## HOUSE



## $\mathbb{T h e} \mathbb{C o m m o n m e a l t h ~ o f ~} \mathfrak{f l a s s a c h u s e t t s}$

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: | DATE ADDED: |
| :--- | :--- | :--- |
| Angelo M. Scaccia | 14th Suffolk | $1 / 16 / 2015$ |
| William F. Galvin | Secretary of the Commonwealth | $1 / 15 / 2015$ |

## HOUSE . . . . . . . No. 2407

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

## $\mathfrak{T h e} \mathbb{C o m m o n m e a l t h ~ o f ~} \mathfrak{A l a s s a c h} u s e t t s$

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:

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

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

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

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

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

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

SECTION 7. Section 262 of Chapter 194 of the Acts of 1998 is hereby amended by striking out the following sentence:-
"the president of the senate and the speaker of the house of representatives shall each receive for each regular session $\$ 35,000$ additional compensation" and insert in its place the following language:-
"The president of the senate and the speaker of the house shall have their annual salary set at $\$ 175,000$ ".

SECTION 8. This act shall take effect upon passage.

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

DECEMBER 1, 2014
(see http://cdn.umb.edu/images/mgs/Final_Report_Special_Advisory_CommissionNOV30.pdf)

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The Special Advisory Commission regarding the Compensation of Public Officials was created by Section 239 of Chapter 165 of the Acts of 2014 (the fiscal 2015 General Appropriation Act). The Commission was charged to study the compensation of the state's
constitutional officers and members of the state legislature, to compare their compensation with constitutional officers in other states and to the private sector, and to examine the method by which biennial adjustments are made to legislative base pay.

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

- Ms. Cathy Minehan, Dean, Simmons School of Management.

The Secretary of State also made one appointment:

- Mr. Chris Kealey, Deputy Director, Massachusetts Business Roundtable.

The Governor made four appointments, including:

- Dr. J. Lynn Griesemer, Executive Director, UMass Donahue Institute and Associate, Vice President for Economic Development, UMass President's Office
- Ms. Mary Ann Ashton, Co-Chair, League of Women Voters-Acton Area
- Dr. Michael J. Widmer, President, Massachusetts Taxpayers Foundation;
- Mr. Ira A. Jackson, Dean, John W. McCormack Graduate School of Policy and Global Studies at the University of Massachusetts Boston, whom the Governor also appointed as Chair.

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

- Mr. Scott A. Jordan, Undersecretary, Administration and Finance at Commonwealth of Massachusetts

The legislature's charge to the board included four discrete tasks. These include a review of:
(A) all forms of direct and indirect compensation of public officials identified in said Article LXIV, including base salaries, stipends, general expenses, per diem allowances and any other form of compensation;
(B) a state-by-state comparison of direct and indirect compensation of comparable public officials;
(C) a comparison of direct and indirect compensation of public officials with similar employment in the private sector in the commonwealth; and
(D) an analysis of the methods of calculating median family income for the purpose of Article CXVIII of the Articles of Amendment to the Constitution.

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

## I. COMMISSION PROCESS

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

In Section 58 of Chapter 359 of the Supplemental Budget Bill, the legislature officially moved the deadline for the Commission to complete its work from September 30, 2014 to December 1, 2014. The Commission still had less than 90 days to complete its work -
having had its first organizational meeting on September 5 and releasing the final report on December 1 - and was thus tightly constrained by time. Nevertheless, the Commission is confident that its analysis fulfills the mandate in the legislation and that its conclusions and recommendations are supported by fact and adequate analysis.

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

- Does the Governor's salary accurately and adequately reflect his/her responsibilities?
- Where does Massachusetts rank in terms of gubernatorial salary in comparison to other states?
- Does the relationship between the Governor's salary and other Constitutional Officers' salaries appropriately reflect the importance of each position's respective responsibilities?
- Does the relationship between the Governor's salary and those of the Senate President and the House Speaker appropriately reflect the importance of each position's responsibilities?
- How do current salaries of Constitutional Officers, the Senate President, and House Speaker compare with compensation for private sector positions with similar responsibilities?
- Are these salaries sufficient to attract and retain highly qualified individuals broadly representative of the general public to these positions?
- What formulas have been used for the biennial adjustment to legislative pay, and what has their effect been on the salaries of legislators? What is the most appropriate data to rely upon so that future adjustments are consistent and
transparent?
- Are current methods for other payments to legislators for reimbursement of per diem expenses and office expenses adequate and fair for legislators from diverse parts of the state who may have different needs for travel, lodging, and office space?
-Are these other forms of compensation understandable to their constituents?
- When considering revising the compensation for certain public officials, should we also consider simultaneous procedural reforms? If so, what kind of reforms would be most appropriate?
- Should consideration be given to restrictions on outside income for full-time public officials, as a previous Special Advisory Commission recommended in 2008? (2 See Report to the Legislature of the Commonwealth of Massachusetts, by the Advisory Board on Compensation, co-chaired by Paul Guzzi and Nora Costa, June 20, 2008 (hereinafter referred to as the Guzzi-Costa Report). Report is available at www.masspubliccomp.umb.edu.
- Should future Special Advisory Commissions of this kind be established, and with what frequency should they be appointed, and by whom?

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

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

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

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

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

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

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

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

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

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

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

## II. GUIDING PHILOSOPHY

The Commission agreed to make all recommendations based on the principle that an effective democracy requires exceptional representatives of the people, especially those officials with the greatest responsibilities. The U.S. Constitution establishes the framework of a democratic government whose success depends to a great extent upon its elected
officials' professional skills, analytical abilities, and commitment to serve the will of the people. Writing of government efficiency in the Federalist Papers, Alexander Hamilton observed that "the vigor of government is essential to the security of liberty." In Article V of the Constitution of Massachusetts, John Adams wrote that "all power residing originally in
the people, and being derived from them, the several magistrates and officers of government, vested with authority, whether legislative, executive, or judicial, are their substitutes and agents, and are at all times accountable to them." The capacity of those agents to adequately perform this function will in large part determine the efficacy of representative government.

Article XIII of the Massachusetts Constitution states: As the public good requires that the governor should not be under the undue influence of any of the members of the general court by a dependence on them for his support, that he should in all cases, act with freedom for the benefit of the public, that he should not have his attention necessarily diverted from that object to his private concerns -- and that he should maintain the dignity of the commonwealth in the character of its chief
magistrate, it is necessary that he should have an honorable stated salary, of a fixed and permanent value, amply sufficient for those purposes, and established by standing laws: and it shall be among the first acts of the general court, after the commencement of this constitution, to establish such salary by law accordingly.

