20 North Carolina 124,676 101.6% 122,713 20 Delaware 113,374 106.5% 106,454 20  
1774 Massachusetts 137,425 118.3% 116,167

1775 21 Kentucky 117,329 97.2% 120,709 21 Utah 104,000 97.7% 106,448 21 Alaska  
1776 133,908 118.6% 112,907

1777 22 Louisiana 115,000 99.3% 115,811 22 Iowa 103,212 98.2% 105,104 22 Wisconsin  
1778 114,351 101.7% 112,440

1779 23 Missouri 116,437 100.6% 115,743 23 Alaska 122,928 118.6% 103,649 23  
1780 Washington 116,950 104.3% 112,128

1781 24 Michigan 112,410 97.4% 115,411 24 Hawaii 140,220 135.3% 103,636 24 Ohio  
1782 109,985 99.2% 110,872

1783 25 Alaska 136,350 118.6% 114,966 25 Idaho 101,150 98.6% 102,586 25 South Dakota  
1784 105,348 95.1% 110,776

1785 26 Maryland 125,000 109.8% 113,843 26 New Hampshire 105,930 103.6% 102,249 26  
1786 Missouri 107,746 100.6% 107,103

1787 27 New Hampshire 117,913 103.6% 113,816 27 Nevada 102,898 102.4% 100,486 27  
1788 Utah 104,000 97.7% 106,448

1789 28 Mississippi 108,960 96.1% 113,382 28 Rhode Island 108,808 108.5% 100,284 28  
1790 Iowa 103,212 98.2% 105,104

1791 29 Montana 115,817 103.0% 112,444 29 West Virginia 95,000 96.5% 98,446 29 South  
1792 Carolina 104,433 101.0% 103,399

1793 30 Ohio 109,986 99.2% 110,873 30 Wyoming 92,000 96.8% 95,041 30 Delaware  
1794 108,532 106.5% 101,908

1795 31 Massachusetts 130,582 118.3% 110,382 31 Connecticut 110,000 116.6% 94,340 31  
1796 Minnesota 101,858 103.2% 98,700

1797 32 Minnesota 113,859 103.2% 110,328 32 Mississippi 90,000 96.1% 93,652 32 Hawaii  
1798 133,536 135.3% 98,696

1799 33 South Dakota 103,892 95.1% 109,245 33 South Carolina 92,007 101.0% 91,096 33  
1800 West Virginia 95,000 96.5% 98,446

1801 34 Idaho 107,100 98.6% 108,621 34 North Dakota 91,406 102.0% 89,614 34 Wyoming  
1802 92,000 96.8% 95,041

1803 35 Vermont 113,901 106.8% 106,649 35 Kansas 86,003 96.7% 88,938 35 North Dakota  
1804 96,794 102.0% 94,896

1805 36 Rhode Island 115,610 108.5% 106,553 36 South Dakota 83,135 95.1% 87,419 36  
1806 Mississippi 90,000 96.1% 93,652

1807 37 Hawaii 140,220 135.3% 103,636 37 Alabama 85,248 98.2% 86,811 37 Vermont  
1808 95,139 106.8% 89,081

1809 38 Kansas 98,901 96.7% 102,276 38 Nebraska 85,000 98.0% 86,735 38 Alabama 85,248  
1810 98.2% 86,811

1811 39 Utah 98,509 97.7% 100,828 39 Vermont 92,269 106.8% 86,394 39 Nebraska 85,000  
1812 98.0% 86,735

1813 40 West Virginia 95,000 96.5% 98,446 40 New Mexico 85,000 99.8% 85,170 40  
1814 Montana 88,099 103.0% 85,533

1815 41 Nebraska 95,000 98.0% 96,939 41 Indiana 76,892 95.8% 80,263 41 New Mexico  
1816 85,000 99.8% 85,170

1817 42 Indiana 92,503 95.8% 96,558 42 Arizona 70,000 100.7% 69,513 42 Indiana 76,892  
1818 95.8% 80,263

1819 43 New Mexico 95,000 99.8% 95,190 43 Oregon 72,000 105.9% 67,989 43 Maine  
1820 81,556 103.9% 78,495

1821 44 Connecticut 110,000 116.6% 94,340 44 Wisconsin 68,566 101.7% 67,420 44  
1822 Arkansas 54,305 95.9% 56,627

1823 45 South Carolina 92,007 101.0% 91,096 45 Maine 69,264 103.9% 66,664 45  
1824 Connecticut 0 116.6% 0

1825 46 Arizona 90,000 100.7% 89,374 46 Colorado 68,500 103.5% 66,184 46 Idaho 0 98.6%  
1826 0

1827 47 Maine 92,248 103.9% 88,785 47 Arkansas 0 95.9% 0 47 Kansas 0 96.7% 0

1828 48 Oregon 82,220 105.9% 77,639 48 Minnesota 0 103.2% 0 48 Maryland 0 109.8% 0

1829 49 Colorado 80,000 103.5% 77,295 49 Montana 0 103.0% 0 49 Nevada 0 102.4% 0

1830 50 Arkansas 72,408 95.9% 75,504 50 Texas 0 95.5% 0 50 New Hampshire 0 103.6% 0

1831 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of

1832 state personnel agencies and state Web sites February 2014.

1833 B-7

1834 Table B-5

1835 Comparison of Proposed Massachusetts Salaries Paid to Constitutional Officers With

1836 Those in 50 States

1837 B-8

1838 State Governor State

1839 Lieutenant

1840 Governor State

1841 Secretary

1842 of State

1843 1 Pennsylvania 187,818 1 Massachusetts 165,000 1 Tennessee 190,260

1844 2 Massachusetts 185,000 2 Pennsylvania 157,765 2 Massachusetts 165,000

1845 3 Tennessee 181,980 3 New York 151,500 3 Illinois 156,541

1846 4 New York 179,000 4 New Jersey 141,000 4 Virginia 152,793

1847 5 Illinois 177,412 5 Hawaii 140,220 5 Florida 140,000

1848 6 New Jersey 175,000 6 Illinois 135,669 6 Oklahoma 140,000

1849 7 Virginia 175,000 7 California 130,490 7 Pennsylvania 135,228

1850 8 California 173,987 8 Maryland 125,000 8 Georgia 130,690

1851 9 Delaware 171,000 9 Florida 124,851 9 California 130,490

1852 10 Washington 166,891 10 North Carolina 124,676 10 Delaware 127,590

1853 11 Michigan 159,300 11 Kentucky 117,329 11 Texas 125,880

1854 12 Connecticut 150,000 12 Alaska 115,000 12 North Carolina 124,676

1855 13 Maryland 150,000 13 Louisiana 115,000 13 New York 120,800

1856 14 Texas 150,000 14 Oklahoma 114,713 14 Kentucky 117,329

1857 15 West Virginia 150,000 15 Michigan 111,510 15 Washington 116,950

1858 16 Nevada 149,573 16 Connecticut 110,000 16 Louisiana 115,000

1859 17 Ohio 148,886 17 Rhode Island 108,808 17 Michigan 112,410

1860 18 Oklahoma 147,000 18 Utah 104,000 18 Connecticut 110,000

1861 19 Vermont 145,538 19 Iowa 103,212 19 Ohio 109,986

1862 20 Alaska 145,000 20 North Dakota 94,461 20 Rhode Island 108,808

1863 21 Wisconsin 144,423 21 Washington 93,948 21 Missouri 107,746

1864 22 Hawaii 143,748 22 Georgia 91,609 22 New Hampshire 105,930

1865 23 North Carolina 141,265 23 Indiana 88,543 23 Iowa 103,212

1866 24 Georgia 139,339 24 Missouri 86,484 24 Nevada 102,898

1867 25 Kentucky 138,012 25 Montana 86,362 25 Idaho 101,150

1868 26 Missouri 133,821 26 New Mexico 85,000 26 North Dakota 96,794

1869 27 Florida 130,273 27 Delaware 78,553 27 Vermont 95,139

1870 28 Iowa 130,000 28 Ohio 78,041 28 West Virginia 95,000

1871 29 Louisiana 130,000 29 Minnesota 77,896 29 South Carolina 92,007

1872 30 Rhode Island 129,210 30 Wisconsin 76,261 30 Wyoming 92,000

1873 31 Mississippi 122,160 31 Nebraska 75,000 31 Mississippi 90,000

1874 32 New Hampshire 121,896 32 Alabama 68,556 32 Minnesota 89,877

1875 33 North Dakota 121,679 33 Colorado 68,500 33 Montana 88,099

1876 34 Minnesota 119,850 34 Nevada 63,648 34 Maryland 87,500

1877 35 Idaho 119,000 35 Vermont 61,776 35 Kansas 86,003

1878 36 Indiana 111,688 36 Tennessee 60,609 36 Alabama 85,248

1879 37 New Mexico 110,000 37 Mississippi 60,000 37 Nebraska 85,000

1880 38 Utah 109,470 38 Kansas 54,000 38 New Mexico 85,000



1881 39 Montana 108,167 39 South Carolina 46,545 39 South Dakota 83,135

1882 40 South Carolina 106,078 40 Arkansas 41,896 40 Oregon 76,992

1883 41 Nebraska 105,000 41 Virginia 36,321 41 Indiana 76,892

1884 42 Wyoming 105,000 42 Idaho 35,700 42 Arizona 70,000

1885 43 South Dakota 104,002 43 Texas 7,200 43 Maine 69,264

1886 44 Kansas 99,636 44 Arizona 0 44Wisconsin 68,566

1887 45 Oregon 98,600 45 Maine 0 45Colorado 68,500

1888 46 Arizona 95,000 46 New Hampshire 0 46Arkansas 54,305

1889 47 Colorado 90,000 47 Oregon 0 47Alaska 0

1890 48 Arkansas 86,890 48 South Dakota 0 48Hawaii 0

1891 49 Maine 70,000 49 West Virginia 0 49New Jersey 0

1892 50 Alabama 0 50Wyoming 0 50Utah 0

1893 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of

1894 state personnel

1895 agencies and state Web sites February 2014.

1896 B-9

1897 Table B-5

1898 Comparison of Proposed Massachusetts Salaries Paid to Constitutional Officers With  
1899 Those in 50 States

1900 (Continued)

1901 B-10

1902 State

1903 Attorney

1904 General State Treasurer State Auditor

1905 1 Tennessee 176,988 1 Tennessee 190,260 1 Texas 198,000

1906 2 Massachusetts 175,000 2 Massachusetts 175,000 2 Tennessee 190,260

1907 3 Alabama 166,002 3 Michigan 174,204 3 California 175,000

1908 4 Illinois 156,541 4 Georgia 163,125 4 Virginia 168,279

1909 5 Pennsylvania 156,264 5 Virginia 162,214 5 Massachusetts 165,000

1910 6 Washington 151,718 6 Pennsylvania 156,264 6 Michigan 163,537

1911 7 New York 151,500 7 New Jersey 141,000 7 Georgia 159,215

1912 8 California 151,127 8 Hawaii 140,220 8 Pennsylvania 156,264

1913 9 Texas 150,000 9 California 139,189 9 New York 151,500

1914 10 Virginia 150,000 10 Illinois 135,669 10 Illinois 151,035

1915 11 Wyoming 147,000 11 Florida 128,972 11 Oregon 147,324

1916 12 Delaware 145,207 12 New York 127,000 12 New Jersey 141,793

1917 13 North Dakota 143,685 13 Maryland 125,000 13 Rhode Island 140,050

1918 14 Nevada 141,086 14 North Carolina 124,676 14 Colorado 140,000

1919 15 New Jersey 141,000 15 Alaska 122,928 15 Florida 135,000

1920 16 Hawaii 140,220 16 Kentucky 117,329 16 Alaska 133,908

1921 17 Wisconsin 140,147 17 Washington 116,950 17 Hawaii 133,536

1922 18 Georgia 137,791 18 Louisiana 115,000 18 Louisiana 132,620

1923 19 Alaska 136,350 19 Oklahoma 114,713 19 Arizona 128,785

1924 20 Oklahoma 132,825 20 Delaware 113,374 20 North Carolina 124,676

1925 21 Florida 128,972 21 Connecticut 110,000 21 Kentucky 117,329

1926 22 Maryland 125,000 22 Ohio 109,986 22 Washington 116,950

1927 23 North Carolina 124,676 23 Rhode Island 108,808 23 Oklahoma 114,713

1928 24 Iowa 123,669 24 Missouri 107,746 24 Wisconsin 114,351

1929 25 New Hampshire 117,913 25 New Hampshire 105,930 25 Ohio 109,985

1930 26 Kentucky 117,329 26 Utah 104,000 26 Delaware 108,532

1931 27 Missouri 116,437 27 Iowa 103,212 27 Missouri 107,746

1932 28 Montana 115,817 28 Nevada 102,898 28 South Dakota 105,348

1933 29 Rhode Island 115,610 29 Idaho 101,150 29 South Carolina 104,433

1934 30 Louisiana 115,000 30 West Virginia 95,000 30 Utah 104,000

1935 31 Vermont 113,901 31 Vermont 92,269 31 Iowa 103,212

1936 32 Minnesota 113,859 32 South Carolina 92,007 32 Minnesota 101,858

1937 33 Michigan 112,410 33 Wyoming 92,000 33 North Dakota 96,794

1938 34 Connecticut 110,000 34 North Dakota 91,406 34 Vermont 95,139

1939 35 Ohio 109,986 35 Mississippi 90,000 35 West Virginia 95,000

1940 36 Mississippi 108,960 36 Kansas 86,003 36 Wyoming 92,000

1941 37 Idaho 107,100 37 Alabama 85,248 37 Mississippi 90,000

1942 38 South Dakota 103,892 38 Nebraska 85,000 38 Montana 88,099

1943 39 Kansas 98,901 39 New Mexico 85,000 39 Alabama 85,248

1944 40 Utah 98,509 40 South Dakota 83,135 40 Nebraska 85,000

1945 41 Nebraska 95,000 41 Indiana 76,892 41 New Mexico 85,000

1946 42 New Mexico 95,000 42 Oregon 72,000 42 Maine 81,556

1947 43 West Virginia 95,000 43 Arizona 70,000 43 Indiana 76,892

1948 44 Indiana 92,503 44 Maine 69,264 44 Arkansas 54,305

1949 45 Maine 92,248 45 Wisconsin 68,566 45 Connecticut 0

1950 46 South Carolina 92,007 46 Colorado 68,500 46 Idaho 0

1951 47 Arizona 90,000 47 Arkansas 0 47 Kansas 0

1952 48 Oregon 82,220 48 Minnesota 0 48 Maryland 0

1953 49 Colorado 80,000 49 Montana 0 49 Nevada 0

1954 50 Arkansas 72,408 50 Texas 0 50 New Hampshire 0

1955 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of

1956 state personnel

1957 agencies and state Web sites February 2014.