A constitutional officer's salary should enable any capable individual of the Commonwealth, regardless of his or her economic means and geographic representation, to offer his or her talents to the public interest. It should simultaneously act as a barrier or protection against the temptation of corruption or influence. In addition to these factors,
the Commission wishes to recommend compensation levels that will bring qualified, dedicated people from the public, private and not-for-profit sectors to public office. The Commission views this collaboration as essential to effective governance in an increasingly complicated world and wishes to open the doors of elected office to a greater number of
qualified individuals while helping to insure that, once in office, those officials execute their job faithfully and effectively.

Based on the Commission's review of the literature on public employee compensation and responsibilities, (3 See, for example, reports from the 2000 Connecticut Commission of Compensation of Elected Officials and Judges, Oregon's 2008 report, the 2008 Guzzi-Costa Report, and a host of others based their recommendations on similar criteria. Other examples include James L. Stern, Charles M. Rehmus, J. Joseph Loewenberg, Hirshel Kasper, and Barbara D. Dennis, Final-Offer Arbitration (Lexington, MA: D. C. Heath, 1975), pp. 203-13; Walter Fogel and David Lewin, "Wage Determination in the Public Sector," in Public Sector Labor Relations, edited by David Lewin, Peter Feuille, and Thomas A. Kochan, 2nd edition (Sun City, AZ: Thomas Horton and Daughters), pp. 269-289; Alan Rosenthal, Engines of Democracy: Politics \& Policymaking
in State Legislatures (Washington, DC: CQ Press, 2009); G. Krausse and N. Woods, State Bureaucracy: Policy Delegation, Comparative Institutional Capacity, and Administrative Politics in the American States, Oxford Handbook of State and Local Government, 2014.) extensive research, public hearings, and its discussions, it concluded that the following factors be considered in setting salaries of high-level elected government positions within its scope of responsibility:

- Ability to attract and retain a diverse and high quality set of people in determining public policy and the delivery of public services.
- Official list and scope of responsibilities undertaken by public officials.
- Comparability of salaries of similar positions in other states, as well as comparability within the state's own salary structure.
- Comparability of direct and indirect compensation of public officials with similar employment in the private sector, including for-profit and not-for-profit businesses.
- Cost of living in Greater Boston and Massachusetts generally compared to other states and regions, and changes in these costs since previous salary adjustments.
- Skills and qualifications required, and level of responsibility associated with the position.
- Effects on the current, future, direct, and indirect costs of salary decisions on the state's finances.

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

METHODOLOGY AND BACKGROUND FOR ANALYSIS

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

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

## Because

the Lieutenant Governor position has been vacant since 2012, the Commissioners
estimated what the current salary might have been had the position continued to receive the same increases as those of the Governor.

Table 1

Current Salaries of Constitutional Officers, Senate President, and Speaker of the House Commissioners developed and reviewed descriptions of the jobs of each of the Constitutional Officers, and identified similar positions in the public, private, and notforprofit
sectors. 4 For similar positions in other states, Commissioners relied upon data collected by the Council for State Governments as published in the 2014 Book of States. 5 The Commission compared the salaries that Massachusetts pays to each of its Constitutional Officials with those paid in other states. Table 2 summarizes the relative ranking of each of these positions with similar officials in the other 49 states. The state-by-

4 The descriptions of each of these positions are summarized in Appendix A. 5 Council of State Governments, 2014 Book of States, available at http://knowledgecenter.csg.org/ kc/ category/content-type/bos-2014. These data reflect salary data for the 2014 fiscal year (ends June 30, 2014),
and were collected by CSG in February 2014, either through survey responses or through access to state

> websites.

Position Current Salary

Percentage of

Governor's Salary

Governor \$151,800 100\%

Auditor \$134,952 88.90\%

Lieutenant Governor
(Projected)
\$134,932 88.89\%

Secretary of State \$130,916 86.24\%

Attorney General \$130,582 86.02\%

Treasurer \$127,917 84.27\%

Senate President \$102,279 67.38\%

House Speaker \$102,279 67.38\%

Total Cost \$1,015,657

7
state rankings for each position and more details on the findings are included in Appendix
B.

Table 2

Rank of Massachusetts Constitutional Officer Salaries Among 50 States

However, salaries paid to individuals locally do not accurately reflect the buying power that
a salary has in that location. Typically if one were considering relocating to a similar position in another part of the country, one would want to know how those two salaries compare in terms of their ability to purchase the goods and services needed. To accurately
analyze the salaries that Massachusetts pays its Constitutional Officers compared with comparable positions in other states, we applied a cost of living index to the salaries paid to

Constitutional Officers in Massachusetts, and compared these with similarly adjusted
positions in the other 49 states. Table 3 summarizes the rankings of the Constitutional

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

Table 3

Rank of Massachusetts Constitutional Officer Adjusted Salaries Among 50 States

Position Salary for FY2014

Rank of Massachusetts Among 50 States

Governor \$151,800 11

Attorney General \$130,582 20

Treasurer \$127,917 11

Lieutenant Governor \$134,932 6

Secretary of State \$130,262 9

Auditor \$137,425 14

Position

Salary for FY2014 - Unadjusted

Rank of Massachusetts Among 50 States - Unadjusted

Salary for FY2014 - Adjusted for Cost of Living Difference

Rank of Massachusetts Among 50 States - Adjusted

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

Lieutenant Governor \$134,932 6 \$114, 05911

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

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

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

The positions of the public officials identified in Article LXIV of the Articles of Amendment
to the Constitution do not have clear, direct private sector equivalents. However, to meet the legislative requirements, the Commission identified specific private sector positions whose responsibilities reflect public sector duties in greater or lesser fashion. 6 A review of a compensation survey database using inputs based on all industries, which includes forprofit
and not-for-profit sectors, in Massachusetts with gross revenues between $\$ 5$ billion and $\$ 20$ billion in revenue indicated that the compensation of the public officials is less than what the private sector executives currently make in all cases. For example, the Governor's base salary is between 5 percent and 8 percent of a CEO's total compensation in
the private sector. Table 4 illustrates how base salaries of the elected officials compare to
the private sector at various revenue sizes.

6 The Commission was assisted by consultants from Sullivan, Cotter and Associates, Inc. (Sullivan Cotter) and
an intern, Sunshine Greene, from Simmons College School of Management. The source of the compensation
data used in this analysis was the ERI Economic Research Institute's (ERI) Executive Compensation Assessor.

Table 4

Private Sector Equivalents with Constitutional Officers

To determine "a comparison of direct and indirect compensation of public officials with similar employment in the private sector in the commonwealth," the Commissioners, with
the assistance of Sullivan Cotter and Ms. Greene, used the following parameters from the

ERI Executive Assessor:

- Geographic Location: Massachusetts
- Similar employment: The fiscal budget of the Commonwealth is $\$ 36.5$ billion. Since
there are very few companies of similar size headquartered within the

Commonwealth, the commissioners decided to use the parameters of "all industries"
at revenue sizes of $\$ 5$ billion, $\$ 10$ billion and $\$ 20$ billion to demonstrate the range of
private sector employment opportunities within the Commonwealth.
\$10 \$20
billion billion

Governor \$151,800 Chief Executive

Officer
\$1,913,970 \$2,366,042 \$2,842,970 8\% 6\% 5\%

Lieutenant

Governor
\$127,327 Executive Vice

President
\$818,987 \$1,004,704 \$1,207,530 16\% 13\% 11\%

Attorney

General
\$130,582 Top Legal Executive \$755,567 \$901,098 \$1,074,607 17\% 14\% 12\%

Secretary
of State \$130,262

Chief

Administrative

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

Treasurer \$127,917 Chief Financial

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

Treasurer \$127,917 Top Treasurer

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

Auditor \$134,952 Top Internal

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

Senate

President/

Speaker of
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 |

\$102,279 Chief Operating

Officer
$\$ 1,151,417 \$ 1,422,821 \$ 1,700,6519 \% 7 \% 6 \%$
\$102,279 Chairman of Board
(Outside Member)
\$498,997 \$576,038 \$664,964 20\%

- Job comparisons: The public officials identified in Article LXIV of the Articles of

Amendment to the Constitution do not have direct private sector equivalents. The
commissioners acknowledge this and attempted to make the best comparisons
possible to the private sector.

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

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

## ANALYSIS OF GOVERNOR'S COMPENSATION

The Governor of the Commonwealth is the Chief Executive Officer of the largest institution
in the Commonwealth: state government. The Governor7 oversees total spending of \$46
billion, including a state operating budget of $\$ 36.5$ billion and a state capital budget of $\$ 4.5$
billion. There are approximately 136,000 employees in Massachusetts state government entities, of which 45,000 work in the Executive Branch. The Governor is the leader of the Commonwealth in terms of the day-to-day functioning of the government and the public official citizens turn to in times of crisis. S/he submits budgets, convenes special sessions
the legislature, oversees the management and organization of the Executive Branch and has line item veto power on appropriations bills. Among many other functions, the Governor
the Commander in Chief of the Massachusetts National Guard, and appoints a cabinet and
citizens to more than 700 boards and commissions. The position is full-time, high profile and demanding. The Governor makes thousands of decisions every year and is expected

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to
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be a competent executive, a collaborative partner with the legislative branch and an effective communicator with the public. $S /$ he faces intense public and media scrutiny and is
expected to make meaningful decisions that frequently are controversial, sometimes
contentious, and often affect virtually every citizen of the Commonwealth. The position of

Governor has historically been viewed as the preeminent and most important constitutional office in the Commonwealth. The Governor of Massachusetts earns a salary of \$151,800 (Table 1). Compared with compensation for governors of the other 50 states, the compensation for the Massachusetts
governor ranks 11th (Table 2).

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

In 2014, more than 1,254 state employees (including state college and university
employees) earned more than the Governor. Including overtime the number of employees
earning more than the Governor would likely be $75 \%$ larger. The Chief Justice of the Supreme Judicial Court earns more than the Governor $(\$ 181,239)$, as do the Chief Justice of
the Trial Court, the Chief Justice of the Court of Appeals, and the Court Administrator, all of

7 See Appendix A for a description of the Governor's responsibilities.
whom earn $\$ 173,058$, as well as all Trial Court judges in Massachusetts. All district
attorneys earn more than the Governor, as do many directors and other employees of quasi-independent state agencies. In terms of direct reports, the Comptroller earns more than the Governor, as do all of the members of the Governor's cabinet and his/her Chief of

Staff. The Governor makes less than the Presidents and Chancellors of all 29
Massachusetts
state colleges and universities, including the state's 15 community colleges.

Massachusetts is one of only six states that does not provide an official gubernatorial
residence. One of the other five, Idaho, provides an annual housing stipend of $\$ 58,000$, and
the Governor lives in his own house. While there is no reliable way to assign an exact dollar
value to the benefit of an official residence and the ability of the Governor to host activities
at an official state residence, experts have estimated a dollar value that exceeds $\$ 100,000$.

Boston is the 7th most expensive city in the country, and Boston is the most expensive state
capital in the nation as measured by the cost of an average single-family home. 8 Therefore,
the dollar value of a Governor's house or residence would presumably be greater than the dollar value assigned to most other states.

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

While the judicial recommendations were eventually acted upon, the recommendation in terms of the Governor's salary was not. When adjusted for inflation since 2008, the $\$ 175,000$ salary would be $\$ 193,500$ in 2014.9 As described previously, the Commission studied the compensation of large for-profit and
not-for-profit organizations in the Commonwealth. Compared to the CEOs of all such organizations in Massachusetts with revenues of $\$ 20$ billion or more, the Governor earns
percent of comparator CEO median total compensation: $\$ 151,800$ versus $\$ 2,842,970$ (Table 4).

## ANALYSIS OF ATTORNEY GENERAL'S COMPENSATION

The Attorney General10 currently earns an annual salary of \$130,582 (Table 1).
Compared
with the compensation for Attorneys General in all 50 states, this salary ranks 20th (Table 2). Adjusted for cost of living, the Massachusetts Attorney General salary ranks 31st out of
all 50 states (Table 3). The Attorney General earns less than every district attorney and judge in the Commonwealth. S/he also earns less than the starting salary of most first
associates at prominent Boston law firms. Informed by the work of our private sector comparator study, the Attorney General is the rough equivalent of the Top Legal Executive
or General Counsel at a large company. Using the $\$ 20$ billion comparator set, the current salary is 12 percent of total compensation: $\$ 130,582$ versus $\$ 1,074,607$ (Table 4). 8 National Association of Realtors, 2014 2Q data.

9 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

10 See Appendix A for a description of the Attorney General's responsibilities.

## ANALYSIS OF TREASURER'S COMPENSATION

The Treasurer 11 currently earns an annual salary of $\$ 127,917$ (Table 1). In comparison with Treasurers in the 46 states with a comparable position, this salary ranks 11th (Table
2). Adjusted for cost of living, the Massachusetts Treasurer's salary ranks 18th out of these

46 states. In terms of rough comparisons with the private sector, the Treasurer is the equivalent of Top Treasurer Corporate or Chief Financial Officer in a large company. Using
the $\$ 20$ billion comparator set for private sector comparisons, the current Treasurer's
salary is 17 percent of the total compensation of Top Treasurer Corporate: $\$ 127,917$ versus
$\$ 760,460$ (Table 4). When compared to the Chief Financial Officer, the Treasurer's salary is

9 percent of total compensation: \$127,917 versus \$1,379,654 (Table 4).