1958 B-11

1959 Table B-6

1960 Comparison of Proposed Massachusetts Salaries Paid to Constitutional Officers With

1961 Those in 50 States

1962 After Adjusting for Cost of Living

1963 State Governor

1964 Cost of

1965 Living Adj

1966 Governor

1967 Adj State

|      |  |
|------|--|
| 1968 | Lieutenant   |
| 1969 | Governor   |
| 1970 | Cost of  |
| 1971 | Living Adj   |
| 1972 | Lieutenant   |
| 1973 | Governor   |
| 1974 | Adj State  |
| 1975 | Secretary  |
| 1976 | of State   |
| 1977 | Cost of  |
| 1978 | Living Adj   |
| 1979 | Secretary  |
| 1980 | of State   |
| 1981 | Adj  |
| 1982 | 1 Tennessee 181,980 93.7% 194,216 1 Pennsylvania 157,765 101.2% 155,894 1      |
| 1983 | Tennessee 190,260 93.7% 203,052  |
| 1984 | 2 Pennsylvania 187,818 101.2% 185,591 2 Massachusetts 165,000 118.3% 139,476 2 |
| 1985 | Oklahoma 140,000 94.9% 147,524   |

1986 3 Virginia 175,000 104.1% 168,108 3 New York 151,500 114.9% 131,854 3 Illinois  
1987 156,541 106.2% 147,402

1988 4 Illinois 177,412 106.2% 167,055 4 Illinois 135,669 106.2% 127,749 4 Virginia 152,793  
1989 104.1% 146,775

1990 5 Michigan 159,300 97.4% 163,552 5 New Jersey 141,000 111.8% 126,118 5  
1991 Massachusetts 165,000 118.3% 139,476

1992 6 Delaware 171,000 106.5% 160,563 6 Florida 124,851 101.7% 122,764 6 Florida  
1993 140,000 101.7% 137,660

1994 7 Washington 166,891 104.3% 160,011 7 North Carolina 124,676 101.6% 122,713 7  
1995 Pennsylvania 135,228 101.2% 133,625

1996 8 Texas 150,000 95.5% 157,068 8 Oklahoma 114,713 94.9% 120,878 8 Texas 125,880  
1997 95.5% 131,812

1998 9 New Jersey 175,000 111.8% 156,530 9 Kentucky 117,329 97.2% 120,709 9 Georgia  
1999 130,690 99.5% 131,347

2000 10 Massachusetts 185,000 118.3% 156,382 10 Louisiana 115,000 99.3% 115,811 10  
2001 North Carolina 124,676 101.6% 122,713

2002 11 New York 179,000 114.9% 155,788 11 Michigan 111,510 97.4% 114,487 11  
2003 Kentucky 117,329 97.2% 120,709

2004 12 West Virginia 150,000 96.5% 155,440 12 Maryland 125,000 109.8% 113,843 12  
2005 Delaware 127,590 106.5% 119,803

2006 13 Oklahoma 147,000 94.9% 154,900 13 California 130,490 119.2% 109,471 13

2007 Louisiana 115,000 99.3% 115,811

2008 14 Ohio 148,886 99.2% 150,087 14 Utah 104,000 97.7% 106,448 14 Michigan 112,410

2009 97.4% 115,411

2010 15 Nevada 149,573 102.4% 146,067 15 Iowa 103,212 98.2% 105,104 15 Washington

2011 116,950 104.3% 112,128

2012 16 California 173,987 119.2% 145,962 16 Hawaii 140,220 135.3% 103,636 16 Ohio

2013 109,986 99.2% 110,873

2014 17 Wisconsin 144,423 101.7% 142,009 17 Rhode Island 108,808 108.5% 100,284 17

2015 California 130,490 119.2% 109,471

2016 18 Kentucky 138,012 97.2% 141,988 18 Alaska 115,000 118.6% 96,965 18 Missouri

2017 107,746 100.6% 107,103

2018 19 Georgia 139,339 99.5% 140,039 19 Connecticut 110,000 116.6% 94,340 19 New

2019 York 120,800 114.9% 105,135

2020 20 North Carolina 141,265 101.6% 139,040 20 North Dakota 94,461 102.0% 92,609 20

2021 Iowa 103,212 98.2% 105,104

2022 21 Maryland 150,000 109.8% 136,612 21 Indiana 88,543 95.8% 92,425 21 Idaho

2023 101,150 98.6% 102,586

2024 22 Vermont 145,538 106.8% 136,272 22 Georgia 91,609 99.5% 92,069 22 New

2025 Hampshire 105,930 103.6% 102,249



2026 23 Missouri 133,821 100.6% 133,023 23 Washington 93,948 104.3% 90,075 23 Nevada  
2027 102,898 102.4% 100,486

2028 24 Iowa 130,000 98.2% 132,383 24 Missouri 86,484 100.6% 85,968 24 Rhode Island  
2029 108,808 108.5% 100,284

2030 25 Louisiana 130,000 99.3% 130,916 25 New Mexico 85,000 99.8% 85,170 25 West  
2031 Virginia 95,000 96.5% 98,446

2032 26 Connecticut 150,000 116.6% 128,645 26 Montana 86,362 103.0% 83,847 26  
2033 Wyoming 92,000 96.8% 95,041

2034 27 Florida 130,273 101.7% 128,095 27 Ohio 78,041 99.2% 78,670 27 North Dakota  
2035 96,794 102.0% 94,896

2036 28 Mississippi 122,160 96.1% 127,118 28 Nebraska 75,000 98.0% 76,531 28  
2037 Connecticut 110,000 116.6% 94,340

2038 29 Alaska 145,000 118.6% 122,260 29 Minnesota 77,896 103.2% 75,481 29 Mississippi  
2039 90,000 96.1% 93,652

2040 30 Idaho 119,000 98.6% 120,690 30 Wisconsin 76,261 101.7% 74,986 30 South Carolina  
2041 92,007 101.0% 91,096

2042 31 North Dakota 121,679 102.0% 119,293 31 Delaware 78,553 106.5% 73,759 31  
2043 Vermont 95,139 106.8% 89,081

2044 32 Rhode Island 129,210 108.5% 119,088 32 Alabama 68,556 98.2% 69,813 32 Kansas  
2045 86,003 96.7% 88,938

2046 33 New Hampshire 121,896 103.6% 117,660 33 Colorado 68,500 103.5% 66,184 33  
2047 South Dakota 83,135 95.1% 87,419

2048 34 Indiana 111,688 95.8% 116,585 34 Tennessee 60,609 93.7% 64,684 34 Minnesota  
2049 89,877 103.2% 87,090

2050 35 Minnesota 119,850 103.2% 116,134 35 Mississippi 60,000 96.1% 62,435 35 Alabama  
2051 85,248 98.2% 86,811

2052 36 Utah 109,470 97.7% 112,047 36 Nevada 63,648 102.4% 62,156 36 Nebraska 85,000  
2053 98.0% 86,735

2054 37 New Mexico 110,000 99.8% 110,220 37 Vermont 61,776 106.8% 57,843 37 Montana  
2055 88,099 103.0% 85,533

2056 38 South Dakota 104,002 95.1% 109,361 38 Kansas 54,000 96.7% 55,843 38 New  
2057 Mexico 85,000 99.8% 85,170

2058 39 Wyoming 105,000 96.8% 108,471 39 South Carolina 46,545 101.0% 46,084 39  
2059 Indiana 76,892 95.8% 80,263

2060 40 Nebraska 105,000 98.0% 107,143 40 Arkansas 41,896 95.9% 43,687 40 Maryland  
2061 87,500 109.8% 79,690

2062 41 Hawaii 143,748 135.3% 106,244 41 Idaho 35,700 98.6% 36,207 41 Oregon 76,992  
2063 105.9% 72,703

2064 42 South Carolina 106,078 101.0% 105,028 42 Virginia 36,321 104.1% 34,890 42  
2065 Arizona 70,000 100.7% 69,513

2066 43 Montana 108,167 103.0% 105,017 43 Texas 7,200 95.5% 7,539 43 Wisconsin 68,566  
2067 101.7% 67,420

2068 44 Kansas 99,636 96.7% 103,036 44 Arizona 0 100.7% 0 44 Maine 69,264 103.9%  
2069 66,664

2070 45 Arizona 95,000 100.7% 94,340 45 Maine 0 103.9% 0 45 Colorado 68,500 103.5%  
2071 66,184

2072 47 Arkansas 86,890 95.9% 90,605 47 Oregon 0 105.9% 0 47 Alaska 0 118.6% 0

2073 48 Colorado 90,000 103.5% 86,957 48 South Dakota 0 95.1% 0 48 Hawaii 0 135.3% 0

2074 49 Maine 70,000 103.9% 67,372 49 West Virginia 0 96.5% 0 49 New Jersey 0 111.8% 0

2075 50 Alabama 0 98.2% 0 50 Wyoming 0 96.8% 0 50 Utah 0 97.7% 0

2076 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of  
2077 state personnel agencies and state Web sites February 2014.

2078 B-12

2079 Table B-6

2080 Comparison of Proposed Massachusetts Salaries Paid to Constitutional Officers With  
2081 Those in 50 States

2082 After Adjusting for Cost of Living (Continued)

2083 State

2084 Attorney

|      |                     |         |       |         |             |         |       |         |             |
|------|---------------------|---------|-------|---------|-------------|---------|-------|---------|-------------|
| 2085 | General             |         |       |         |             |         |       |         |             |
| 2086 | Cost of             |         |       |         |             |         |       |         |             |
| 2087 | Living Adj          |         |       |         |             |         |       |         |             |
| 2088 | Attorney            |         |       |         |             |         |       |         |             |
| 2089 | General             |         |       |         |             |         |       |         |             |
| 2090 | Adj State Treasurer |         |       |         |             |         |       |         |             |
| 2091 | Cost of             |         |       |         |             |         |       |         |             |
| 2092 | Living Adj          |         |       |         |             |         |       |         |             |
| 2093 | Treasurer           |         |       |         |             |         |       |         |             |
| 2094 | Adj State Auditor   |         |       |         |             |         |       |         |             |
| 2095 | Cost of             |         |       |         |             |         |       |         |             |
| 2096 | Living Adj          |         |       |         |             |         |       |         |             |
| 2097 | Auditor             |         |       |         |             |         |       |         |             |
| 2098 | Adj                 |         |       |         |             |         |       |         |             |
| 2099 | 1 Tennessee         | 176,988 | 93.7% | 188,888 | 1 Tennessee | 190,260 | 93.7% | 203,052 | 1 Texas     |
| 2100 |                     | 198,000 | 95.5% | 207,330 |             |         |       |         |             |
| 2101 | 2 Alabama           | 166,002 | 98.2% | 169,045 | 2 Michigan  | 174,204 | 97.4% | 178,854 | 2 Tennessee |
| 2102 |                     | 190,260 | 93.7% | 203,052 |             |         |       |         |             |

2103 3 Texas 150,000 95.5% 157,068 3 Georgia 163,125 99.5% 163,945 3 Michigan 163,537  
2104 97.4% 167,902

2105 4 Pennsylvania 156,264 101.2% 154,411 4 Virginia 162,214 104.1% 155,825 4 Virginia  
2106 168,279 104.1% 161,651

2107 5 Wyoming 147,000 96.8% 151,860 5 Pennsylvania 156,264 101.2% 154,411 5 Georgia  
2108 159,215 99.5% 160,015

2109 6 Massachusetts 175,000 118.3% 147,929 6 Massachusetts 175,000 118.3% 147,929 6  
2110 Pennsylvania 156,264 101.2% 154,411

2111 7 Illinois 156,541 106.2% 147,402 7 Illinois 135,669 106.2% 127,749 7 California  
2112 175,000 119.2% 146,812

2113 8 Washington 151,718 104.3% 145,463 8 Florida 128,972 101.7% 126,816 8 Illinois  
2114 151,035 106.2% 142,218

2115 9 Virginia 150,000 104.1% 144,092 9 New Jersey 141,000 111.8% 126,118 9  
2116 Massachusetts 165,000 118.3% 139,476

2117 10 North Dakota 143,685 102.0% 140,868 10 North Carolina 124,676 101.6% 122,713  
2118 10 Oregon 147,324 105.9% 139,116

2119 11 Oklahoma 132,825 94.9% 139,963 11 Oklahoma 114,713 94.9% 120,878 11 Colorado  
2120 140,000 103.5% 135,266

2121 12 Georgia 137,791 99.5% 138,483 12 Kentucky 117,329 97.2% 120,709 12 Louisiana  
2122 132,620 99.3% 133,555

2123 13 Wisconsin 140,147 101.7% 137,804 13 California 139,189 119.2% 116,769 13

2124 Florida 135,000 101.7% 132,743

2125 14 Nevada 141,086 102.4% 137,779 14 Louisiana 115,000 99.3% 115,811 14 New York

2126 151,500 114.9% 131,854

2127 15 Delaware 145,207 106.5% 136,345 15 Maryland 125,000 109.8% 113,843 15 Rhode

2128 Island 140,050 108.5% 129,078

2129 16 New York 151,500 114.9% 131,854 16 Washington 116,950 104.3% 112,128 16

2130 Arizona 128,785 100.7% 127,890

2131 17 Florida 128,972 101.7% 126,816 17 Ohio 109,986 99.2% 110,873 17 New Jersey

2132 141,793 111.8% 126,827

2133 18 California 151,127 119.2% 126,784 18 New York 127,000 114.9% 110,531 18 North

2134 Carolina 124,676 101.6% 122,713

2135 19 New Jersey 141,000 111.8% 126,118 19 Missouri 107,746 100.6% 107,103 19

2136 Oklahoma 114,713 94.9% 120,878

2137 20 Iowa 123,669 98.2% 125,936 20 Delaware 113,374 106.5% 106,454 20 Kentucky

2138 117,329 97.2% 120,709

2139 21 North Carolina 124,676 101.6% 122,713 21 Utah 104,000 97.7% 106,448 21 Alaska

2140 133,908 118.6% 112,907

2141 22 Kentucky 117,329 97.2% 120,709 22 Iowa 103,212 98.2% 105,104 22 Wisconsin

2142 114,351 101.7% 112,440

2143            23 Louisiana 115,000 99.3% 115,811 23 Alaska 122,928 118.6% 103,649 23 Washington  
2144 116,950 104.3% 112,128

2145            24 Missouri 116,437 100.6% 115,743 24 Hawaii 140,220 135.3% 103,636 24 Ohio  
2146 109,985 99.2% 110,872

2147            25 Michigan 112,410 97.4% 115,411 25 Idaho 101,150 98.6% 102,586 25 South Dakota  
2148 105,348 95.1% 110,776

2149            26 Alaska 136,350 118.6% 114,966 26 New Hampshire 105,930 103.6% 102,249 26  
2150 Missouri 107,746 100.6% 107,103

2151            27 Maryland 125,000 109.8% 113,843 27 Nevada 102,898 102.4% 100,486 27 Utah  
2152 104,000 97.7% 106,448

2153            28 New Hampshire 117,913 103.6% 113,816 28 Rhode Island 108,808 108.5% 100,284  
2154 28 Iowa 103,212 98.2% 105,104

2155            29 Mississippi 108,960 96.1% 113,382 29 West Virginia 95,000 96.5% 98,446 29 South  
2156 Carolina 104,433 101.0% 103,399

2157            30 Montana 115,817 103.0% 112,444 30 Wyoming 92,000 96.8% 95,041 30 Delaware  
2158 108,532 106.5% 101,908

2159            31 Ohio 109,986 99.2% 110,873 31 Connecticut 110,000 116.6% 94,340 31 Minnesota  
2160 101,858 103.2% 98,700

2161            32 Minnesota 113,859 103.2% 110,328 32 Mississippi 90,000 96.1% 93,652 32 Hawaii  
2162 133,536 135.3% 98,696

2163 33 South Dakota 103,892 95.1% 109,245 33 South Carolina 92,007 101.0% 91,096 33  
2164 West Virginia 95,000 96.5% 98,446

2165 34 Idaho 107,100 98.6% 108,621 34 North Dakota 91,406 102.0% 89,614 34 Wyoming  
2166 92,000 96.8% 95,041

2167 35 Vermont 113,901 106.8% 106,649 35 Kansas 86,003 96.7% 88,938 35 North Dakota  
2168 96,794 102.0% 94,896

2169 36 Rhode Island 115,610 108.5% 106,553 36 South Dakota 83,135 95.1% 87,419 36  
2170 Mississippi 90,000 96.1% 93,652

2171 37 Hawaii 140,220 135.3% 103,636 37 Alabama 85,248 98.2% 86,811 37 Vermont  
2172 95,139 106.8% 89,081

2173 38 Kansas 98,901 96.7% 102,276 38 Nebraska 85,000 98.0% 86,735 38 Alabama 85,248  
2174 98.2% 86,811

2175 39 Utah 98,509 97.7% 100,828 39 Vermont 92,269 106.8% 86,394 39 Nebraska 85,000  
2176 98.0% 86,735

2177 40 West Virginia 95,000 96.5% 98,446 40 New Mexico 85,000 99.8% 85,170 40  
2178 Montana 88,099 103.0% 85,533

2179 41 Nebraska 95,000 98.0% 96,939 41 Indiana 76,892 95.8% 80,263 41 New Mexico  
2180 85,000 99.8% 85,170

2181 42 Indiana 92,503 95.8% 96,558 42 Arizona 70,000 100.7% 69,513 42 Indiana 76,892  
2182 95.8% 80,263



2183 43 New Mexico 95,000 99.8% 95,190 43 Oregon 72,000 105.9% 67,989 43 Maine  
2184 81,556 103.9% 78,495

2185 44 Connecticut 110,000 116.6% 94,340 44 Wisconsin 68,566 101.7% 67,420 44  
2186 Arkansas 54,305 95.9% 56,627

2187 45 South Carolina 92,007 101.0% 91,096 45 Maine 69,264 103.9% 66,664 45  
2188 Connecticut 0 116.6% 0

2189 47 Maine 92,248 103.9% 88,785 47 Arkansas 0 95.9% 0 47 Kansas 0 96.7% 0

2190 48 Oregon 82,220 105.9% 77,639 48 Minnesota 0 103.2% 0 48 Maryland 0 109.8% 0

2191 49 Colorado 80,000 103.5% 77,295 49 Montana 0 103.0% 0 49 Nevada 0 102.4% 0

2192 50 Arkansas 72,408 95.9% 75,504 50 Texas 0 95.5% 0 50 New Hampshire 0 103.6% 0

2193 Sources : Book of States 2014, Table 4.11, The Council of State Governments' survey of  
2194 state personnel agencies and state Web sites February 2014.

2195 B-13

2196 Table B-7

2197 Comparison of Proposed Massachusetts Salaries Paid to Legislative Leaders With Those  
2198 in Other States with

2199 Full-Time Legislatures After Adjusting for Cost of Living (Continued)

2200 State

2201 Senate President

|      |   |
|------|---|
| 2202 | Pay                                       |
| 2203 | Rank                                      |
| 2204 | Among                                     |
| 2205 | 11  |
| 2206 | Senate President                          |
| 2207 | Pay - Adjusted                            |
| 2208 | Rank                                      |
| 2209 | Among                                     |
| 2210 | 11  |
| 2211 | No. of                                    |
| 2212 | Constituents                              |
| 2213 | Served by Each                            |
| 2214 | Senator                                   |
| 2215 | Alaska \$50,900 9 \$42,917 10 36,757      |
| 2216 | California \$109,584 4 \$91,933 5 958,313 |
| 2217 | Florida \$41,181 11 \$40,493 11 488,822   |
| 2218 | Illinois \$95,313 5 \$89,749 6 113,438    |

2219 Massachusetts \$175,000 1 \$147,929 1 167,321

2220 Michigan \$76,647 7 \$78,693 7 260,411

2221 New Jersey \$65,317 8 \$58,423 8 222,483

2222 New York \$121,000 3 \$105,309 3 311,923

2223 Ohio \$94,437 6 \$95,199 4 350,631

2224 Pennsylvania \$131,148 2 \$129,593 2 255,476

2225 Wisconsin \$49,943 10 \$49,108 9 174,022

2226 State

2227 House Speaker

2228 Pay

2229 Rank

2230 Among

2231 11

2232 House Speaker

2233 Pay - Adjusted

2234 Rank

2235 Among

|      |  |
|------|--|
| 2236 | 11   |
| 2237 | Alaska \$50,900 9 \$42,917 10                      |
| 2238 | California \$109,584 4 \$91,933 6                  |
| 2239 | Florida \$41,181 11 \$40,493 11                    |
| 2240 | Illinois \$95,313 6 \$89,749 7                     |
| 2241 | Massachusetts \$175,000 1 \$147,929 1              |
| 2242 | Michigan \$98,685 5 \$101,319 4                    |
| 2243 | New Jersey \$65,317 8 \$58,423 8                   |
| 2244 | New York \$121,000 3 \$105,309 3                   |
| 2245 | Ohio \$94,437 7 \$95,199 5                         |
| 2246 | Pennsylvania \$130,034 2 \$128,492 2               |
| 2247 | Wisconsin \$50,243 10 \$49,403 9                   |
| 2248 | C-1  |
| 2249 | APPENDIX C: COMPARISON OF SALARIES FOR             |
| 2250 | MASSACHUSETTS CONSTITUTIONAL OFFICERS WITH SIMILAR |
| 2251 | JOBS IN PRIVATE SECTOR                             |
| 2252 | OBJECTIVE  |

2253 The objective of this analysis is based on Section 239: “There shall be a special advisory  
2254 commission regarding the compensation of public officials identified in Article LXIV of  
2255 the  
2256 Articles of Amendment to the Constitution... The commission shall study compensation  
2257 issues which shall include, but not limited to: ... (C) a comparison of direct and indirect  
2258 compensation of public officials with similar employment in the private sector in the  
2259 commonwealth.”

#### 2260 EXECUTIVE SUMMARY

2261 The positions of the public officials identified in Article LXIV of the Articles of  
2262 Amendment  
2263 to the Constitution do not have clear, direct private sector equivalents. However, to meet  
2264 the legislative requirements we have identified specific private sector positions whose  
2265 responsibilities reflect public sector duties in greater or lesser fashion. A review of  
2266 compensation survey data from all industries in Massachusetts with gross revenues  
2267 between \$5 billion and \$20 billion in revenue indicated that the compensation of the  
2268 public  
2269 officials is less than what the private sector executives currently make in all cases and in

2270 most cases much less. The following chart is an example of how base salaries of the  
2271 elected

2272 officials compares to the private sector at various revenue sizes:

2273 C-2

## 2274 METHODOLOGY

2275 Commissioners Chris Kealey and Cathy Minehan were assisted by consultants from  
2276 Sullivan, Cotter and Associates, Inc. (SullivanCotter) and an intern, Sunshine Greene,  
2277 from

2278 Simmons College School of Management. The source of the compensation data used in  
2279 this

2280 analysis was the ERI Economic Research Institute's (ERI) Executive Compensation  
2281 Assessor, which is more fully described at the end of this report.

2282 To determine "a comparison of direct and indirect compensation of public officials with  
2283 similar employment in the private sector in the commonwealth" the commissioners, with  
2284 the assistance of SullivanCotter and Ms. Greene, used the following parameters from the  
2285 ERI Executive Assessor:

2286 • Geographic Location: Massachusetts

2287 • Similar employment: The budget of the Commonwealth is \$36.5 billion. Since there

2288 are very few companies of similar size headquartered within the Commonwealth,  
2289 the commissioners decided to use the parameters of “all industries” at revenue sizes  
2290 \$5 billion \$10 billion \$20 billion  
2291 Governor \$151,800 Chief Executive  
2292 Officer  
2293 \$1,045,582 \$1,209,124 \$1,384,720  
2294 Lieutenant  
2295 Governor \$127,327  
2296 Executive Vice  
2297 President \$541,612 \$623,894 \$713,573  
2298 Attorney  
2299 General \$130,582  
2300 Top Legal  
2301 Executive \$503,271 \$596,394 \$706,747  
2302 Secretary of  
2303 State  
2304 \$130,262

|      |   |
|------|---|
| 2305 | Chief                                   |
| 2306 | Administrative                          |
| 2307 | Officer                                 |
| 2308 | \$522,393 \$623,841 \$744,990           |
| 2309 | Treasurer \$127,917                     |
| 2310 | Top Treasurer                           |
| 2311 | Corporate \$376,512 \$488,663 \$534,645 |
| 2312 | Auditor \$134,952                       |
| 2313 | Top Internal                            |
| 2314 | Auditor \$164,181 \$183,888 \$207,762   |
| 2315 | Senate                                  |
| 2316 | President/                              |
| 2317 | Speaker of                              |
| 2318 | the House                               |
| 2319 | \$102,279                               |
| 2320 | Chairman of                             |
| 2321 | Board (Outside                          |



|      |                                 |
|------|---------------------------------|
| 2322 | Member)                         |
| 2323 | \$392,421 \$451,156 \$518,685   |
| 2324 | Senate                          |
| 2325 | President/                      |
| 2326 | Speaker of                      |
| 2327 | the House                       |
| 2328 | \$102,279                       |
| 2329 | Chief                           |
| 2330 | Operating                       |
| 2331 | Officer                         |
| 2332 | \$694,718 \$794,685 \$895,854   |
| 2333 | Position                        |
| 2334 | Base                            |
| 2335 | Salary                          |
| 2336 | Private Sector                  |
| 2337 | Survey Title                    |
| 2338 | Private Sector Base Salaries at |

2339 C-3

2340 of \$5 billion, \$10 billion and \$20 billion to demonstrate the range of private sector

2341 employment opportunities within the Commonwealth.

2342 • Appropriate job responsibility comparisons: The public officials identified in Article

2343 LXIV of the Articles of Amendment to the Constitution do not have direct private

2344 sector equivalents. The commissioners acknowledge this and attempted to make the

2345 best comparisons possible to the private sector. The comparisons are as follows:

2346 Public Official Private Sector Title

2347 Governor Chief Executive Officer

2348 Lieutenant Governor Executive Vice President

2349 Attorney General Top Legal Executive

2350 Secretary of State Chief Administrative Officer

2351 Treasurer Top Treasurer Corporate

2352 Auditor Top Internal Auditor

2353 Senate President and Speaker of the House Chairman of Board (Outside Member –

2354 analogous to a Lead Director) \*\*

2355 Senate President and Speaker of the House Chief Operating Officer \*\*

2356           \*\* These positions are particularly difficult to match. If one looks at legislative leadership  
2357 as  
2358 the operating heads of the Commonwealth then the Chief Operating Officer's  
2359 compensation may be a good private sector comparator. Alternatively, if one views the  
2360 legislative heads as leaders governing the Commonwealth in conjunction with the  
2361 Governor, then the Lead Director or outside Chair of the Board might be the comparator.  
2362 The components of compensation available from ERI include:  
2363           • Salary – This is the fixed wage paid to an employee. The basis is usually weekly,  
2364 monthly, or yearly, and is most often applied to exempt employees.  
2365           • Total Compensation – The sum of all payments made to an employee for a specific  
2366 time period (usually annual) including base salary, incentives, and bonuses (and/or  
2367 other variable pay), commissions and stock options.  
2368           • Stock Options – The right to buy company stock at a certain price within a particular  
2369 period of time. The assumption is that the market price of the stock will be higher  
2370 than the predetermined price at the time that the person is allowed to purchase the  
2371 stock. (Please note, however, this is not always the case, and options can expire “out  
2372 of the money.”)  
2373 All survey data were adjusted by 3 percent to January 1, 2015.

2374 The private sector survey job descriptions from ERI can be found at the end of this  
2375 report.

2376 C-4

2377 FINDINGS

2378 Using the above mentioned inputs, the ERI Compensation Comparables Assessor  
2379 demonstrated that at the revenue levels used for this study, the compensation for the  
2380 public officials was less than compensation in the private sector.

2381 Constitutional Officer

2382 and Legislative Leaders Survey Match 25th

2383 Percentile

2384 50th

2385 Percentile

2386 75th

2387 Percentile

2388 25th

2389 Percentile

2390 50th

2391 Percentile

2392 75th

2393 Percentile

2394 Base

2395 Salary

2396 Total

2397 Compensation

2398 Governor \$151,800 Chief Executive Officer \$1,003,654 \$1,384,720 \$1,879,468

2399 \$2,060,852 \$2,842,970 \$3,857,949 11% 5%

2400 Lieutenant Governor \$127,327 (2012) Executive Vice President \$517,215 \$713,573

2401 \$968,534 \$875,222 \$1,207,530 \$1,638,990 18% 11%

2402 Attorney General \$130,582 Top Legal Executive \$527,240 \$706,747 \$939,857 \$801,646

2403 \$1,074,607 \$1,429,066 18% 12%

2404 Secretary of State \$130,262 (2013) Chief Administrative Officer \$607,044 \$744,990

2405 \$924,202 \$883,638 \$1,084,449 \$1,345,332 17% 12%

2406 Treasurer \$127,917 Top Treasurer Corporate \$458,414 \$534,645 \$633,698 \$652,017

2407 \$760,460 \$901,375 24% 17%

2408 Auditor \$134,952 Top Internal Auditor \$190,756 \$207,762 \$231,868 \$229,459 \$252,140

2409 \$283,601 65% 54%

2410 Senate President and

2411 Speaker of the House \$102,279 (2013) Chairman of Board

2412 (Outside Member) \$395,204 \$518,685 \$679,053 \$506,636 \$664,964 \$870,588 20% 15%

2413 Senate President and

2414 Speaker of the House \$102,279 (2013) Chief Operating Officer \$658,812 \$895,854

2415 \$1,203,654 \$1,250,679 \$1,700,651 \$2,284,865 11% 6%

2416 All Industries

2417 Massachusetts

2418 \$20,000,000,000 Revenue

2419 Base Salaries Total Compensation Current Salary as % of the

2420 50th Percentile

2421 Current Salary

2422 (2014)

2423 Constitutional Officer

2424 and Legislative Leaders Survey Match 25th

2425 Percentile

2426 50th

2427 Percentile

2428 75th

|      |  |
|------|--|
| 2429 | Percentile   |
| 2430 | 25th   |
| 2431 | Percentile   |
| 2432 | 50th   |
| 2433 | Percentile   |
| 2434 | 75th   |
| 2435 | Percentile   |
| 2436 | Base   |
| 2437 | Salary   |
| 2438 | Total  |
| 2439 | Compensation   |
| 2440 | Governor 1 51,800 Chief Executive Officer 876,377 1,209,124 1,641,152 1,715,042      |
| 2441 | 2,366,042 3,211,033 13% 6%   |
| 2442 | Lieutenant Governor 1 27,327 (2012) Executive Vice President 452,224 623,894 846,803 |
| 2443 | 728,214 1,004,704 1,363,702 20% 13%  |
| 2444 | Attorney General 1 30,582 Top Legal Executive 444,927 596,394 793,091 672,213        |
| 2445 | 901,098 1,198,325 22% 14%  |

2446 Secretary of State 1 30,262 (2013) Chief Administrative Officer 508,334 623,841  
2447 773,899 735,676 902,861 1,120,058 21% 14%

2448 Treasurer 1 27,917 Top Treasurer Corporate 384,699 448,663 531,773 544,163 634,662  
2449 752,258 29% 20%

2450 Auditor 1 34,952 Top Internal Auditor 169,990 183,888 204,012 201,426 220,002  
2451 246,140 73% 61%

2452 Senate President and

2453 Speaker of the House 102,279 (2013) Chairman of Board

2454 (Outside Member) 343,765 451,156 590,629 438,894 576,038 754,152 23% 18%

2455 Senate President and

2456 Speaker of the House 102,279 (2013) Chief Operating Officer 584,418 794,685  
2457 10,677,222 1,046,344 1,422,821 1,911,640 13% 7%

2458 All Industries

2459 Massachusetts

2460 \$10,000,000,000 Revenue

2461 Base Salaries Total Compensation Current Salary as % of the

2462 50th Percentile

2463 Current Salary



|      |   |
|------|---|
| 2464 | (2014)                                    |
| 2465 | Constitutional Officer                    |
| 2466 | and Legislative Leaders Survey Match 25th |
| 2467 | Percentile                                |
| 2468 | 50th                                      |
| 2469 | Percentile                                |
| 2470 | 75th                                      |
| 2471 | Percentile                                |
| 2472 | 25th                                      |
| 2473 | Percentile                                |
| 2474 | 50th                                      |
| 2475 | Percentile                                |
| 2476 | 75th                                      |
| 2477 | Percentile                                |
| 2478 | Base                                      |
| 2479 | Salary                                    |
| 2480 | Total                                     |

2481 Compensation

2482 Governor 1 51,800 Chief Executive Officer 757,842 1,045,582 1,419,184 1,387,301

2483 1,913,970 2,597,677 15% 8%

2484 Lieutenant Governor 1 27,327 (2012) Executive Vice President 392,595 541,612 735,107

2485 593,613 818,987 1,111,622 24% 16%

2486 Attorney General 1 30,582 Top Legal Executive 375,470 503,271 669,237 563,656

2487 755,567 1,004,784 26% 17%

2488 Secretary of State 1 30,262 (2013) Chief Administrative Officer 425,679 522,393

2489 648,034 612,468 751,648 932,462 25% 17%

2490 Treasurer 1 27,917 Top Treasurer Corporate 322,846 376,512 446,242 454,138 529,658

2491 627,786 34% 24%

2492 Auditor 1 34,952 Top Internal Auditor 153,557 164,181 180,932 178,308 193,465

2493 215,192 82% 70%

2494 Senate President and

2495 Speaker of the House 102,279 (2013) Chairman of Board

2496 (Outside Member) 299,028 392,421 513,718 380,206 498,997 653,273 26% 20%

2497 Senate President and

2498 Speaker of the House 102,279 (2013) Chief Operating Officer 510,909 694,718 933,400

2499 846,748 1,151,417 1,547,019 15% 9%

2500 All Industries

2501 Massachusetts

2502 \$5,000,000,000 Revenue

2503 Base Salaries Total Compensation Current Salary as % of the

2504 50th Percentile

2505 Current Salary

2506 (2014)

2507 C-5

2508 EXECUTIVE COMPENSATION ASSESSOR POSITION DESCRIPTIONS

2509 CEO

2510 Alternate Titles:

2511 • Chairman of the Board & CEO; Chief Executive Officer; Executive Director CEO;

2512 President; Top Executive; Top Executive Officer; Top Group Executive

2513 Overview:

2514 • Plans, develops, establishes and oversees interpretation and implementation of

2515 policies and objectives of organization in accordance with board directives and

2516 corporate charter.

2517 Typical Functions:

2518 • Responsible for the profitability of the entire organization.

2519 • Holds position of the top executive and principal organization leader in the

2520 organization.

2521 • This position is distinguished from others in that it is the top ranking executive and, in

2522 most cases, is the highest paid executive in the organization.

2523 • Confers with organization officials to plan business objectives, to develop

2524 organizational policies to coordinate functions and operations between divisions and

2525 departments, and to establish responsibilities and procedures for obtaining objectives.

2526 • Reviews activity reports and financial statements to determine progress and status in

2527 attaining objectives and revises objectives and plans in accordance with current

2528 conditions.

2529 • Directs and coordinates formulation of financial programs to provide funding for new

2530 or continuing operations to maximize returns on investments and to increase

2531 productivity.

2532 • Plans and develops industrial, labor and public relations policies designed to improve

2533 company's image and relations with customers, employees, stockholders and public.

2534 • Evaluates performance of executives for compliance with established policies and  
2535 objectives of firm and contributions in attaining objectives.

2536 • May preside over Board of Directors.

2537 • May serve as chairman of committees, such as management, executive, engineering and  
2538 sales.

2539 EVP

2540 Alternate Titles:

2541 • Executive Vice President; Group Vice President; Senior Vice President; Vice  
2542 President Executive

2543 Overview:

2544 • Directs, plans, approves, revises and implements overall corporate growth  
2545 strategies and personnel activities.