ANALYSIS OF SECRETARY OF STATE'S COMPENSATION

The Secretary of State12 currently earns an annual salary of \$130,262 (Table 1). In
comparison with Secretaries of States in the 46 states with a comparable position, this
salary ranks 9th (Table 2). Adjusted for cost of living, the Massachusetts Secretary of State's
salary ranks 16th out of these 46 states. The Secretary of State earns less than the

Registers of Probate in the Commonwealth, as well as 15 clerks of court and clerk
magistrates, all of whom earn $\$ 134,692$. Our private sector comparator set found that the

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

## ANALYSIS OF STATE AUDITOR'S COMPENSATION

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

## ANALYSIS OF LIEUTENANT GOVERNOR'S COMPENSATION

The Lieutenant Governor 14 would currently earn an annual salary of $\$ 134,932$ if the last

Lieutenant Governor's salary from 2012 rose at the same level as the Governor's over the
past two years. In comparison with Lieutenant Governors in the 43 states with a

11 See Appendix A for a description of the Treasurer's responsibilities.

12 See Appendix A for a description of the Secretary of State's responsibilities.

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

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

13
comparable position, this salary ranks 6th (Table 2). Adjusted for cost of living, the Massachusetts Lieutenant Governor's salary ranks 11th out of these 43 states. While there
is no position directly analogous in the private sector, the comparator set chosen for the Lt.

Governor is an Executive Vice President of a large corporation. The Lt. Governor's salary is
some 11 percent of equivalent positions: \$134,932 versus $\$ 1,207,530$ (Table 4).

RELATIONSHIP AMONG THE SALARIES OF CONSTITUTIONAL OFFICERS

A rough hierarchy exists among salaries of other constitutional officers in relationship to the Governor's salary. The State Auditor currently earns 88.9 percent of the Governor's salary. The Secretary of State earns 86.2 percent of the Governor's salary. The Attorney General earns 86 percent of the Governor's salary. The Treasurer earns 84.3 percent of the

Governor's salary. The position of Lieutenant Governor is now vacant; we estimate that if
that position had been continuously occupied, the Lieutenant Governor would now earn 88.9 percent of the Governor's salary (Table 1).

ANALYSIS OF LEGISLATOR BASE PAY AND OTHER COMPENSATION

The base salary of legislators was established by Constitutional Amendment Article CXVIII, effective January 1, 1998, and therefore was not reviewed by the Commission. In 2014, the
base salary for each legislator is $\$ 60,033$. Massachusetts legislators are elected to a twoyear
term; each biennial session begins on the first Wednesday in January of the oddnumbered
years. All formal business of the first year of the session must be concluded by the third Wednesday in November of that year. The legislature then sits in an informal session until the first Wednesday of January of the second year. Formal session through the last day of July, and then finishes the remainder of the session in an informal session.

There is a wide range of responsibilities and time commitments among the legislatures in the 50 states, therefore the Commissioners concluded that the most relevant comparisons were between Massachusetts and the other states with full-time legislatures. These
comparisons are summarized below in Table 5. Massachusetts' base pay for 2014 ranks 7th
among the states with full-time legislatures, both unadjusted and adjusted for cost of living.

Table 5

Base Pay for Legislators - States with Full-Time Legislatures

Constitutional Amendment Article CXVIII directly linked the adjustment in legislative salaries every two years to any changes in the median household income in the Commonwealth. In 2014, the base salary for each legislator is $\$ 60,033$. By comparison, the
median household income in Massachusetts for 2013 was $\$ 66,768$, a difference of $\$ 6,735$ or 11 percent.

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

HOUSE SPEAKER AND SENATE PRESIDENT

In addition to the base salary, the Senate President and House Speaker both earn an additional $\$ 35,000$ stipend in recognition of their increased responsibilities and time commitment. This same stipend has been in effect since 1982. When adjusted for inflation
since 1982 , the $\$ 35,000$ stipend would be approximately $\$ 86,000$ in 2014.15 The Senate

President and House Speaker together are the leaders of a co-equal branch of state government. Both positions wield enormous authority over the budget, operations of state government and legislation, and both positions, along with that of Governor, require those
who hold the positions to be on-call at all times.

For fiscal 2013, the Senate President and House Speaker both earned \$102,279.16 This includes the total of their base salary, plus a leadership stipend of $\$ 35,000$, plus up to 15 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator. 16 Specific special payment data reflect earnings rather than rate. For example, the state's Open Checkbook states that the President of the Senate and Speaker of the House earned \$102,279 in 2013. The Open

Checkbook explains what can account for the difference between earnings and rate:

Rank Among 11

States with Full-Time Legislatures

Base Salary

States with Full-Time Legislatures

Rank Among 11

Base Salary Adjusted

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

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

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

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

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

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

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

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

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

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

9 Wisconsin \$49,943 Wisconsin 8 \$49,108
$\$ 7,200$ that each legislator is allowed to receive for expenses. Using these data, the current
salary of the Senate President and House Speaker equates to 67 percent of the Governor's
salary. When compared with the salaries paid to legislative leaders in other states with
full-time legislatures (using the base salary plus leadership stipend for comparability), the

Massachusetts Senate President's salary ranks 5th, and the House Speaker's salary ranks 6th.

After adjusting for cost of living, the Massachusetts Senate President ranks 6th and the House Speaker ranks 7th (see Table 6). http://checkbook.itd.state.ma.us/StateOfMass/Help/FAQ.html\#q2.2. "The Annual Rate is the calculated
annual rate for an employee, while earnings are the year-to-date actual payments received. Earnings may be
lower than Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave during
the year. Earnings that are higher than Annual Rate reflect payments from a number of possible sources, such
as overtime, additional pay for working overnight, on weekends or holidays, or some recognitions for length
of service or educational degrees."

Table 6

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

The 2008 Advisory Board (Guzzi-Costa report) on public compensation recommended a
salary for the House Speaker and Senate President of $\$ 159,100$. When adjusted for inflation
since 2008 , the $\$ 159,100$ salary would be slightly more than $\$ 175,000$ in 2014.17

In an effort to fulfill our mandate to compare the Senate President and Speaker of the House to comparable private sector positions, we selected the Chair of the Board and/or

17 Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

State

Senate President

Pay

Rank Among 11

Senate President

Pay - Adjusted

Rank Among 11

No. of Constituents Served by Each Senator

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

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

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

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

State

House Speaker

Pay

Rank Among 11

House Speaker

Pay - Adjusted

Rank Among 11

Alaska \$50,900 9 \$42,917 10

California \$109,584 3 \$91,933 5

Florida \$41,181 11 \$40,493 11

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

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

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

New Jersey $\$ 65,3178$ \$58,423 8

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

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

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

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

Chief Operating Officer of a large company as similar positions. These analogies are inexact
and imprecise, as the outside Lead Director of a company is only a part-time position, and
clearly neither the Speaker nor the Senate President is responsible for day-to-day activities
in the Executive Branch. However, both the Speaker and Senate President develop the operating budgets, as well as the operational direction and mandates of public agencies throughout state government. Nevertheless, when compared to Chairman of the Board (Outside Member), the House Speaker and Senate President earn 15 percent of equivalent
compensation: $\$ 102,279$ versus $\$ 664,964$ (Table 4 ). When compared to the Chief Operating Officer, the Senate President and House Speaker earn 6 percent of comparable compensation: $\$ 102,279$ versus $\$ 1,700,651$ (Table 4). BIENNIAL ADJUSTMENT

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

The Commission has researched a variety of options and data sources for calculating biennial changes in legislative pay based on the increase/decrease of income for state residents. The Commission recommends using data from the Bureau of Economic Analysis
(BEA) to measure the quarterly change in salaries and wages in Massachusetts for the most
recent eight quarters to determine the biennial change in legislative salaries. For the 2015-

2016 session, this calculation would measure the change in wages and salaries between

2012 and Q3 2014. Table 7 shows a history of the biennial adjustments and what these might have been had the BEA method been used.