2546 Typical Functions:

2547 • Oversees a broad range of activities or functions in the organization.

2548 • This position is distinguished in that it is responsible for a broad range of activities  
2549 or functions in the organization.

2550 C-6

2551 • In larger organizations, Vice President level position(s) may report to the Executive  
2552 Vice President.

2553 • Develops, recommends, evaluates and obtains approval of all major corporate  
2554 personnel and operational plans and programs.

2555 • Selects, develops and motivates necessary management talent.

2556 • Guides the development of innovative compensation and benefit programs and  
2557 provides cost control of this element.

2558 • Contributes to solutions of major public problems.

2559 • May direct operations and/or administrative functions.

2560 • May provide staff support services to operating groups in the areas of operations,  
2561 distribution, personnel and corporate office administrative services and participate  
2562 as a member of the Executive Committee in planning and controlling corporate  
2563 growth and evaluating performance against objectives.

2564 Legal Top Executive

2565 Alternate Titles:

2566 • Chief Legal Executive; Legal Counsel Chief; Top Legal Officer; Vice President Legal

2567 Overview:

2568 • Directs, oversees and controls legal activities and functions to ensure the  
2569 organization's legal posture is developed and maintained.

2570 Typical Functions:

2571 • Establishes legal services required by the organization and ensures that the  
2572 organization is protected from any legal action.

2573 • Provides officers and directors with advice and guidance in identifying the critical  
2574 problems to which the application of legal principals yields the greatest  
2575 opportunities for minimizing risks and maximizing profits.

2576 • Works with all departments on developing and modifying policies and procedures  
2577 to conform to legal requirements.

2578 • Reviews and controls department budget to support systematically planned  
2579 programs of legal actions or defenses and to assure optimum deployment of  
2580 resource within approved budget.

2581 • Keeps fully informed on all legislation affecting the organization's operations and of  
2582 all new developments in corporate legal matters, and keeps all levels of  
2583 management informed of applicable new laws and of the progress and results of  
2584 court cases.

2585 • Develops a professionally competent staff of attorneys and legal and paralegal  
2586 generalists and specialists.

2587 • Serves as liaison with carefully selected outside legal firms and monitors and  
2588 evaluates their activities.

2589 Chief Administrative Officer

2590 Alternate Titles:

2591 • Administrative Vice President; Corporate Services Head; Head of Corporate  
2592 Services; Top Administrative Officer; Vice President Administration

2593 Overview:

2594 C-7

2595 • Directs, plans, develops and establishes policies and objectives of functions in  
2596 accordance with objectives of organization.

2597 Typical Functions:

2598 • Heads multifunctional support divisions or departments such as, but not limited to,  
2599 administration, data communications, facilities management, human resources  
2600 services, insurance, office services, purchasing, security, etc.

2601 • Confers with organization officials to plan business objectives, to develop



2602 organizational policies and to coordinate functions.

2603 • Provides support and assistance to other functions and operating units of the

2604 organization.

2605 • Interprets company policy to employees and enforces company policy and practices.

2606 • Develops human resource management policy and programs that contribute to the

2607 acquisition, retention, motivation and development of company employees capable

2608 of meeting current and future organizational needs and objectives.

2609 • Provides physical working environment that provides a positive, productive climate

2610 for operations through maintenance, planning and general building services.

2611 • Ensures efficiency of internal non-electronic data processing (EDP) management

2612 systems through improved organizational structure, continued surveillance, work

2613 methods programs and establishing performance standards.

2614 • Provides non-EDP equipment and supplies that effectively meet operational

2615 requirements with a minimum expenditure.

2616 • Counsels management on strategic planning and organization design processes,

2617 combined with recommendations and insights that contribute to overall plan

2618 strategic management and corporate direction.

- 2619 • May guide the company's formal strategic planning effort.
- 2620 • May provide general legal counsel to management, with a minimum use of external
- 2621 counsel.
- 2622 Top Treasurer Corporate
- 2623 Alternate Titles:
- 2624 • Corporate Treasurer; Treasurer Corporate
- 2625 Overview:
- 2626 • Directs and coordinates the organization's treasury activities including receipt,
- 2627 disbursement, banking, protection and custody and investment of funds, securities
- 2628 and financial instruments.
- 2629 Typical Functions:
- 2630 • Analyzes financial records to forecast future financial position and budget
- 2631 requirements.
- 2632 • Evaluates need for procurement of funds and investment of surplus.
- 2633 • Advises CFO on investments and loans for short- and long-range financial plans.
- 2634 • Prepares financial reports for CFO.
- 2635 • Develops policies and procedures for account collections and extension of credit to

2636 customers.

2637 C-8

2638 Top Internal Auditor

2639 Alternate Titles:

2640 • Auditor Top; Internal Auditor Top; Top Auditor

2641 Overview:

2642 • Directs, develops and administers the organization's internal audit program system

2643 and procedures to determine the effectiveness of controls, accuracy of records and

2644 efficiency of operations.

2645 Typical Functions:

2646 • Reviews company operations and each financial system and evaluates their

2647 efficiency, effectiveness and compliance with internal corporate policies and

2648 procedures and external laws and government regulations.

2649 • Measures and evaluates the effectiveness and efficiency of business practices and

2650 operations, the reliability of financial reporting, the process for deterring and

2651 investigating fraud and the safeguarding of company assets.

2652 • Examines and evaluates the organization's financial and information systems,

2653 management procedures, and managerial and internal controls to ensure records  
2654 and controls are accurate.

2655 • Analyzes and recommends business improvements and ways to better execute the  
2656 organization’s responsibilities.

2657 • Recommends controls for organization’s computer system to ensure reliability of  
2658 the system and integrity of the data.

2659 • Provides counsel and advice to management regarding implications of audit  
2660 findings, and recommends appropriate corrective measures.

2661 Please note that the State Auditor’s Office has greater responsibilities than described in  
2662 the

2663 survey description. The Office conducts financial, performance and technical assessments  
2664 of programs, departments, agencies, authorities, contracts and vendors. While these  
2665 audits

2666 and reports may uncover problems and issues, they also contain recommendations to  
2667 improve accountability, efficiency and transparency, making state government work  
2668 better

2669 for the citizens of the Commonwealth. The Office consists of Audit Operations, the

2670 Administration of Finance Division, the Bureau of Special Investigations and the  
2671 Division of

2672 Local Mandates.

2673 Chairman of the Board

2674 Alternate Titles:

2675 • Board Chair (outside member)

2676 Overview:

2677 • Directs board meetings.

2678 Typical Functions:

2679 • Oversees board members and manages various committees.

2680 • Represents the needs and interests of shareholders.

2681 • Votes on various matters.

2682 • NOTE: This is typically a position elected by other board members who are in turn  
2683 elected positions.

2684 • Likely unpaid for service if an inside member who also serves as a member of  
2685 management.

2686 C-9

2687 • As an outside board member, pay is for board meeting and committee meeting

2688 attendance, plus other activities related to that service.

2689 Chief Operating Officer

2690 Alternate Titles:

2691 • COO; President & Chief Operating Officer; Top Operations Officer; Vice President

2692 Operations

2693 Overview:

2694 • Heads, plans, oversees and coordinates the entire operation of an organization

2695 toward the achievement of established policies, goals and operating objectives.

2696 Typical Functions:

2697 • Collaborates in the planning and formulation of organization policies and practices.

2698 • Oversees the design, operation and improvement of the system that creates and

2699 delivers the organization's products or services.

2700 • Oversees and adjusts organization's processes and operations as necessary to

2701 ensure efficient and effective execution of policies and procedures.

2702 • This position is nearly always the second highest paid position in the organization.

2703 • Provides operational guidance in analyzing and appraising the effectiveness of

2704 organizational operations.

2705 • Participates in the planning, development, implementation and evaluation of key  
2706 business and performance goals, short- and long-terms strategic planning and  
2707 objectives, plans, budgets, programs and policies.

2708 • Evaluates operating results throughout the organization to ensure that organization  
2709 growth and objectives are being met.

2710 • Guides and leads other members of management.

2711 • Monitors the capital expenditure and asset redeployment activities.

2712 C-10

2713 Acknowledgements:

2714 About SullivanCotter: Sullivan, Cotter and Associates, Inc. is an independent consulting  
2715 firm

2716 specializing in executive, physician and employee compensation and governance in the

2717 health care and not-for-profit industry with a specific focus within health care, higher

2718 education, associations and foundations. Within the compensation arena, SullivanCotter

2719 covers direct and indirect compensation, qualified and nonqualified benefits, rewards,

2720 perquisites and other forms of remuneration. In addition, SullivanCotter performs

2721 assessments and mergers and acquisition due diligence around business valuations and

2722 fair market value.

2723 About ERI: ERI Economic Research Institute was founded over 25 years ago to provide  
2724 compensation, benefits and Human Resource research for private and public  
2725 organizations

2726 in the form of published reports and software database products. Revenues for ERI are  
2727 earned solely from these cost of living and salary survey software and publication sales.

2728 ERI does not provide fee-for-service consulting.

2729 ERI's research database software subscriptions are available to management, analysts and  
2730 consultants and are now widely used by client organizations. Subscribers include  
2731 corporate

2732 compensation, relocation, human resources and other professionals, as well as  
2733 independent consultants and counselors and US and Canadian public sector  
2734 administrators

2735 (including military, law enforcement, city/county, state/provincial and federal  
2736 government  
2737 pay administrators).

2738 About Executive Compensation Assessor: The Executive Compensation Assessor®  
2739 software

2740 compares salaries and bonuses for more than 500 position titles in the US, Canada, and  
2741 Europe. Executive compensation levels are calculated based on user input for position,



2742 industry, location, pay strategy, executive performance, and salary planning date.

2743 Compare

2744 your organization's executive pay packages to competitors, viewing their past

2745 compensation packages for top officers, including stock options and benefits. This is the

2746 most comprehensive database of executive compensation information available.

2747 D-1

2748 APPENDIX D: LEGISLATIVE COMPENSATION

2749 BASE PAY FOR LEGISLATORS

2750 Massachusetts legislators received a base pay of \$60,033 in 2013.

2751 Voters adopted a constitutional amendment in 1998, effective for the 2001-02 legislative

2752 session, directly linking the annual change in legislative salaries to the change in median

2753 household income in the Commonwealth. However, the lack of timely median household

2754 income data has forced administrations to improvise when estimating the growth in

2755 income for the year preceding the start of each session. As a result, there is no consistent

2756 method for determining the biennial change in legislative salaries. The Commission

2757 sought

2758 to find a method for calculating changes in legislative pay that is fair, consistent, and

2759 avoids

2760 arbitrariness.

2761 The Commission has researched a variety of options and data sources for calculating

2762 biennial changes in legislative pay based on the increase/decrease of income for state

2763 residents. The Commission recommends using data from the Bureau of Economic

2764 Analysis

2765 (BEA) that measures the quarterly change in salaries and wages.

2766 The BEA data measures statewide income in the aggregate, not the median. However, the

2767 BEA releases updated data frequently, with lag times of three months or less, so using

2768 this

2769 resource addresses the critical challenge of timely data. Wages and salaries include

2770 commissions, tips, and bonuses; voluntary employee contributions to deferred

2771 compensation plans, such as 401(k) plans; employee gains from exercising stock options;

2772 and receipts-in-kind that represent income. Wages and salaries are measured before

2773 deductions, such as for Social Security contributions, union dues, and voluntary

2774 employee

2775 contributions to defined contribution pension plans.<sup>20</sup>

2776 The Commission specifically recommends that future administrations use BEA quarterly

2777 data measuring the change in wages and salaries in Massachusetts for the most recent  
2778 eight  
2779 quarters to determine the biennial change in legislative salaries. For the 2015-2016  
2780 session, this calculation would measure the change in wages and salaries between Q4  
2781 2012  
2782 and Q3 2014.

2783 20 Bureau of Economic Analysis, U.S. Department of Commerce, State Personal Income  
2784 and Employment:

2785 Concepts, Data Sources, and Statistical Methods, September 2014.

2786 D-2

2787 Table D-1

2788 Comparison of Actual Pay Changes and Changes Using BEA Method

2789 Session

2790 Actual Pay and

2791 Percentage Change

2792 BEA, 8 Most Recent

2793 Quarters and

2794 Percentage Change

|      |                                    |
|------|------------------------------------|
| 2795 | 2007 (base year) \$58,197 \$58,197 |
| 2796 | 2009-10 session \$61,440           |
| 2797 | (+5.6%)                            |
| 2798 | \$62,206                           |
| 2799 | (+6.9%)                            |
| 2800 | 2011-12 session \$61,133           |
| 2801 | (-0.5%)                            |
| 2802 | \$62,585                           |
| 2803 | (+0.6%)                            |
| 2804 | 2013-14 session \$60,032           |
| 2805 | (-1.8%)                            |
| 2806 | \$66,410                           |
| 2807 | (+6.1%)                            |
| 2808 | 2015-16 session                    |
| 2809 | projected N/A                      |
| 2810 | \$63,994                           |
| 2811 | (+6.6% based on 2013-              |

2812 14 actual pay)21

2813 Note: Calculations for BEA are based on the data that was available at the time of  
2814 calculation.

## 2815 LEADERSHIP STIPENDS AND SPECIAL COMPENSATION FOR LEGISLATORS

2816 Two laws govern special compensation types for Massachusetts representatives and  
2817 senators: special payments for “expenses” and “per diem” are regulated by Massachusetts  
2818 General Laws Part I Section 9B, and special compensation for leadership roles, including  
2819 Speaker of the House, President of the Senate, and chairman/vice chairman roles on  
2820 specific committees, are regulated by Section 3 Chapter 192 of the 1994 Acts (with  
2821 substantive revisions in 2000 and 2005). A section at the end of this appendix follows  
2822 with  
2823 relevant legal language for the two laws governing special compensation above base pay  
2824 for Massachusetts legislators.

2825 Massachusetts General Laws Part I Section 9B dictates both the per diem and expenses  
2826 payments. These are paid in addition to the base salaries for legislators.

2827 • Each member of the legislature is paid \$7,200 a year for expenses.

2828 • Per diem payments are made for each day the legislature is in session, as well as any

2829 other day a legislator goes to the state house in performance of official duties. They range

2830 from \$10 to \$100, based on proximity to Beacon Hill (see Figure D-1, and detail below).

2831 21 The projection for the 2015-16 pay is based on the most recent seven quarters of BEA

2832 wages and salary

2833 data, covering Q4 2012 through Q2 2014. Data for Q3 2014 will be available mid-

2834 December.

2835 Legislato

2836 Table Dpay.

2837 The

2838 leadersh

2839 legislato

2840 ors in leade

2841 -2 shows th

2842 e additional

2843 hip roles inc

2844 ors.

2845 Per Diem

2846 rship positi

2847 e distributi

2848 l sources of  
2849 crease the a  
2850 F  
2851 m Amounts fo  
2852 ions receive  
2853 on of paym  
2854 f compensat  
2855 average pay  
2856 D-3  
2857 igure D-1  
2858 or Massachu  
2859 e stipends ra  
2860 ents under  
2861 tion of per  
2862 level above  
2863 usetts Legisl  
2864 anging from

2865 the current  
2866 diem, expen  
2867 e the base p  
2868 lators  
2869 m \$7,500 to  
2870 t laws gove  
2871 nses, and co  
2872 pay rates fo  
2873 \$35,000.  
2874 rning legisl  
2875 ompensatio  
2876 r Massachu  
2877 lative  
2878 on for  
2879 usetts  
2880 D-4  
2881 Table D-2



2882 Current Legislative Salaries by Position

2883 Position

2884 Number

2885 in this

2886 position

2887 Present

2888 Base Pay Stipend

2889 Total Base

2890 Pay and

2891 Stipend Expenses

2892 Total Base

2893 Pay,

2894 Stipend

2895 and

2896 Expenses

2897 Open

2898 Checkbook\*

2899 President of the Senate and Speaker of the House 2 6 0,033 3 5,000 9 5,033 7,200  
2900 102,233 102,279

2901 Chairmen of the House and Senate Committees on

2902 Ways and Means 2 60,033 2 5,000 8 5,033 7,200 9 2,233

2903 Floor Leaders of each of the major political parties

2904 in the Senate and House 2 60,033 2 2,500 8 2,533 7,200 8 9,733

2905 The President pro tempore of the Senate,

2906 The Speaker pro tempore of the House, 2 60,033 15,000 75,033 7,200 82,233

2907 The Assistant and Second Assistant Floor Leaders of

2908 each of the major political parties in the Senate and

2909 the House 8 60,033 15,000 75,033 7,200 82,233

2910 The Third Assistant Floor Leaders of the minority party

2911 in the Senate and House and of the majority party in

2912 the Senate 3 60,033 15,000 75,033 7,200 82,233

2913 The Chairmen of each of the four divisions of the

2914 House 4 60,033 15,000 75,033 7,200 82,233

2915 The Chairman of the House Committee on Rules 1 6 0,033 1 5,000 7 5,033 7,200 8 2,233

2916 The Vice Chairmen of the Senate and House

2917 Committees on Ways and Means 2 60,033 15,000 75,033 7,200 82,233

2918 The ranking minority members of the Senate and

2919 House Committees on Ways and Means 2 60,033 15,000 75,033 7,200 82,233

2920 The Chairmen of the Senate and House Committees

2921 on Bonding, Capital Expenditures and State Assets;

2922 Post Audit and Oversight; State Administration and

2923 Regulatory Oversight; Health Care Financing; Financial

2924 Services; the Joint Committee on Revenue; and the

2925 Committee on Economic Development and Emerging

2926 Technologies 14 60,033 1 5,000 7 5,033 7,200 8 2,233

2927 The Chairmen of all other Committees of the Senate

2928 and the House of representatives established by the

2929 joint rules, or by the senate or house rules, 6 0,033 7,500 6 7,533 7,200 7 4,733

2930 The Vice Chairman and the ranking minority member

2931 of the House committee on rules,

2932 2

2933 60,033 7,500 67,533 7,200 74,733

2934 The Vice Chairman of the House Committee on Post

2935 Audit and Oversight,

2936 1

2937 60,033 7,500 67,533 7,200 74,733

2938 The Assistant Vice Chairmen of the Senate and House

2939 Committees on Ways and Means,

2940 2

2941 60,033 7,500 67,533 7,200 74,733

2942 The House Vice Chairmen of the Committees on

2943 Financial Services; Health Care Financing; Bonding,

2944 Capital Expenditures and State Assets; State

2945 Administration and Regulatory Oversight; and

2946 Revenue.

2947 5

2948 60,033 7,500 67,533 7,200 74,733

2949 The House ranking minority member of the

2950 Committee on Bonding, Capital Expenditures and

2951

1

2952

60,033 7,500 67,533 7,200 74,733

2953

The House Vice Chairman and the House ranking

2954

minority member of the committee on Economic

2955

Development and Emerging Technologies,

2956

2

2957

60,033 7,500 67,533 7,200 74,733

2958

The Senate and House ranking minority members of

2959

the Committee on Health Care Financing 2 60,033 7,500 6 7,533 7,200 7 4,733

2960

All other members of the House and Senate 6 0,033 - 6 0,033 7,200 6 7,233

2961

Note: \*Specific special payment data reflects earnings rather than rate. The state's open

2962

checkbook explains what can account for the

2963

difference between earnings and rate:

2964

<http://opencheckbook.itd.state.ma.us/StateOfMass/Help/FAQ.html#q2.2>. "The Annual Rate is

2965

the calculated annual rate for an employee, while earnings are the year-to-date actual

2966

payments received. Earnings may be lower than

2967

Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave

2968

during the year. Earnings that are higher than

2969 Annual Rate reflect payments from a number of possible sources, such as overtime,  
2970 additional pay for working overnight, on weekends or  
2971 holidays, or some recognitions for length of service or educational degrees.”  
2972 D-5  
2973 Additionally there are some federal tax laws that apply to state legislators, specifically:  
2974 • Expenses claimed as Office Expenses are generally covered by Form 8829, Expenses  
2975 for Business Use of Your Home <http://www.irs.gov/Businesses/Small-Businesses-&->  
2976 Self-  
2977 Employed/Home-Office-Deduction and Business Expenses <http://www.irs.gov/>  
2978 Businesses/Small-Businesses-&-Self-Employed/Deducting-Business-Expenses.  
2979 • The Internal Revenue Bulletin: 2010-17, published on April 26, 2010, T.C. 9481  
2980 [http://www.irs.gov/irb/2010-17\\_IRB/ar12.html](http://www.irs.gov/irb/2010-17_IRB/ar12.html), specifically defines deductions for Travel  
2981 for State Legislators.  
2982 COMPARISONS WITH LEGISLATORS IN OTHER STATES  
2983 Table D-3 summarizes the compensation for Office Supplies, District Offices and  
2984 Staffing for  
2985 legislators in the all 50 states.  
2986 Table D-3

2987 2014 State Legislator Compensation—Office Supplies, District Offices and Staffing

2988 State Office Supplies, District Offices and Staffing

2989 Alabama None, although annual appropriation to certain positions may be

2990 allocated.

2991 Alaska

2992 Senators receive up to \$20,000/ year and representatives receive up to

2993 \$16,000/year for postage per their choice for postage, stationery and

2994 other legislative expenses. Staffing allowance is determined by the rules

2995 and presiding officers, depending on the time of year.

2996 Arizona None.

2997 Arkansas

2998 Legislators receive a maximum reimbursement of \$14,400/year for

2999 legislative expenses. Committee chairs, vice chairs and standing

3000 subcommittee chairs may claim additional reimbursement up to

3001 \$3,600/year.

3002 California

3003 Assembly members have a base allowance of \$263,000/year to cover

3004 these expenses. Senate member expenses are paid directly and  
3005 maintained by the Senate Rules Committee.  
3006 Colorado None.  
3007 Connecticut Senators receive \$5,500/year and representatives receive \$4,500/year in  
3008 unvouchered expense allowance.  
3009 Delaware Office supplies are distributed out of the general House supply budget.  
3010 Florida Senate: \$2,921/month for district office expenses. House: \$2,482/month  
3011 for district office expenses.  
3012 Georgia  
3013 Legislators have \$7,000/year reimbursable expense account. If members  
3014 request, and provide receipts, they are reimbursed for personal services,  
3015 office equipment, rent, supplies, transportation, telecommunications,  
3016 etc.  
3017 D-6  
3018 State Office Supplies, District Offices and Staffing  
3019 Hawaii No district offices. The allocation for session staffing is approximately  
3020 \$5,000–\$8,000/month for the January–April legislative session.



3021 Idaho \$1,875/year for unvouchered constituent expense. No staffing  
3022 allowance.

3023 Illinois Senators receive \$83,063/year and representatives \$69,409/year for  
3024 office expenses, including district offices and staffing.

3025 Indiana These expenses come out of one main Senate budget. No district offices.

3026 Iowa \$300/month to cover district constituency postage, travel, telephone  
3027 and other expenses. No staffing allowance.

3028 Kansas

3029 Allowed \$7,083/year, which is taxable income for the legislators. Staffing  
3030 allowances vary for leadership, which has its own budget. Legislators are  
3031 provided with secretaries during session only.

3032 Kentucky \$1,788.51/year for district expenses during interim.

3033 Louisiana

3034 Allowed \$500/month. Senators and representatives receive an  
3035 additional \$1,500/month supplemental allowance for vouchered office  
3036 expenses, rent and travel mileage in district. Senators and  
3037 representatives have staff allowances of \$2,000/month starting salary

3038 up to \$3,000/month, with annual increases.

3039 Maine None; however, supplies for staff offices are provided and paid for out  
3040 of general legislative account.

3041 Maryland

3042 \$18,265/year for normal expenses of an office with limits on postage,  
3043 telephone and publications; members must document expenses.

3044 Legislators must use \$5,800 for clerical services. Senators receive one  
3045 administrative assistant and session secretary.

3046 Massachusetts Allowed \$7,200/year for office expenses.

3047 Michigan \$51,900 per majority Senator for office budget and \$51,900 for minority  
3048 Senator for office budget.

3049 Minnesota

3050 Supplies provided in the Capitol. In the House, staffing is provided  
3051 centrally. Senators have one legislative assistant and are given \$75/week  
3052 for interns. No district offices.

3053 Mississippi \$1,500/month out of session.

3054 Missouri \$700/month to cover all reasonable and necessary business expenses.

3055 Montana None.

3056 Nebraska No allowance; however, each member is provided with two full-time  
3057 Capitol staff year-round.

3058 Nevada None.

3059 New

3060 Hampshire None.

3061 New Jersey Allowed \$1,250 for office supplies. Equipment and furnishings are  
3062 D-7

3063 State Office Supplies, District Offices and Staffing  
3064 supplied through a district office program, and there is \$110,000/year  
3065 for district office personnel. The state provides stationery for each  
3066 legislator and \$10,000 for postage stamps.

3067 New Mexico None.

3068 New York

3069 Staff allowance (district and Capitol) is set by the majority leader for  
3070 majority members and by the minority leader for minority members.

3071 Geographic location, seniority and leadership responsibilities will cause

3072 variations.

3073 North Carolina

3074 Non-leaders receive \$6,708/year for any legislative expenses not

3075 otherwise provided. Full-time secretarial assistance is provided during

3076 session.

3077 North Dakota None.

3078 Ohio None.

3079 Oklahoma

3080 Each member is given a \$1,500/year allotment. This may be spent on

3081 electronic communications such as cell phone bills as well as office

3082 expenses.

3083 Oregon

3084 \$36,367/year for session staffing and \$2,692.80 for services and

3085 supplies. For interim periods, legislators receive \$68,538/biennium to

3086 spend as they choose. They also receive an additional \$450–\$750/month

3087 during interim only, as a district allowance, depending on geographic

3088 size of district.

3089 Pennsylvania Staffing is determined by leadership.

3090 Rhode Island None.

3091 South Carolina

3092 Senate: \$3,400/year for postage, stationery and telephone. House:

3093 \$1,800/year for telephone and \$600/year for postage. Legislators also

3094 receive \$1,000/month for district expenses that is treated as income.

3095 South Dakota None.

3096 Tennessee Allowed \$1,000/month for expenses in district (U).

3097 Texas

3098 Approved allowance for staff salaries, supplies, stationery, postage,

3099 district office rental, telephone expense, etc. Senate and House

3100 allocations are not the same.

3101 Utah None.

3102 Vermont None.

3103 Virginia

3104 Legislators receive \$1,250/month and leadership receives \$1,750/month

3105 as an office expense allowance. Legislators receive a staffing allowance

3106 of \$56,000/year; leadership receives \$74,879/year.

3107 Washington Senate: \$7,800/year for legislative expenses, for which the legislator has

3108 not been otherwise entitled to reimbursement. No staffing allowance.

3109 West Virginia None.

3110 D-8

3111 State Office Supplies, District Offices and Staffing

3112 Wisconsin

3113 \$15,000/two-year session in the Assembly. No available staffing at

3114 district office. \$45,000/two-year period for office expenses.

3115 \$191,700/two-year period for staffing allowance.

3116 Wyoming \$750/quarter through the constituent service allowance.

3117 Source: National Conference of State Legislatures 2014

3118 EXCERPTS OF LAWS GOVERNING SPECIAL COMPENSATION FOR

3119 LEGISLATORS

3120 Section 3

3121 1994 Act:

3122 Chapter 192. AN ACT FURTHER REGULATING LEGISLATIVE AND

3123 CONSTITUTIONAL

3124 OFFICERS' COMPENSATION

3125 Be it enacted, etc., as follows:

3126 SECTION 1. To provide for supplementing certain items in the general appropriation act  
3127 for

3128 fiscal year nineteen hundred and ninety-five, the sums set forth in section two are hereby  
3129 appropriated for the several purposes and subject to the conditions specified in chapter  
3130 sixty of the acts of nineteen hundred and ninety-four, and subject to the provisions of law  
3131 regulating the disbursement of public funds and the conditions pertaining to  
3132 appropriations in said chapter sixty for the fiscal year ending June thirtieth, nineteen  
3133 hundred and ninety-five, the sums so appropriated shall be in addition to any amount  
3134 available for the purpose,

3135 SECTION 3. Notwithstanding the provisions of any other law to the contrary and except  
3136 as

3137 herein provided, each member of the general court shall receive for each regular annual  
3138 session forty-six thousand four hundred and ten dollars. The president of the senate and  
3139 the speaker of the house of representatives shall each receive for each regular session  
3140 eighty-one thousand four hundred and ten dollars. The chairman of the senate committee  
3141 on ways and means and the chairman of the house committee on ways and means shall

3142 each receive for each regular session seventy-one thousand four hundred and ten dollars.

3143 The floor leaders of each of the major political parties in the senate and house of

3144 representatives shall each receive sixty-eight thousand nine hundred and ten dollars. The

3145 assistant floor leaders of each of the major political parties in the senate and the assistant

3146 floor leader of each of the major political parties in the house of representatives, and the

3147 second assistant floor leaders of each of the major political parties in the senate and house

3148 of representatives, the third assistant floor leader of the minority party in the senate and

3149 house of representatives, the vice chairman of the house committee on ways and means

3150 and the vice chairman of the senate committee on ways and means and the ranking

3151 minority members of the house and senate committees on ways and means, the senate

3152 chairman and the house chairman of the committee on post audit and oversight, the

3153 senate chairman

3154 and the house chairman of the committee on taxation, the senate chairman and

3155 the house chairman of the committee on science and technology shall each receive

3156 sixtyD-

3157 9

3158 one thousand four hundred and ten dollars. Other chairmen of committees of the house of

3159 representatives and the senate established by the joint rules or the house or senate rules,



3160 and the house vice chairman of the committee on post audit and oversight, the assistant  
3161 vice chairman of the senate committee on ways and means and the assistant vice  
3162 chairman  
3163 of the house committee on ways and means and the vice chairman of the house  
3164 committee  
3165 on taxation shall each receive fifty-three thousand nine hundred and ten dollars, provided,  
3166 however, that no chairman who serves as chairman of more than one such committee  
3167 shall  
3168 receive more than the compensation established for a chairman of one of any such  
3169 committees. Each member of the general court shall be entitled to be paid for his  
3170 compensation for each such session at the rate of one-twelfth the amount of  
3171 compensation  
3172 for such session for each full month of the session. Such payment shall be to him, upon  
3173 his  
3174 request, on the last legislative day in which the general court is in session preceding the  
3175 fifteenth day of each month, and on the date preceding the last legislative day of each  
3176 month, and shall be for an amount not exceeding the proportion then due at the aforesaid  
3177 rate; provided, that the state treasurer may, during such regular session, make additional  
3178 payments on account, in excess of such monthly rate, to any member making written

3179 request but the amount of such additional payments shall not exceed, in the aggregate,  
3180 fifteen hundred dollars in any one such session, or two thousand dollars if such session  
3181 continues beyond July first, and in no event shall the amount of all payments under this  
3182 section during such session to any member exceed, in the aggregate, the compensation of  
3183 such member for such session.

3184 SECTION 4. Section three of this act shall survive the expiration of the fiscal year.

3185 SECTION 5. Section 9B of said chapter 3 as appearing in the 1992 Official Edition is  
3186 hereby

3187 amended by striking cut the first paragraph and inserting in place thereof the following  
3188 paragraph:-

3189 Each member of the general court shall receive thirty-six hundred dollars annually for  
3190 expenses to be paid as follows:- each member shall be entitled to receive three hundred  
3191 dollars on the first day of each session and the first day of each month thereafter until

3192 said

3193 sum of thirty-six hundred dollars shall have been paid; and on the last day of the session  
3194 there shall be paid to each member of the general court the balance, if any, of said sum of  
3195 thirty-six hundred dollars.

3196 SECTION 6. Section 1 of chapter 6 of the General Laws as appearing in the 1992  
3197 Official

3198 Edition is hereby amended by striking out, in line 1, the word "seventy-five" and  
3199 inserting

3200 in place thereof the following word:- ninety.

3201 SECTION 7. Section 2 of said chapter 6 of the General Laws, as so appearing, is hereby  
3202 amended by striking out, in line 1, the word "sixty" and inserting in place thereof the  
3203 following word:- seventy-five.

3204 SECTION 8. Section 1 of chapter 9 of the General Laws, as appearing in the 1992  
3205 Official

3206 Edition, is hereby amended by striking out, in line 8, the word "sixty" and inserting in  
3207 place

3208 thereof the word:- seventy-five.

3209 D-10

3210 SECTION 9. Section 1 of chapter 10 of the General Laws, as appearing in the 1992  
3211 Official

3212 Edition, is hereby amended by striking out, in line 3, the word "sixty" and inserting in  
3213 place

3214 thereof the following word:- seventy-five.

3215 SECTION 10. Section 1 of chapter 11 of the General Laws, as appearing in the 1992

3216 Official

3217 Edition, is hereby amended by striking out, in line 4, the word "sixty" and inserting in

3218 place

3219 thereof the following word:- seventy-five.

3220 SECTION 11. Section 1 of chapter 12 of the General Laws, as appearing in the 1992

3221 Official

3222 Edition, is hereby amended by striking out, in line 3, the word "sixty-Five" and inserting

3223 in

3224 place thereof the following word:- eighty.

3225 SECTION 12. There is hereby established a special commission on the compensation of

3226 legislators consisting of the president and chief executive officer of the New England

3227 Electric System, the president of Robinson Lake Sawyer Miller, the president of Suffolk

3228 University and two members to be appointed by the governor. The commission shall

3229 make

3230 an investigation and study of the most independent method of determining cost-of-living

3231 adjustments to the salaries of members of the general court. Said commission shall report

3232 to the general court the results of its investigation and study, and its recommendations, if

3233 any, together with drafts of legislation necessary to carry such recommendations into  
3234 effect

3235 by filing the same with the clerk of the senate and the clerk of the house of  
3236 representatives

3237 on or before the second Wednesday of December, nineteen hundred and ninety-five.