Table 7

Comparison of Actual Pay Changes and Changes Using BEA Method

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

LEGISLATIVE PER DIEM AND OFFICE EXPENSES

Massachusetts General Laws Part I Section 9B prescribes per-diem and expense payments
for legislators beyond base salaries. Each member of the legislature is paid \$7,200 a year for expenses often used to pay for computers, cell phones, and district or home office expenses. Additionally, legislators are entitled to per diem payments for each day the legislature is in session, as well as any other day a legislator goes to the State House in performance of official duties. These per diem payments range from $\$ 10$ to $\$ 100$, based on
proximity to Beacon Hill (see Figure 1).

Session Actual Pay and Percentage Change

BEA, 8 Most Recent Quarters and Percentage Change

2007 (base year) \$58,197 \$58,197
\$61,440 \$62,206
(+5.6\%) (+6.9\%)
\$61,133 \$62,585
$(-0.5 \%)(+0.6 \%)$
\$60,032 \$66,410
(-1.8\%) (+6.1\%)
\$63,994
(+6.6\% based on 2013-14 actual pay)[1]

Note: Calculations for BEA are based on the data that was available at the time of calculation.
[1] The projection for the 2015-16 pay is based on the most recent seven quarters of BEA wages and salary
data, covering Q4 2012 through Q2 2014. Data for Q3 2014 will be available in midDecember.

2009-10 session

2011-12 session

2013-14 session

2015-16 session projected N/A

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

Figure 1

Table 8

Current Legislative Salaries by Position

Position

No. in

Position

Present

Base Pay

Stipend

Total Base

Pay and

Stipend Expenses

Total Base

Pay,

Stipend
and

Expenses

Open
Checkbook*
President of the Senate and Speaker of the House $2 \$ 60,033$ \$35,000 \$95,033 \$7,200 \$102,233 \$102,279
Chairmen of the House and Senate Committees on
Ways and Means $2 \$ 60,033 \$ 25,000 \$ 85,033 \$ 7,200 \$ 92,233$
Floor Leaders of each of the major political parties
in the Senate and House $2 \$ 60,033 \$ 22,500 \$ 82,533 \$ 7,200 \$ 89,733$
The President pro tempore of the Senate,
The Speaker pro tempore of the House, $2 \$ 60,033 \$ 15,000 \$ 75,033 \$ 7,200 \$ 82,233$
The Assistant and Second Assistant Floor Leaders of
each of the major political parties in the Senate and
the House $8 \$ 60,033 \$ 15,000 \$ 75,033 \$ 7,200 \$ 82,233$
The Third Assistant Floor Leaders of the minority party
in the Senate and House and of the majority party in
the Senate $3 \$ 60,033 \$ 15,000 \$ 75,033 \$ 7,200 \$ 82,233$
The Chairmen of each of the four divisions of the
House 4 \$60,033 \$15,000 \$75,033 \$7,200 \$82,233

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

The Vice Chairmen of the Senate and House

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

The ranking minority members of the Senate and

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

The Chairmen of the Senate and House Committees
on Bonding, Capital Expenditures and State Assets;

Post Audit and Oversight; State Administration and

Regulatory Oversight; Health Care Financing; Financial

Services; the Joint Committee on Revenue; and the

Committee on Economic Development and Emerging

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

The Chairmen of all other Committees of the Senate
and the House of representatives established by the
joint rules, or by the senate or house rules, $\$ 60,033 \$ 7,500 \$ 67,533 \$ 7,200 \$ 74,733$

The Vice Chairman and the ranking minority member
of the House committee on rules,

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

The Vice Chairman of the House Committee on Post

Audit and Oversight,

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

The Assistant Vice Chairmen of the Senate and House

Committees on Ways and Means,

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

The House Vice Chairmen of the Committees on

Financial Services; Health Care Financing; Bonding,

Capital Expenditures and State Assets; State

Administration and Regulatory Oversight; and

Revenue.

5
\$60,033 \$7,500 \$67,533 \$7,200 \$74,733

The House ranking minority member of the

Committee on Bonding, Capital Expenditures and

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

The House Vice Chairman and the House ranking
minority member of the committee on Economic

Development and Emerging Technologies,

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

The Senate and House ranking minority members of
the Committee on Health Care Financing 2 \$60,033 \$7,500 \$67,533 \$7,200 \$74,733

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

Note: *Specific special payment data reflects earnings rather than rate. The state's open checkbook explains what can account for the
difference between earnings and rate:
http://opencheckbook.itd.state.ma.us/StateOfMass/Help/FAQ.html\#q2.2. "The Annual Rate is
the calculated annual rate for an employee, while earnings are the year-to-date actual payments received. Earnings may be lower than

Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave during the year. Earnings that are higher than

Annual Rate reflect payments from a number of possible sources, such as overtime, additional pay for working overnight, on weekends or
holidays, or some recognitions for length of service or educational degrees."

## IV. CONCLUSIONS

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

While state government is the public's "business," its top officials cannot and should not be compensated in a manner equivalent to the private sector. Nevertheless, as the League of

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

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

Beyond potential financial sacrifices and professional risks that elected leadership entails, there are also offsetting rewards and professional recognition. The positions which the Commission studied offer intrinsic rewards and personal and professional satisfaction. Serving the public in visible and demonstrable ways can be enormously fulfilling and, done
well, adds enormous value to society. Moreover, the experience and insight gained in such
positions can also lead to lucrative employment in the private sector whether in for-profit or not-for-profit industries. While no firm calculation can precisely capture these multiple
dimensions, the Commission's analysis leads to the conclusion that Massachusetts needs to address public official compensation in a comprehensive fashion, adjust for certain anomalies, and adjust salaries to better conform to responsibilities.

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

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

The Special Commission fully respects the need to maintain acceptable and appropriate
salary levels for public officials and for those salaries to reflect that public service is an honor and a great privilege that requires sacrifices. Nevertheless, the Commission finds the
current salary level of the Governor to be inadequate. Further, the Commission concludes that maintenance of the prevailing salary structure is potentially an impediment to attracting and retaining individuals of character and competence broadly representative of the people whom the Governor is sworn to serve. Given the singular importance of this position, the impact the Governor's actions have on every citizen, the scope of his/her responsibilities, the scrutiny the Governor faces, and the managerial imperative to maintain some reasonable relationship between the Chief Executive Officer and his/her subordinates, we believe that a substantial increase in the Governor's salary is justified. The Commission further concludes that the Office of the Governor deserves and requires adequate housing to perform his/her official duties, as is provided by all but Massachusetts
and five other states. The Mayor of Boston has the Parkman House, adjacent to the State House, from which to conduct important public business and ceremonial functions.

## Forty-four

states provide either an official gubernatorial residence or housing allowance. Boston
is one of the most expensive cities in the country. The burden on a Governor from Western

Massachusetts or someone with modest means is obvious and may be a deterrent to seeking office. By providing a housing allowance, Massachusetts will ensure that any Governor will have an adequate venue from which to perform official and important state business at a reasonable distance to Beacon Hill.

Current law established the base salary of Governor at $\$ 140,535$; Attorney General at \$127,523; and Lieutenant Governor, Secretary of State, Treasurer, and Auditor at $\$ 124,920.18$ Subsequent pay increases for some or flat salaries for others has resulted in an
arbitrary relationship among the salaries of other Constitutional Officers with the salary of
the Governor. The Commission suggests a new hierarchy based on the responsibilities associated with each position.

The Commission concludes that the positions of House Speaker and Senate President are also inadequately compensated. The legislature is a co-equal branch of government, along
with the executive and the judiciary. Yet the leadership of the legislature is paid one-third
less than the leader of the executive and more than 40 percent less than the leadership of the judiciary. All are full-time, demanding and important positions. The Commission concludes that legislative leadership be compensated equivalent to the median salary of the constitutional officers. 18 For Governor salary, see M.G.L. ch. 6 § 1. For Lieutenant Governor salary, see M.G.L. ch. 6 § 2. For Secretary of

State salary, see M.G.L. ch. 9 § 1. For Treasurer salary, see M.G.L. ch. 10 § 1. For Auditor salary, see M.G.L. ch. 11
§ 1. For Attorney General salary, see M.G.L. ch. 12 § 1.

The Massachusetts legislature is full-time. Legislative base compensation has been determined by constitutional amendment and corresponds roughly to median family income in Massachusetts. The base salary is adjusted every other year to conform roughly to increases or decreases in family income. However, the methods used to make that adjustment vary from Governor to Governor; that is, each Governor can decide what formula to use to calculate the median family income. The Commission concludes that the
formula that produces this biennial adjustment should be set by statute, making the
calculation transparent. Further, the Commission concludes that the same biennial adjustment should apply to the salaries of the Constitutional Officers and the Senate President and House Speaker.

Legislators receive an office expense and per diem payments adjusted to distance from Boston. The per diem calculation conforms neither to state nor federal practice and does not require verification in order to receive reimbursement. While doing away with the per diem would impose a disproportionate cost on legislators living further away from Boston,
the Commission believes that the current per diem policy is out-of-date. It should also be noted that in recent years fewer than half of the Senate and House members claim per diem
payments.

The office expense was last set in 2000. The office expense is used to support a variety of
legislator's basic official needs, including rent of a district office, furnishings, phones, office
equipment, meetings with constituents, and other expenses associated with district business. Having reviewed both of these payments, the Commission concludes that it would
be better to eliminate the per diem and increase the office expense, adjusted to reflect the distance individual legislators live from Boston. V. RECOMMENDATIONS GOVERNOR The Special Advisory Commission recommends that the Governor earn a salary of $\$ 185,000$. This would result in the Governor of Massachusetts ranking near the top of the compensation of the governors of the fifty states. Adjusted for cost of living, the result would rank our Governor 10th, which we find appropriate given the size, complexity and importance of the Governor's position and state government in Massachusetts compared with the other states. Additionally, as Massachusetts is one of only six states that supplies neither a governor's residence nor a housing allowance for its Governor, and as Boston has the most expensive housing market of any of the state capitals, 19 we recommend that the Governor receive a housing allowance of $\$ 65,000$.

19 As measured by the cost of the average single-family home. See National Association of Realtors, 2Q 2014 data.

ATTORNEY GENERAL AND TREASURER

The Special Advisory Commission recommends that the Attorney General and Treasurer, who have roughly commensurate responsibilities, earn $\$ 175,000$. This would result in the Attorney General and Treasurer salaries ranking 2nd among the 50 states, and 6th when adjusted for cost of living. SECRETARY OF STATE, AUDITOR AND LIEUTENANT GOVERNOR The Special Advisory Commission recommends that the Secretary of State, Auditor and Lt.

Governor all earn $\$ 165,000$. This would result in the Secretary of State ranking 2nd among
the 50 states and 5th when adjusted for cost of living. This would result in the Auditor ranking 5th among the 50 states and 9th when adjusted for the cost of living. This would result in the Lieutenant Governor ranking 1st among the 50 states and 2nd when adjusted for the cost of living.

HOUSE SPEAKER AND SENATE PRESIDENT

The Special Advisory Commission recommends that the House Speaker and Senate

President earn $\$ 175,000$. This would result in the House Speaker and Senate President salaries ranking 1st among the 50 states both unadjusted and adjusted for cost of living. OTHER LEGISLATIVE LEADERSHIP POSITIONS

The Special Advisory Commission recognizes that reasonable adjustments to the stipends provided to other House and Senate leadership positions are justified. The Commission's recommendations for salaries are summarized in Table 9. Table 10 shows how these salary recommendations compare with salaries for comparable positions in other states and how they rank after adjusting for cost of living. Details for these tables are found in Tables B-5 and B-6 in Appendix B.

Table 9

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

Percentage of Governor's Salary

Table 10

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

Among Other States

Position

Proposed

Salary

Percentage of

1037

1038

Governor's

Salary Current Salary

Percentage of

Governor's

Salary

Governor \$185,000 100\% \$151,800 100\%

Attorney General \$175,000 94.59\% \$130,582 86.02\%

Treasurer \$175,000 94.59\% \$127,917 84.27\%

Senate President \$175,000 94.59\% \$102,279 67.38\%

House Speaker \$175,000 94.59\% \$102,279 67.38\%

Auditor \$165,000 89.19\% \$134,952 88.90\%

Lieutenant Governor \$165,000 89.19\% \$134,932 88.89\%

Secretary of State \$165,000 89.19\% \$130,916 86.24\%

Total Cost \$1,380,000 \$1,015,657

Additional Cost \$364,343

Position

Proposed Salary -

Unadjusted

Rank of

Massachusetts

Among 50 States
for 2014* -

Unadjusted

Proposed Salary -

Adjusted for Cost
of Living

Difference

Rank of

Massachusetts

Among 50 States
for 2014* -

Adjusted

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

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

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

* Speaker of House and Senate President are comparisons with other states with full-time legislatures as described
above.