3238 SECTION 13. The provisions of sections two, three, four and five shall take effect as of

3239 January fourth, nineteen hundred and ninety-five. The provisions of sections six and

3240 seven

3241 shall take effect as of January fifth, nineteen hundred and ninety-five. The provisions of

3242 sections eight, nine, ten and eleven shall take effect as of January eighteenth, nineteen

3243 hundred and ninety-five. The remaining provisions of this act shall take effect upon

3244 passage.

3245 Approved December 8, 1994.

3246 2000 Act:

3247 Chap. 0086. AN ACT RELATIVE TO THE COMPENSATION OF CERTAIN

3248 MEMBERS OF THE

3249 LEGISLATIVE COMMITTEE ON EDUCATION, ARTS AND HUMANITIES.

3250 Whereas, The deferred operation of this act would tend to defeat its purpose, which is to

3251 provide a compensation schedule for certain members of the general court, therefore it is  
3252 hereby declared to be an emergency law, necessary for the immediate preservation of the  
3253 public convenience.

3254 Be it enacted, etc., as follows:

3255 SECTION 1. Section 3 of chapter 192 of the acts of 1994, as amended by section 262 of  
3256 chapter 194 of the acts of 1998, is hereby further amended by striking out the fifth  
3257 sentence and inserting in place thereof the following sentence:- The assistant floor leaders  
3258 of each of the major political parties in the senate, the assistant floor leader of each of the  
3259 D-11  
3260 major political parties in the house of representatives, the second assistant floor leaders of  
3261 each of the major political parties in the senate and house of representatives, the third  
3262 assistant floor leader of the minority party in the senate and house of representatives, the  
3263 chairmen of each of the four divisions of the house of representatives, the chairman of the  
3264 house committee on rules, the chairman of the house committee on long-term debt and  
3265 capital expenditures, the vice chairman of the house committee on ways and means, the  
3266 vice chairman of the senate committee on ways and means, the ranking minority  
3267 members

3268 of the house and senate committees on ways and means, the senate chairman and the

3269 house chairman of the committee on post audit and oversight, the senate chairman and  
3270 the  
3271 house chairman of the committee on taxation, the senate chairman and the house  
3272 chairman  
3273 of the committee on science and technology and the senate chairman and the house  
3274 chairman of the committee on education, arts and humanities shall each receive for each  
3275 regular session \$15,000 additional compensation.

3276 SECTION 2. Said section 3 of said chapter 192, as amended by said section 262 of said  
3277 chapter 194, is hereby further amended by striking out the sixth sentence and inserting in  
3278 place thereof the following sentence:- Other chairmen of committees of the house of  
3279 representatives and the senate established by the joint rules or the house or senate rules,  
3280 the house vice chairman of the committee on post audit and oversight, the assistant vice  
3281 chairman of the senate committee on ways and means, the assistant vice chairman of the  
3282 house committee on ways and means, the house vice chairman of the committee on  
3283 taxation, the vice chairman and the ranking minority member of the house committee on  
3284 rules, the vice chairman and the ranking minority member of the house committee on  
3285 longterm  
3286 debt and capital expenditures, the house vice chairman, the senate vice chairman, the

3287 house ranking minority member and the senate ranking minority member of the  
3288 committee on education, arts and humanities shall each receive for each regular session  
3289 \$7,500 additional compensation; provided, however, that no chairman who serves as  
3290 chairman of more than one such committee shall receive more than the compensation  
3291 established for a chairman of one of any such committees.

3292 SECTION 3. Section 1 shall take effect as of January 12, 2000. Section 2 shall take effect  
3293 on  
3294 January 3, 2001.

3295 Approved May 17, 2000.

3296 2005 Act:

3297 Chapter 3 AN ACT RELATIVE TO COMPENSATION OF MEMBERS OF THE  
3298 GENERAL COURT.

3299 Whereas, The deferred operation of this act would tend to defeat its purpose, which is to  
3300 provide forthwith a compensation schedule for certain members of the general court,  
3301 therefore it is hereby declared to be an emergency law, necessary for the immediate  
3302 preservation of the public convenience.

3303 Be it enacted by the Senate and House of Representatives in General Court assembled,  
3304 and



3305 by the authority of the same, as follows:

3306 D-12

3307 SECTION 1. Section 9 of chapter 3 of the General Laws is hereby repealed.

3308 SECTION 2. Section 3 of chapter 192 of the acts of 1994, as most recently amended by

3309 section 2 of chapter 86 of the acts of 2000, is hereby further amended by striking out the

3310 fifth and sixth sentences and inserting in their place the following 2 sentences:- The

3311 president pro tempore of the senate, the speaker pro tempore of the house of

3312 representatives, the assistant floor leaders of each of the major political parties in the

3313 senate, the assistant floor leaders of each of the major political parties in the house of

3314 representatives, the second assistant floor leaders of each of the major political parties in

3315 the senate and house of representatives, the third assistant floor leaders of the minority

3316 party in the senate and house of representatives and of the majority party in the senate,

3317 the

3318 chairmen of each of the four divisions of the house of representatives, the chairman of the

3319 house committee on rules, the senate and house chairmen of the committee on bonding,

3320 capital expenditures and state assets, the vice chairman of the senate committee on ways

3321 and means, the vice chairman of the house committee on ways and means, the ranking

3322 minority members of the house and senate committees on ways and means, the chairman

3323 of the senate committee on post audit and oversight, the chairman of the house committee  
3324 on post audit and oversight, the senate and house chairmen of the committee on state  
3325 administration and regulatory oversight, the senate and house chairmen of the committee  
3326 on health care financing, the senate and house chairmen of the committee on financial  
3327 services, and the house chairman of the committee on economic development and  
3328 emerging technologies shall each receive for each regular annual session \$15,000  
3329 additional compensation, and shall not receive any other additional compensation under  
3330 this section. Chairmen of all other committees of the senate and the house of  
3331 representatives established by the joint rules, or by the senate or house rules, the vice  
3332 chairman of the house committee on rules, the ranking minority member of the house  
3333 committee on rules, the vice chairman of the house committee on post audit and  
3334 oversight,  
3335 the assistant vice chairman of the senate committee on ways and means, the assistant vice  
3336 chairman of the house committee on ways and means, the house vice chairman of the  
3337 committee on financial services, the house vice chairman of the committee on health care  
3338 financing, the house vice chairman of the committee on bonding, capital expenditures and  
3339 state assets, the house ranking minority member of the committee on bonding, capital  
3340 expenditures and state assets, the house vice chairman of the committee on state

3341 administration and regulatory oversight, the house vice chairman and the house ranking  
3342 minority member of the committee on economic development and emerging  
3343 technologies,  
3344 and the senate and house ranking minority members of the committee on health care  
3345 financing shall each receive for each regular annual session \$7,500 additional  
3346 compensation for each such position.

3347 SECTION 3. This act shall take effect as of January 5, 2005.

3348 Approved February 4, 2005.

3349 D-13

3350 Further updates to this law, 2006:

3351 2006, Chapter 64 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR  
3352 2006 TO

3353 PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND  
3354 FOR  
3355 CERTAIN OTHER ACTIVITIES AND PROJECTS.

3356 [...]SECTION 6. Section 3 of chapter 192 of the acts of 1994, as most recently amended  
3357 by  
3358 section 2 of chapter 3 of the acts of 2005, is hereby further amended by striking out the

3359 seventh and eighth sentences and inserting in place thereof the following sentence:- Each  
3360 member of the general court shall be entitled to be paid for his compensation for each  
3361 such  
3362 session on a bi-weekly basis. [...]

3363 Further updates to this law, 2007:

3364 2007, Chapter 16 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR  
3365 2007 TO  
3366 PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND  
3367 FOR  
3368 CERTAIN OTHER ACTIVITIES AND PROJECTS.

3369 [...]SECTION 4A. The fifth sentence of section 3 of chapter 192 of the acts of 1994, as  
3370 appearing in section 2 of chapter 3 of the acts of 2005, is hereby amended by striking out  
3371 the words “and the house chairman of the committee on economic development and  
3372 emerging technologies” and inserting in place thereof the following words “and the  
3373 senate  
3374 and house chairmen of the committee on economic development and emerging  
3375 technologies”. [...]

3376 Further updates to this law, 2008:

3377 2008, Chapter 62 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR  
3378 2008 TO

3379 PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND  
3380 FOR

3381 CERTAIN OTHER ACTIVITIES AND PROJECTS.

3382 [...]SECTION 3A. The fifth sentence of section 3 of chapter 192 of the acts of 1994 as  
3383 appearing in section 2 of chapter 3 of the acts of 2005, as most recently amended by  
3384 section

3385 4A of chapter 16 of the acts of 2007, is hereby further amended by inserting after the  
3386 words “financial services,” the following words:- and the senate and the house chairmen  
3387 of  
3388 the joint committee on revenue.

3389 SECTION 3B. Said fifth sentence of said section 3 of said chapter 192 is hereby further  
3390 amended by inserting after the word “technologies”, as appearing in section 4A of  
3391 chapter

3392 16 of the acts of 2007, the following words:- and the house vice chairman of the  
3393 committee  
3394 on revenue. [...]

3395 Further updates to this law, 2009:

3396 2009, Chapter 5 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR

3397 2009 TO

3398 PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND

3399 FOR

3400 CERTAIN OTHER ACTIVITIES AND PROJECTS.

3401 D-14

3402 [...]SECTION 6. The fifth sentence of section 3 of chapter 192 of the acts of 1994 is

3403 hereby

3404 amended by striking out the words “and the house vice chairman of the committee on

3405 revenue”, inserted by section 3B of chapter 62 of the acts of 2008.

3406 SECTION 7. The sixth sentence of said section 3 of said chapter 192, as amended by

3407 section

3408 2 of chapter 3 of the acts of 2005, is hereby further amended by inserting after the word

3409 “technologies”, in line 12, the following words:- , the house vice chairman of the

3410 committee

3411 on revenue. [...]

3412 Table of Per Diem by Municipality

3413 Legislators’ Municipality Per Diem

- 3414           Arlington, Belmont, Boston, Brookline, Cambridge, Chelsea, Dedham, Everett, Lynn,
- 3415   Malden,
- 3416           Medford, Melrose, Milton, Nahant, Newton, Quincy, Revere, Saugus, Somerville,
- 3417   Stoneham,
- 3418           Wakefield, Waltham, Watertown, Winchester, Winthrop or Woburn \$10
- 3419           Abington, Andover, Avon, Bedford, Beverly, Billerica, Boxford, Braintree, Brockton,
- 3420           Burlington, Canton, Carlisle, Cohasset, Concord, Danvers, Dover, Easton, Framingham,
- 3421           Hamilton, Hanover, Hingham, Holbrook, Hull, Lexington, Lincoln, Lynnfield,
- 3422   Manchester bythe
- 3423           Sea, Marblehead, Medfield, Middleton, Millis, Natick, Needham, North Andover, North
- 3424           Reading, Norwell, Norwood, Peabody, Randolph, Reading, Rockland, Salem, Scituate,
- 3425           Sharon, Sherborn, Stoughton, Sudbury, Swampscott, Tewksbury, Topsfield, Walpole,
- 3426           Wayland, Wellesley, Wenham, Weston, Westwood, Weymouth, Whitman or Wilmington
- 3427           \$18
- 3428           Acton, Ashland, Ayer, Bellingham, Blackstone, Bolton, Boxborough, Bridgewater,
- 3429   Carver,
- 3430           Chelmsford, Dracut, Dunstable, Duxbury, East Bridgewater, Essex, Foxborough,
- 3431   Franklin,

3432 Georgetown, Gloucester, Groton, Groveland, Halifax, Hanson, Harvard, Haverhill,  
3433 Holliston,  
3434 Hopedale, Hopkinton, Hudson, Ipswich, Kingston, Lakeville, Lawrence, Littleton,  
3435 Lowell,  
3436 Mansfield, Marlborough, Marshfield, Maynard, Medway, Mendon, Methuen,  
3437 Middleborough,  
3438 Milford, Millville, Newbury, Newburyport, Norfolk, Northborough, Norton, Pembroke,  
3439 Plainville, Plympton, Raynham, Rockport, Rowley, Shirley, Southborough, Stow,  
3440 Tyngsborough, Upton, Westborough, West Bridgewater, Westford, West Newbury or  
3441 Wrentham \$26  
3442 Acushnet, Amesbury, Ashby, Attleboro, Auburn, Berkley, Berlin, Boylston, Clinton,  
3443 Dighton,  
3444 Douglas, Fall River, Fitchburg, Freetown, Grafton, Holden, Lancaster, Leicester,  
3445 Leominster,  
3446 Lunenburg, Marion, Mattapoisett, Merrimac, Millbury, Northbridge, North Attleborough,  
3447 Oxford, Paxton, Pepperell, Plymouth, Princeton, Rehoboth, Rochester, Rutland,  
3448 Salisbury,  
3449 Seekonk, Shrewsbury, Somerset, Sterling, Sutton, Swansea, Taunton, Townsend,  
3450 Uxbridge,



- 3451 Wareham, Webster, West Boylston, Westminster or Worcester \$36
- 3452 Ashburnham, Barre, Bourne, Brookfield, Charlton, Dartmouth, Dudley, East Brookfield,
- 3453 Fairhaven, Gardner, Hubbardston, New Bedford, New Braintree, North Brookfield,
- 3454 Oakham,
- 3455 Sandwich, Southbridge, Spencer, Sturbridge, Templeton, Warren, West Brookfield,
- 3456 Westport or Winchendon \$45
- 3457 D-15
- 3458 Athol, Barnstable, Belchertown, Brimfield, Dennis, Falmouth, Hardwick, Holland,
- 3459 Mashpee,
- 3460 Monson, New Salem, Orange, Palmer, Petersham, Phillipston, Royalston, Wales, Ware or
- 3461 Yarmouth \$50
- 3462 Amherst, Brewster, Chatham, Chicopee, Eastham, East Longmeadow, Erving, Gill,
- 3463 Granby,
- 3464 Hadley, Hampden, Harwich, Leverett, Longmeadow, Ludlow, Montague, Northfield,
- 3465 Orleans,
- 3466 Pelham, Shutesbury, South Hadley, Springfield, Sunderland, Warwick, Wendell or
- 3467 Wilbraham \$60
- 3468 Agawam, Bernardston, Conway, Deerfield, Easthampton, Greenfield, Hatfield, Holyoke,

- 3469 Leyden, Montgomery, Northampton, Shelburne, Southampton, Southwick, Truro,  
3470 Wellfleet,
- 3471 Westfield, Westhampton, West Springfield, Whately or Williamsburg \$66
- 3472 Ashfield, Blandford, Buckland, Charlemont, Chester, Chesterfield, Colrain,  
3473 Cummington,
- 3474 Goshen, Granville, Hawley, Heath, Huntington, Plainfield, Provincetown, Russell,  
3475 Tolland or
- 3476 Worthington \$74
- 3477 Becket, Dalton, Florida, Hinsdale, Lee, Middlefield, Monroe, Monterey, Otis, Peru,  
3478 Rowe,
- 3479 Sandisfield, Savoy, Tyringham, Washington or Windsor \$82
- 3480 Adams, Alford, Aquinnah, Cheshire, Chilmark, Clarksburg, Edgartown, Egremont,  
3481 Gosnold,
- 3482 Great Barrington, Hancock, Lanesborough, Lenox, Mount Washington, New Ashford,  
3483 New
- 3484 Marlborough, North Adams, Oak Bluffs, Pittsfield, Richmond, Sheffield, Stockbridge,  
3485 Tisbury, West Stockbridge, West Tisbury or Williamstown \$90
- 3486 Nantucket \$100
- 3487 MGL Part 1 Section 9B

3488 Section 9B. Each member of the general court shall receive \$7,200 annually for expenses  
3489 to  
3490 be paid as follows: each member shall be entitled to receive \$600 on the first day of each  
3491 session and the first day of each month thereafter until said sum of \$7,200 shall have  
3492 been  
3493 paid, and on the last day of the session there shall be paid to each member of the general  
3494 court the balance, if any, of said sum of \$7,200.