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VI. RECOMMENDED REFORMS

BIENNIAL ADJUSTMENT

The Special Advisory Commission recommends that the biennial adjustment to legislative
pay be determined by using data from the Bureau of Economic Analysis to measure the quarterly change in salaries and wages in Massachusetts for the most recent eight quarters.

This method will be transparent, fair and consistent. The Special Advisory Commission
also recommends that this method be used to increase or decrease the compensation of all Constitutional Officers and the House Speaker and Senate President on a biennial basis. ELIMINATE LEGISLATIVE PER DIEM

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

## LIMITATIONS ON OUTSIDE EMPLOYMENT

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

## INCREASE THE LEGISLATIVE OFFICE EXPENSE

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

## COST TO THE TAXPAYERS

The Special Advisory Commission asserts that the totality of any and all increases must be
cost neutral to the taxpayer. Further, the Commission finds that the additional costs required to fill these recommendations can be achieved through efficiencies and cost savings without impact on any state services. The Commission believes strongly that each

Constitutional Office and each branch of the Legislature must identify the sources of these
efficiencies and savings and report to the public on an annual basis to ensure accountability
and transparency that no additional cost is imposed on the taxpayers. Table 11 summarizes
the incremental costs of the Commission's recommendations above what is currently being
paid. Given that the recommendations of the Special Advisory Commission total \$934,343

- less than three one-thousandths of one percent of the state budget - we strongly believe
that these costs can be borne through commensurate savings or cuts in the budgets of the respective Constitutional Offices and branches of the Legislature and that these savings should be specifically identified and enumerated in annual reports to the public.

Table 11

Cost for All Recommendations

Recommendation Additional Cost

Changes to Salaries for Constitutional Officers

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

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

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

Increase salary for Secretary of State to $\$ 165,000$
\$34,084

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

Increase salary for Speaker of the House to
\$175,000
\$72,721

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 |

FUTURE SPECIAL ADVISORY COMMISSIONS

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

A-1

APPENDIX A: JOB DUTIES AND RESPONSIBILITIES FOR

CONSTITUTIONAL OFFICERS AND PUBLIC OFFICIALS IN

MASSACHUSETTS

OFFICE OF THE GOVERNOR

Under the Massachusetts Constitution, the Governor is the "supreme executive magistrate"
of the Commonwealth. The Governor is in effect the chief executive officer for the

## Executive

Branch of state government responsible for developing and managing the annual state
budget and working with the Massachusetts Legislature. In FY15, the Office of the Governor oversees total state spending of $\$ 46$ billion, including a state operating budget of $\$ 36.5$ billion and a state capital budget of $\$ 4.5$ billion. There are 136,000 employees in Massachusetts state government entities, of whom 45,000 work in the Executive Branch. The Governor submits budgets, convenes special sessions of the Legislature, oversees the management and organization of the Executive Branch and has the power to veto legislation including line item veto powers on appropriations bills. Among many other functions, the Governor is the Commander in Chief of the Massachusetts National Guard, recommends judicial appointments and appoints a cabinet and citizens to more than 700 state boards and commissions.

The current executive secretariats in the Governor's cabinet include:

- Administration \& Finance
- Department of Transportation
- Education
- Energy \& Environmental Affairs
- Health \& Human Services
- Housing \& Economic Development
- Labor \& Workforce Development
- Public Safety \& Security

At the beginning of each term of office, the Governor is required by state law to submit to the Legislature a detailed economic development strategy for the Commonwealth. The Office of the Governor wields substantial authority over the daily management of the state's budget with the power to reduce state spending to maintain a balanced budget. The Governor has the authority to pardon offenses and commute prison sentences. The Governor represents the Commonwealth in meetings with visiting dignitaries and at high level events.

OFFICE OF THE LIEUTENANT GOVERNOR

The Lieutenant Governor is the first in line to discharge the powers and duties of the Office
of the Governor following the incapacitation of the Governor. The Lieutenant Governor
serves in place of the Governor when he/she is outside the borders of Massachusetts.

According to the Massachusetts Constitution, during such vacancy, the Lieutenant Governor shall "perform all the duties incumbent upon the governor, and shall have and exercise all the
powers and authorities, which by this constitution the governor is vested with, when personally
present. [See Amendments, Arts. LV.]" The Lieutenant Governor serves on the Governor's Council, and in the absence of the Governor, serves as President of the Council.

OFFICE OF THE ATTORNEY GENERAL

The Office of the Attorney General serves as the chief attorney and top law enforcement officer for the Commonwealth. The Attorney General is responsible for protecting the public and serves as an advocate and resource for the Commonwealth and its residents. The Attorney General's responsibilities include consumer protection, enforcing labor laws,
combating fraud and public corruption, protecting civil rights, as well as enforcing laws in
areas including the environment, health care, financial services, energy and insurance.
The

Attorney General oversees 23,000 public charities across the state and operates the Medicaid Fraud Division.

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

- Executive Bureau
- Business \& Labor Bureau
- Criminal Bureau
- Government Bureau
- Public Protection \& Advocacy Bureau

The Attorney General is responsible for certifying questions through the initiative petition
process for the statewide ballot. The Attorney General has several regional offices across

Massachusetts, which are staffed by lawyers, labor inspectors, consumer mediators, and other specialists, who provide information on resources that are available to help
consumers. The regional offices work with local communities on important consumer and public safety issues.

When the Governor and Lieutenant Governor are not in the state, the Attorney General is
second in the line of succession following the Secretary of State.

OFFICE OF THE SECRETARY OF STATE

The Office of the Secretary of State serves as the chief administrative official and elections
officer in the state. The Secretary of State is responsible for administering elections including printing ballots and overseeing the nominations process, while also providing information to voters on ballot questions. The Secretary of State is responsible for managing the Registry of Deeds, ensuring that citizens have open access to public information, maintaining official record keeping, overseeing the registration of corporations, as well as managing the filing and distribution of public regulations. The Secretary of State also manages the system of filing and public disclosure for all legislative agents.

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

- Citizen Information Service
- Commonwealth Museum
- Corporations Division
- Elections \& Voting Division
- Lobbyist Division
- Archives Division
- Massachusetts Historical Commission
- Public Records Division
- Publications \& Regulations Division
- Registry of Deeds
- Securities Division
- State House Tours
- Records Center
- Address Confidentiality Program

When the Governor and Lieutenant Governor are not in the state, the Secretary of State
assumes the powers of the Governor.