3495 A member of the general court who lives in the city or town of Arlington, Belmont,  
3496 Boston,

3497 Brookline, Cambridge, Chelsea, Dedham, Everett, Lynn, Malden, Medford, Melrose,  
3498 Milton,

3499 Nahant, Newton, Quincy, Revere, Saugus, Somerville, Stoneham, Wakefield, Waltham,

3500 Watertown, Winchester, Winthrop or Woburn shall receive a per diem allowance for

3501 mileage, meals and lodging of \$10 per day; a member of the general court who lives in

3502 the

3503 city or town of Abington, Andover, Avon, Bedford, Beverly, Billerica, Boxford,

3504 Braintree,

3505 Brockton, Burlington, Canton, Carlisle, Cohasset, Concord, Danvers, Dover, Easton,

3506 Framingham, Hamilton, Hanover, Hingham, Holbrook, Hull, Lexington, Lincoln,  
3507 Lynnfield,  
3508 Manchester by-the Sea, Marblehead, Medfield, Middleton, Millis, Natick, Needham,  
3509 North  
3510 Andover, North Reading, Norwell, Norwood, Peabody, Randolph, Reading, Rockland,  
3511 Salem,  
3512 Scituate, Sharon, Sherborn, Stoughton, Sudbury, Swampscott, Tewksbury, Topsfield,  
3513 Walpole, Wayland, Wellesley, Wenham, Weston, Westwood, Weymouth, Whitman or  
3514 Wilmington shall receive a per diem allowance for mileage, meals and lodging of \$18 per  
3515 D-16  
3516 day; a member of the general court who lives in the city or town of Acton, Ashland,  
3517 Ayer,  
3518 Bellingham, Blackstone, Bolton, Boxborough, Bridgewater, Carver, Chelmsford, Dracut,  
3519 Dunstable, Duxbury, East Bridgewater, Essex, Foxborough, Franklin, Georgetown,  
3520 Gloucester, Groton, Groveland, Halifax, Hanson, Harvard, Haverhill, Holliston,  
3521 Hopedale,  
3522 Hopkinton, Hudson, Ipswich, Kingston, Lakeville, Lawrence, Littleton, Lowell,  
3523 Mansfield,

3524 Marlborough, Marshfield, Maynard, Medway, Mendon, Methuen, Middleborough,  
3525 Milford,  
3526 Millville, Newbury, Newburyport, Norfolk, Northborough, Norton, Pembroke, Plainville,  
3527 Plympton, Raynham, Rockport, Rowley, Shirley, Southborough, Stow, Tyngsborough,  
3528 Upton, Westborough, West Bridgewater, Westford, West Newbury or Wrentham shall  
3529 receive a per diem allowance for mileage, meals and lodging of \$26 per day; a member of  
3530 the general court who lives in the city or town of Acushnet, Amesbury, Ashby, Attleboro,  
3531 Auburn, Berkley, Berlin, Boylston, Clinton, Dighton, Douglas, Fall River, Fitchburg,  
3532 Freetown, Grafton, Holden, Lancaster, Leicester, Leominster, Lunenburg, Marion,  
3533 Mattapoisett, Merrimac, Millbury, Northbridge, North Attleborough, Oxford, Paxton,  
3534 Pepperell, Plymouth, Princeton, Rehoboth, Rochester, Rutland, Salisbury, Seekonk,  
3535 Shrewsbury, Somerset, Sterling, Sutton, Swansea, Taunton, Townsend, Uxbridge,  
3536 Wareham,  
3537 Webster, West Boylston, Westminster or Worcester shall receive a per diem allowance  
3538 for  
3539 mileage, meals and lodging of \$36 per day; a member of the general court who lives in  
3540 the  
3541 city or town of Ashburnham, Barre, Bourne, Brookfield, Charlton, Dartmouth, Dudley,  
3542 East

3543 Brookfield, Fairhaven, Gardner, Hubbardston, New Bedford, New Braintree, North  
3544 Brookfield, Oakham, Sandwich, Southbridge, Spencer, Sturbridge, Templeton, Warren,  
3545 West  
3546 Brookfield, Westport or Winchendon shall receive a per diem allowance for mileage,  
3547 meals  
3548 and lodging of \$45 per day; a member of the general court who lives in the city or town  
3549 of  
3550 Athol, Barnstable, Belchertown, Brimfield, Dennis, Falmouth, Hardwick, Holland,  
3551 Mashpee,  
3552 Monson, New Salem, Orange, Palmer, Petersham, Phillipston, Royalston, Wales, Ware or  
3553 Yarmouth shall receive a per diem allowance for mileage, meals and lodging of \$50 per  
3554 day;  
3555 a member of the general court who lives in the city or town of Amherst, Brewster,  
3556 Chatham,  
3557 Chicopee, Eastham, East Longmeadow, Erving, Gill, Granby, Hadley, Hampden,  
3558 Harwich,  
3559 Leverett, Longmeadow, Ludlow, Montague, Northfield, Orleans, Pelham, Shutesbury,  
3560 South  
3561 Hadley, Springfield, Sunderland, Warwick, Wendell or Wilbraham shall receive a per  
3562 diem

3563 allowance for mileage, meals and lodging of \$60 per day; a member of the general court  
3564 who lives in the city or town of Agawam, Bernardston, Conway, Deerfield, Easthampton,  
3565 Greenfield, Hatfield, Holyoke, Leyden, Montgomery, Northampton, Shelburne,  
3566 Southampton, Southwick, Truro, Wellfleet, Westfield, Westhampton, West Springfield,  
3567 Whately or Williamsburg shall receive a per diem allowance for mileage, meals and  
3568 lodging  
3569 of \$66 per day; a member of the general court who lives in the city or town of Ashfield,  
3570 Blandford, Buckland, Charlemont, Chester, Chesterfield, Colrain, Cummington, Goshen,  
3571 Granville, Hawley, Heath, Huntington, Plainfield, Provincetown, Russell, Tolland or  
3572 Worthington shall receive a per diem allowance for mileage, meals and lodging of \$74  
3573 per  
3574 day; a member of the general court who lives in the city or town of Becket, Dalton,  
3575 Florida,  
3576 Hinsdale, Lee, Middlefield, Monroe, Monterey, Otis, Peru, Rowe, Sandisfield, Savoy,  
3577 Tyringham, Washington or Windsor shall receive a per diem allowance for mileage,  
3578 meals  
3579 and lodging of \$82 per day; a member of the general court who lives in the city or town  
3580 of

3581 Adams, Alford, Aquinnah, Cheshire, Chilmark, Clarksburg, Edgartown, Egremont,  
3582 Gosnold,  
3583 Great Barrington, Hancock, Lanesborough, Lenox, Mount Washington, New Ashford,  
3584 New  
3585 Marlborough, North Adams, Oak Bluffs, Pittsfield, Richmond, Sheffield, Stockbridge,  
3586 D-17  
3587 Tisbury, West Stockbridge, West Tisbury or Williamstown shall receive a per diem  
3588 allowance for mileage, meals and lodging of \$90 per day; a member of the general court  
3589 who lives in the town of Nantucket shall receive a per diem allowance for mileage, meals  
3590 and lodging of \$100 per day.  
3591 Whenever the general court is not in session, but not having prorogued, each member  
3592 shall  
3593 also receive such per diem allowance for each day for travel from his place of residence  
3594 to  
3595 the state house and return therefrom, while in the performance of his official duties, upon  
3596 certification to the state treasurer that he was present at the state house.  
3597 Each member of the general court shall also be paid such per diem allowance after  
3598 prorogation of the general court for each day for travel from his place of residence to the



3599 state house and return therefrom while in the performance of his official duties upon  
3600 certification to the state treasurer that he was present at the state house.

3601 There were no other updates to this law referencing section 3 of chapter 192 of the acts of  
3602 1994.

3603 FEDERAL AND STATE HOUSING, MEALS AND INCIDENTAL EXPENSES  
3604 (M&IE),

3605 AND MILEAGE REIMBURSEMENT COMPARED TO MASSACHUSETTS  
3606 LEGISLATIVE

3607 PER DIEM

3608 Federal Travel Rates are published by the General Services Administration (GSA) on a  
3609 federal fiscal year basis (October 1 to September 30). They include:

- 3610 • Lodging rates (excluding taxes) by location and time of year. (Attachment A)
- 3611 • Meal and Incidental Expenses (M&IE) rates that do include taxes and tips (Attachment  
3612 B – top of page)
- 3613 • Mileage Rates for use of a personal vehicle (Attachment B – bottom of page)

3614 Sources: <http://www.gsa.gov/portal/category/100000> and

3615 <http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving->

3616 Announced

3617 Massachusetts State Mileage Rate (Attachment C)

3618 Sources: <http://www.mass.gov/anf/employment-equal-access-disability/hrpolicies/>

3619 [leave-program/red-book/](http://www.mass.gov/anf/employment-equal-access-disability/hrpolicies/leave-program/red-book/)

3620 [http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-](http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-andcomp/)

3621 [andcomp/](http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-andcomp/mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html)

3622 [mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html](http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-andcomp/mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html)

3623 Comparisons of Federal and State Compensation Rates for Travel to Massachusetts

3624 Legislative

3625 Per Diem Rates (Examples) (Attachment D)

3626 D-18

3627 Attachment A: Lodging rates (excluding taxes) by location and time of year

3628 Note: Lodging taxes are not included in the CONUS per diem rate.

3629 Source: <http://www.gsa.gov/portal/category/100000>

3630 FY 2015 Per Diem Rates - Effective October 1, 2014

3631 STATE DESTINATION COUNTY / LOCATION DEFINED SEASON BEGIN

3632 SEASON END FY2015 Lodging Rate FY2015 M&IE

3633 Standard CONUS rate applies to

3634 all counties not specifically listed.

3635 Cities not listed may be located in  
3636 a listed county. \$83 \$46  
3637 MA Boston / Cambridge Suffolk, city of Cambridge October 1 October 31 \$ 258 \$ 71  
3638 MA Boston / Cambridge Suffolk, city of Cambridge November 1 March 31 \$ 179 \$ 71  
3639 MA Boston / Cambridge Suffolk, city of Cambridge April 1 June 30 \$ 231 \$ 71  
3640 MA Boston / Cambridge Suffolk, city of Cambridge July 1 August 31 \$ 210 \$ 71  
3641 MA Boston / Cambridge Suffolk, city of Cambridge September 1 September 30 \$ 258 \$  
3642 71  
3643 D-19  
3644 Attachment B: Meal and Incidental Expenses (M&IE) rates that do include  
3645 taxes and tips  
3646 Meals and Incidental Expenses ( M&IE) Breakdown  
3647 The separate amounts for breakfast, lunch and dinner listed in the chart are provided  
3648 should you need to deduct any of those meals from your trip voucher. For example, if  
3649 your  
3650 trip includes meals that are already paid for by the government (such as through a  
3651 registration fee for a conference), you will need to deduct those meals from your voucher.  
3652 Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on

3653 deducting these amounts from your per diem reimbursement claims for meals furnished  
3654 to  
3655 you by the government. Other organizations may have different rules that apply for their  
3656 employees; please check with your organization for more assistance.

3657 The table lists the six M&IE tiers in the lower 48 continental United States (currently  
3658 ranging from \$46 to \$71). If you need to deduct a meal amount, first determine the  
3659 location

3660 where you will be working while on official travel. You can look up the location-specific  
3661 information at [www.gsa.gov/perdiem](http://www.gsa.gov/perdiem). The M&IE rate for your location will be one of the  
3662 six tiers listed on this table. Find the corresponding amount on the first line of the table  
3663 (M&IE Total) and then look below for each specific meal deduction amount.

3664 The table also lists the portion of the M&IE rate that is provided for incidental expenses  
3665 (currently \$5 for all tiers).

3666 Total

3667 Continental

3668 Breakfast/

3669 Breakfast

3670 Lunch Dinner IE

3671 \$71 \$12 \$18 \$36 \$5

3672 This table lists the amount federal employees receive for the first and last calendar day of  
3673 travel. The first and last calendar day of travel is calculated at 75 percent.

3674 Total First & Last Day of Travel

3675 \$71 \$53.25

3676 Source: <http://www.gsa.gov/portal/category/100000>

3677 D-20

3678 Federal Mileage Rates for use of a personal vehicle

3679 Source: [http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-](http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving-Announced)

3680 [Moving-Announced](http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving-Announced)

3681 D-21

3682 Attachment C: Massachusetts State Travel Policy and Mileage Rate

3683 THE COMMONWEALTH OF MASSACHUSETTS

3684 HUMAN RESOURCES DIVISION

3685 RULES GOVERNING PAID LEAVE AND OTHER BENEFITS

3686 FOR MANAGERS AND CONFIDENTIAL EMPLOYEES

3687 June 13, 2011

3688 [http://www.mass.gov/anf/docs/hrd/policies/publications/pol\\_redbk.rtf](http://www.mass.gov/anf/docs/hrd/policies/publications/pol_redbk.rtf)

3689 As authorized by Massachusetts General Laws, Chapter 7, Section 28

3690 D-22

3691 9.00 TRAVEL EXPENSES AND MEAL REIMBURSEMENT

3692 Pages 31 – 35

3693 9.00 TRAVEL EXPENSES AND MEAL REIMBURSEMENT

3694 9.01 Out of State Travel

3695 No expenses for out-of-state travel, including the use of state-owned cars, shall be

3696 reimbursed unless prior approval is given by the Appointing Authority and Cabinet

3697 Secretary (M.G.L., Chapter 30, §25B).

3698 9.02 Economy of Travel Expenses

3699 In every case the means of transportation which is least expensive to the Commonwealth

3700 and which is in the interest of economy, with proper consideration to the circumstances,

3701 should be used. Railroads or busses are preferred to transportation by plane, taxi or

3702 privately-owned automobile. Commutation and reduced-rate round trip tickets shall be

3703 used when possible. The cost of transportation shall include fares less federal taxes.

3704 Pullman charges will not be reimbursable for distances less than 100 miles; when they are

3705 used, Pullman check or voucher shall be submitted. Reference should be made to the  
3706 detailed procedures for cost-effective authorized travel as issued from time to time by the  
3707 Secretary of Administration and Finance.

### 3708 9.03 Travel Between Home and Work Assignment

3709 • Transportation of any kind between an employee's home and permanently assigned  
3710 office (official headquarters) is not reimbursable (M.G.L., Chapter 30, §25).

3711 • If employees travel from home to temporary assignments rather than to their  
3712 permanently assigned offices, transportation expenses shall be allowed either for the  
3713 distance from their homes to places of temporary assignment, or from their  
3714 permanently assigned offices to places of temporary assignment, whichever is nearer.

3715 • In all instances in which the Appointing Authority assigns the employee's home as  
3716 his/her permanent office, prior approval must be given by the Personnel Administrator  
3717 before such assignment becomes valid.

3718 • The designation of the permanently assigned office for purposes of this rule by the  
3719 Appointing Authority with the approval of the Personnel Administrator shall be final  
3720 unless the employee files an appeal within 10 days in accordance with Rule 1.05.

3721 D-23

3722 9.04 Full Travel Status

3723 This is defined as temporary absence from home on assignment to duty for more than 24  
3724 hours. The following items shall be reimbursable while on full travel status:

3725 • Reasonable charges for hotel rooms, based upon submission of receipted hotel bill.

3726 • Reasonable tips other than those for meals.

3727 • Telephone and facsimile (fax) charges over 25 cents, if itemized and listing the

3728 exchange called or place to which fax was sent.

3729 9.05 Unallowable Travel Expenses

3730 Reimbursement shall not be made for expenses incurred for the sole benefit of the  
3731 traveler,

3732 such as valet service, entertainment, laundry service, etc.

3733 9.06 Duration of Full Travel Status

3734 Full travel status, other than out-of-state travel, for any employee shall not exceed a

3735 period

3736 of 30 consecutive days unless prior approval is given by the Personnel Administrator.

3737 9.07 Use of State-owned Automobiles

3738 • State-owned cars shall be used on official business only. They shall not be operated

3739 outside the necessary working hours (working hours to include time required to travel



3740 to and from place of authorized garaging).

3741 • Pleasure riding or use for private purposes is absolutely forbidden.

3742 • No operator of a state-owned motor vehicle shall transport a passenger or passengers

3743 other than those traveling on official business except with the approval of the

3744 Appointing Authority.

3745 9.08 Liability When Using State-owned Automobiles

3746 Operators are personally responsible for damage liabilities arising from accidents

3747 occurring during non-work related travel or involving passengers not traveling on official

3748 business. Any accident in which a state-owned vehicle is involved shall be reported

3749 immediately to the Secretary of Administration and Finance. Any such accident involving

3750 death or personal injury shall be reported immediately in writing to the Registrar of

3751 Motor

3752 Vehicles. (M.G.L., Chapter 90, §26).

3753 D-24

3754 9.09 Reimbursement of Expenses of State-owned Automobiles

3755 Reimbursement shall be allowed for expenses incurred in the operation of state-owned

3756 cars, including charges for gas, oil and reasonable charges for minor repairs, public

3757 garage

3758 and parking fees, toll charges and reasonable charges for car washing.

3759 9.10 Privately-owned Automobiles and Mileage Rate

3760 • When use of a person's private automobile is necessary and has been authorized by the

3761 Appointing Authority, the approved mileage rate will be allowed. In addition to the

3762 approved mileage rate, reimbursement will be allowed for reasonable charges for tolls,

3763 garaging and parking.

3764 • From time to time, the Secretary of Administration and Finance may adjust the mileage

3765 rate up or down, depending upon current conditions.

3766 • For each trip, the city or town visited must be reported. If several addresses are visited

3767 within a city or town, state the number visited and total mileage covered.

3768 • Mileage reported shall be based upon actual odometer readings or computed from a

3769 recognized mileage chart.

3770 • Private automobile mileage reimbursement shall be payable only to one of two or more

3771 employees traveling together in the same vehicle.

3772 9.11 Unallowable Expenses for Automobiles

3773 • No reimbursement shall be allowed or obligation incurred for the private garaging of a

3774 state-owned automobile operated by an employee as transportation from the place of

3775 employment to the vicinity of residence.

3776 • No payment shall be made or obligation incurred for the garaging of any automobile in  
3777 private garages under any circumstances except upon prior approval by the Secretary  
3778 of Administration and Finance.

3779 • No charges for simonizing, polishing, or repainting will be allowed unless approved in  
3780 advance by the State Purchasing Agent.

#### 3781 9.12 Meal Reimbursement

3782 • The rules on meal reimbursement (Rules 9.12 to 9.18) apply to all persons employed by  
3783 offices, departments, boards, commissions and other agencies receiving state  
3784 appropriations (see Rule 1.04 and M.G.L., Chapter 7, §28).

3785 • Reimbursement shall be allowed for meals while on full travel status.

#### 3786 D-25

#### 3787 9.13 Amount of Meal Reimbursement

3788 Employees who are required to travel to other locations for business shall receive a per  
3789 diem payment of \$30.00 for meals, for each whole day during which they are on such  
3790 assignment.

3791 1. A whole day shall be a 24 hour period commencing at midnight;

3792 2. The duration of travel shall begin from the employee's departure from his/her home  
3793 or work location directly to the destination of the travel assignment, and shall  
3794 conclude with the employee's arrival at his/her home or work location directly from  
3795 such travel assignment.

3796 The rates above shall apply only when meals are not included in the rate charged for  
3797 lodging or otherwise included in registration or conference fees.

3798 For travel for partial day periods (see rules 9.15 through 9.17), individual meal  
3799 allowances

3800 are as follows:

3801 Breakfast: \$6.00

3802 Lunch: \$8.00

3803 Dinner: \$16.00

3804 9.14 Meal Reimbursement for Certain Unclassified Employees

3805 • Rule 9.13 shall not apply to any Cabinet Secretary or Department Director.

3806 • Reimbursement for those persons shall be the reasonable and necessary meal expenses

3807 as may be allowed by the Appointing Authority or person designated by statute to

3808 approve expenses.

3809 9.15 When Meals May be Reimbursed

3810 For travel status of 24 hours or more, the following are the allowances on the first day:

3811 • When travel status begins before 6:00 A.M., the person will be entitled to the entire per  
3812 diem amount.

3813 • When travel status begins between 6:00 A.M. and noon, the person will be entitled to  
3814 midday and evening meals.

3815 • When travel status begins between noon and evening, the person will be entitled to the  
3816 evening meal.

3817 For travel status of 24 hours or more, the following are the allowances on the final day:

3818 D-26

3819 • When travel status ends between 6:00 A.M., and noon, the person will be entitled to  
3820 breakfast.

3821 • When travel status ends between noon and 6:00 P.M., breakfast and midday meals will  
3822 be allowed.

3823 • When travel status ends after 6:00 P.M., the entire per diem amount will be allowed.

3824 Breakfast at the beginning and evening meal at the end of travel status will not be  
3825 allowed

3826 unless the charge is accompanied by a statement of necessity for early departure or late  
3827 return.

3828 9.16 Meal Reimbursement for Travel Less Than 24 Hours in Duration

3829 • For travel of one day's duration starting two hours or more before compensated time,  
3830 the person will be entitled to the breakfast allowance. Voucher must state time of  
3831 departure and time compensation commenced.

3832 • For travel of one day's duration ending two hours or more after compensated time, the  
3833 person will be entitled to the evening meal allowance. Voucher must state the time  
3834 compensation ceases and time of arrival home.

3835 • In no event will the midday meal be allowed for travel of less than 24 hours' duration.

3836 • Voucher must state necessity for early departure or late return as well as a statement  
3837 giving the regularly scheduled work hours.

3838 • In computing travel under this rule, the two hour travel time must be computed from  
3839 the person's permanently assigned office or home, whichever is nearer to the place of  
3840 temporary assignment.

3841 9.17 Meals Reimbursement for Inmates/Patients

3842 Reimbursement at the rates in Rule 9.13 shall be made for meal expenses incurred by an  
3843 employee who purchases a meal or meals for inmates or patients who are being  
3844 transferred from one institution to another, or an employee who is assisting in the

3845 performance of official duties. In all such cases, the name or the number of the inmate or  
3846 patient must be stated.

3847 9.18 Unallowable Meal Reimbursement

3848 Meals served by air and steamship lines at no charge to the traveler or where the price of  
3849 passage includes a meal or meals shall not be reimbursable.

3850 D-27

3851 9.19 Foreign Travel

3852 • Employees traveling in foreign countries shall report their expenditures by items in  
3853 dollars, noting on hotel bills and other receipts submitted with vouchers the equivalent  
3854 value in dollars at the then current rate of exchange.

3855 • Supplemental expenses such as fees for passports, visas, photographs, birth and  
3856 marriage certificates and inoculations shall be reimbursable.

3857 Massachusetts State Private Auto Employee Reimbursement Rates Per Mile

3858 Effective 5/22/11 unless otherwise noted

3859 Employee Type Amount Comments

3860 Managers and Confidential

3861 Employees

- 3862 45 Cents
- 3863 Unit 1 45 Cents
- 3864 Unit 2 45 Cents
- 3865 Unit 3 45 Cents
- 3866 Unit 4 45 Cents Effective 7/17/11
- 3867 Unit 4A 45 Cents Effective 7/17/11
- 3868 Unit 5 45 Cents Effective 7/17/11
- 3869 Unit 5A 22 Cents
- 3870 Unit 6 45 Cents
- 3871 Unit 7 45 Cents
- 3872 Units 8 & 10 45 Cents
- 3873 Unit 9 45 Cents
- 3874 <http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits->
- 3875 [andcomp/](http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-andcomp/)
- 3876 [mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html](http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-andcomp/mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html)
- 3877 D-28
- 3878 Attachment D: Comparisons of Federal and State Compensation Rates for
- 3879 Travel to Massachusetts Legislative Per Diem Rates (Examples)



3880 The following table provides several example comparisons of what a legislator would  
3881 receive based upon Federal and State Travel Reimbursement Rates for three (3)  
3882 consecutive days at the State House and one day at the State House.

3883 For the purpose of comparison we assumed that a legislator from Pittsfield might stay  
3884 overnight for 2 nights during 3 consecutive days at the State House.

3885 Example I: Legislator in Pittsfield MA (Traveling from District Office)

3886 Scenario I-A: Leaves office on Tuesday morning at 6:00 AM; returns home Thursday  
3887 night after 6:00 PM

3888 Scenario I-B: Leaves office on Tuesday morning at 6:00 AM; returns home on  
3889 Tuesday night at midnight.

3890 Example II: Legislator in Worcester MA (Traveling from District Office)

3891 Scenario II-A: Leaves office on Tuesday morning at 6:00 AM; returns home  
3892 Thursday night at 6:00 PM

3893 Scenario II-B: Leaves office on Tuesday morning at 6:00 AM; returns home on  
3894 Tuesday night at midnight.

3895 Example I: Legislator living in Newton MA (No District Office)

3896 Scenario III-A: Leaves home on Tuesday morning at 6:00 AM; returns home on

3897 Tuesday night at midnight; Leaves home on Wednesday morning at  
3898 6:00 AM; returns home on Wednesday night at midnight; Leaves home  
3899 on Thursday morning at 6:00 AM; returns home on Thursday night at  
3900 midnight  
3901 Scenario III-B: Leaves home on Tuesday morning at 6:00 AM; returns home on  
3902 Tuesday night at midnight.  
3903 D-29  
3904 Examples  
3905 Federal  
3906 Rates 2014  
3907 Federal  
3908 Amount  
3909 Reimbursed  
3910 State Rates  
3911 2014  
3912 State  
3913 Amount

3914 Reimbursed

3915 Per Diem

3916 Rates by

3917 Present Law

3918 Per Diem

3919 Amount

3920 Reimbursed

3921 Example I-A: Pittsfield

3922 from District Office

3923 Lodging (minimum)

3924 2 nights at

3925 \$179/day 358.00

3926 2 nights at

3927 \$179/day 358.00

3928 Meals or Per Diem

3929 y

3930 \$71/day;

3931 0.5 day at \$33 175.00

3932 \$30/day;

3933 0.5 day at \$14 74.00 3 days at \$90 270.00

3934 Mileage (141 mi)

3935 141 Miles

3936 one way at

3937 \$.56/mi 157.92

3938 141 Miles

3939 one way at

3940 \$.45/mi 126.9

3941 Total: \$ 690.92 \$ 558.90 \$ 270.00

3942 Example I-B: Pittsfield

3943 from District Office

3944 Meals or Per Diem 0.5 day at \$33 33.00 1 day at \$90 90.00

3945 Mileage (141 mi)

3946 141 Miles

3947 one way at

3948 \$.56/mi 157.92

3949 141 Miles

3950 one way at

3951 \$.45/mi 126.9

3952 Total: \$ 190.92 \$ 126.90 \$ 90.00

3953 Example II-A: Worcester

3954 with District Office

3955 Per Diem

3956 3 days at 12+

3957 hour/ day at

3958 \$33/day; 99.00 3 days at \$36 108.00

3959 Mileage (47 mi)

3960 47 Miles one

3961 way at

3962 \$.56/mi 157.92

3963 47 Miles one

3964 way at

3965        \$.45/mi 126.90

3966        Total: \$ 256.92 \$ 126.90 \$ 108.00

3967        Example II-B: Worcester

3968        from District Office

3969        Per Diem 0.5 day at \$33 33.00 36.00

3970        Mileage (47 mi)

3971        47 Miles one

3972        way at

3973        \$.56/mi 52.64

3974        47 Miles one

3975        way at

3976        \$.45/mi 42.30

3977        Total: \$ 85.64 \$ 4 2.30 \$ 3 6.00

3978        Example III-A: Newton

3979        (No District Office)

3980        Per Diem

3981        3 days at

3982 \$10/day 30.00

3983 Total: \$ 30.00

3984 Example II-B: Newton

3985 (No District Office)

3986 Per Diem

3987 1 day at

3988 \$10/day 10.00

3989 Total: \$ 10.00

3990 Comparisons of Federal and State Compensation Rates for Travel

3991 to Massachusetts Legislative Per Diem Rates (Examples)

3992 Federal Rates 2014 State Rates 2014 Present Per Diem Rates

3993 E-1

3994 APPENDIX E: LEGISLATIVE AUTHORIZATION

3995 SECTION 239. There shall be a special advisory commission regarding the compensation

3996 of public officials identified in Article LXIV of the Articles of Amendment to the

3997 Constitution. The commission shall consist of 7 members: (i) 1 of whom shall have

3998 experience in human resources and represent an organization of employers in the

3999 commonwealth, to be appointed by the state secretary; (ii) 1 of whom shall represent a  
4000 school of business administration located in the commonwealth, to be appointed by the  
4001 state auditor; (iii) 2 of whom shall represent a membership-based public advocacy  
4002 organization with experience in matters relating to government accountability,  
4003 transparency and public integrity; 1 of whom shall represent a Massachusetts-based  
4004 public  
4005 policy research organization; and 1 of whom shall represent a taxpayer advocacy  
4006 organization in the commonwealth, all to be appointed by the governor; and (iv) 1 of  
4007 whom  
4008 shall be the secretary of administration and finance. The governor shall select 1 of the  
4009 nonprofit or private sector appointees to serve as chair. The commission shall study  
4010 compensation issues which shall include, but not be limited to: (A) a review of all forms  
4011 of  
4012 direct and indirect compensation of public officials identified in said Article LXIV,  
4013 including  
4014 base salaries, stipends, general expenses, per-diem allowances and any other form of  
4015 compensation; (B) a state-by-state comparison of direct and indirect compensation of  
4016 comparable public officials; (C) a comparison of direct and indirect compensation of  
4017 public



4018 officials with similar employment in the private sector in the commonwealth; and (D) an  
4019 analysis of the methods of calculating median family income for the purpose of Article  
4020 CXVIII of the Articles of Amendment to the Constitution. The commission shall submit a  
4021 report, including drafts of any recommendations for legislation, on or before September  
4022 30,  
4023 2014. The comptroller shall provide the commission with all records of compensation  
4024 requested by the commission.  
4025 Amendment in Section 58 of Chapter 359 of the Supplemental Budget Bill: Section  
4026 239 of said chapter 165 is hereby amended by striking out the words “September 30” and  
4027 inserting in place thereof the following words: December 1.

4028 F-1

4029 APPENDIX F: COMMISSIONERS

4030 CHAIR

4031 Ira A. Jackson, Dean

4032 John W. McCormack Graduate School of Policy and Global Studies, University of

4033 Massachusetts Boston

4034 Jackson has a distinguished history of public service and both executive and academic

4035 leadership. He has held senior positions at Harvard's Kennedy School of Government,  
4036 MIT,  
4037 and the Drucker School at Claremont Graduate University. Jackson also served as the  
4038 executive vice president and executive director of external affairs at BankBoston and  
4039 revenue commissioner for the Commonwealth of Massachusetts. Jackson has earned  
4040 numerous awards for outstanding public service and leadership including the Big Citizen  
4041 Award from City Year.

4042 • Appointed by Governor Patrick

4043 MEMBERS

4044 Mary Ann Ashton, Co-President

4045 League of Women Voters-Acton Area

4046 Ashton has focused her professional and volunteer activities for more than 20 years on

4047 data analysis and communications applied to solve problems, specializing in economic

4048 and

4049 management analysis. As a volunteer, she has served on her local Finance Committee, as

4050 a

4051 member and chair of the School Committee, and also as a leader of several parent-teacher

4052 organizations. In addition, she has served on the boards of several nonprofit organizations

4053 devoted to children, arts, and nature.

4054 • Appointed by Governor Patrick

4055 J. Lynn Griesemer, Associate Vice President for Economic Development

4056 University of Massachusetts President's Office

4057 Griesemer has worked closely with the President's Office managing initiatives in

4058 economic

4059 development and related areas. Her accomplishments include the development of the of

4060 the UMass Center at Springfield, development and growth of the STEM Summit,

4061 development of the Academy for Newly Elected Legislators in Massachusetts,

4062 management

4063 of the Life Science Initiative, development of MassBenchmarks, and the considerable

4064 expansion of the University of Massachusetts Donahue Institute.

4065 • Appointed by Governor Patrick

4066 F-2

4067 Christopher Kealey, Deputy Director

4068 Massachusetts Business Roundtable

4069 As deputy director of the Massachusetts Business Roundtable, Kealey works with CEOs

4070 and

4071 senior executives to improve the long-term strength of the economy in the  
4072 Commonwealth.

4073 Kealey has more than 20 years' experience in the private and public sectors as a senior  
4074 policy, government affairs and communications executive in areas including economic  
4075 development, real estate development, life sciences, clean energy, and health care  
4076 technology. He served as chief of staff for the Massachusetts Technology Collaborative,  
4077 as  
4078 well as chief of staff and communications director at MassDevelopment.

4079 • Appointed by the Secretary of the Commonwealth

4080 Cathy Minehan, Dean

4081 College of Management, Simmons College

4082 A recognized expert on business and finance, Minehan worked at the Federal Reserve  
4083 Bank

4084 of Boston for 39 years, having served as the president and CEO of the Boston Bank and a  
4085 member of the Federal Open Market Committee. She also holds director positions at  
4086 Arlington Advisory Partners LLC; VISA, Inc.; Massachusetts Mutual Life Insurance  
4087 Company; and MITRE Corporation. She serves as chairman of the Board of Trustees of  
4088 the

4089 Massachusetts General Hospital as well as the Massachusetts Governor's Council of  
4090 Economic Advisors.

- 4091 • Appointed by the State Auditor

4092 Michael Widmer, PhD, President

4093 Massachusetts Taxpayers Foundation

4094 Widmer has been president of the Massachusetts Taxpayers Foundation since 1992 after  
4095 more than 20 years of management and political experience in both the public and private  
4096 sectors in Massachusetts. He is dedicated to finding public policy improvements in health  
4097 care, business costs, capital spending, state and municipal finances, transportation  
4098 restructuring, and state government reform.

- 4099 • Appointed by Governor Patrick

4100 EX-OFFICIO MEMBER

4101 Scott Jordan, Undersecretary of Administration and Finance

4102 Commonwealth of Massachusetts

4103 Prior to his current role as the state's undersecretary of administration and finance, Jordan  
4104 was executive director of the Massachusetts Water Pollution Abatement Trust, director of  
4105 finance for the City of Lawrence, director of debt finance for A&F, and deputy director at

4106 the state Office of Tax Policy Analysis. Jordan represents Secretary of Administration  
4107 and  
4108 Finance Glen Shor on this commission.