OFFICE OF THE TREASURER \& RECEIVER GENERAL

The Office of the Treasurer \& Receiver General is responsible for managing the state's daily
cash flows including revenues from federal, state and local government currently totaling
$\$ 46$ billion annually. The Office of the Treasurer serves as ex-officio Chair of the State

Board of Retirement, which oversees the Massachusetts State Employees Retirement

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

The Treasurer serves as Chair of the Board of Directors for the Massachusetts School Building Authority, a quasi-public government authority responsible for overseeing the process for making capital improvements in public schools. The Treasurer works closely with the state's Executive Office for Administration and Finance to maintain the Commonwealth's credit rating and oversee the investment of public funds. The Office of Treasurer is currently organized into several major departments:

- Cash Management Department
- Debt Management Department
- Deferred Compensation
- Pension Reserves Investment Management Board
- School Building Authority
- State Board of Retirement
- State Lottery Commission
- Unclaimed Property Division
- Veterans' Bonus

When the Governor and Lieutenant Governor are not in the state, the Treasurer is third in the line of succession following the Secretary of State and Attorney General. OFFICE OF THE AUDITOR

The Office of the State Auditor is responsible for conducting regular independent audits
all departments, programs, agencies, authorities, commissions, contracts, and vendors serving the Commonwealth. The Auditor's reports provide detailed financial, performance
and technical assessments of the various agencies and departments in state government and make recommendations for reforms including improved accountability, efficiency, and
transparency.

The Office of the State Auditor implements a state law designed to assess the financial impact of state mandates on cities and towns and protect communities from unfunded mandates. The Auditor provides information to the public on the management and
efficiency of state agencies and departments and establishes a mechanism for the public to
report fraud and government waste. The Office of the State Auditor is organized into five major departments:

- Audit Operations
- Administration and Finance
- Bureau of Special Investigations
- Division of Local Mandates
- Executive Departments

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

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

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

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

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

As the top executive in the State Senate, the Senate President is responsible for an annual budget of $\$ 19$ million in FY15, as well as managing an organization with 379 employees according to data from the state's Open Checkbook. The Senate President also is jointly
responsible for managing an $\$ 8.5$ million joint legislative staff payroll.

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

OFFICE OF THE HOUSE SPEAKER \& MASSACHUSETTS HOUSE OF

REPRESENTATIVES

The Massachusetts House of Representatives is comprised of 160 members with each member representing a district of approximately 40,000 people. As required by the Massachusetts Constitution, the House meets every 72 hours, year-round in either formal or informal session to consider legislation, hold hearings and conduct other business. The Massachusetts House is led by the Speaker of the House, who is elected by the members
the body at the beginning of each two-year session of the General Court. At the beginning
each session of the General Court, or if the Speakership is vacated, the first order of business is the election of a Speaker.

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

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

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

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

Senate President and the Governor to establish policy priorities, develop the state's annual
budget, periodic passage of multi-billion dollar bond authorization bills, as well as establishing the operations of state government in areas that include taxation, health care, economic development, education, public safety, energy and the environment. The Speaker
is responsible for guiding and setting the legislative agenda in the House.

As the top executive in the House of Representatives, the Speaker is responsible for an annual budget of $\$ 39$ million in FY15, as well as managing an organization with 707 employees according to data from the state's Open Checkbook. The Speaker also is jointly
responsible for managing an $\$ 8.5$ million joint legislative staff payroll.

The Speaker represents the House of Representatives at high level events, meetings with
visiting dignitaries other leaders in the Commonwealth.

Acknowledgements:

The Special Advisory Commission on Public Compensation compiled the information contained in this appendix from sources including The Massachusetts Political Almanac,
well as from the Executive Office of Administration \& Finance and the Commonwealth's website, www.mass.gov. The Commission wishes to thank Publisher Craig Sandler and

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

Almanac.

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APPENDIX B: COMPARISON OF SALARIES FOR

MASSACHUSETTS CONSTITUTIONAL OFFICERS WITH THOSE OF

OTHER STATES

COMPARING SALARIES PAID WITH THOSE OF OTHER STATES

The Commission relied upon data provided by the Council of State Governments (CSG) for
the 2014 fiscal year (ends June 30, 2014), published in the Book of States 2014. These data
reflect salary data collected by CSG in February 2014, either through survey responses or through access to state websites.

The Commission compared the salaries that Massachusetts pays to its Governor, Lieutenant

Governor, Secretary of State, Attorney General, Treasurer and Auditor with those paid by the other 49 states. The Lieutenant Governor position has been vacant since 2012, so the Commission estimated what the current salary might have been had the former Lieutenant

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

Table B-1

Rank of Massachusetts Constitutional Officer Salaries Among 50 States

ADJUSTING SALARIES FOR CONSTITUTIONAL OFFICERS IN
MASSACHUSETTS AND

COMPARING WITH OTHER STATES

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

Position Salary for FY2014

Rank of Massachusetts

Among 50 States

Governor \$151,800 11

Lieutenant Governor \$134,932 6

Secretary of State \$130,262 9

Attorney General \$130,582 20

Treasurer \$127,917 11

Auditor \$137,425 14

B-2
the Economic Research Institute, Inc.) to the salaries paid to Constitutional Officers in

Massachusetts, and compared these with similarly adjusted positions in the other 49 states.

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

Table B-2

Rank of Massachusetts Constitutional Officer Adjusted Salaries Among 50 States

Position

Salary for FY2014 -

Unadjusted

Rank of

Massachusetts

Among 50 States -

Unadjusted

Salary for FY2014 -

Adjusted for Cost of

Living Difference

Rank of

Massachusetts

Among 50 States -

Adjusted

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

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

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

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

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

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

B-3

Table B-3

Comparison of Salaries Paid to Constitutional Officers in 50 States

State Governor State

Lieutenant

Governor State

Secretary
of State State

Attorney

General State Treasurer State Auditor

1 Pennsylvania 187,818 1 Pennsylvania 157,765 1 Tennessee 190,260 1 Tennessee 176,988 1 Tennessee 190,260 1 Texas 198,000

2 Tennessee 181,980 2 New York 151,500 2 Illinois 156,541 2 Alabama 166,002 2 Michigan 174,204 2 Tennessee 190,260

3 New York 179,000 3 New Jersey 141,000 3 Virginia 152,793 3 Illinois 156,541 3 Georgia 163,125 3 California 175,000

4 Illinois 177,412 4 Hawaii 140,220 4 Florida 140,000 4 Pennsylvania 156,264 4 Virginia 162,214 4 Virginia 168,279

5 New Jersey 175,000 5 Illinois 135,669 5 Oklahoma 140,000 5 Washington 151,718 5 Pennsylvania 156,264 5 Michigan 163,537

6 Virginia 175,000 6 Massachusetts 134,932 6 Pennsylvania 135,228 6 New York 151,500 6 New Jersey 141,000 6 Georgia 159,215

7 California 173,987 7 California 130,490 7 Georgia 130,690 7 California 151,127 7 Hawaii 140,220 7 Pennsylvania 156,264

8 Delaware 171,000 8 Maryland 125,000 8 California 130,490 8 Texas 150,000 8 California 139, 1898 New York 151,500

9 Washington 166,891 9 Florida 124,851 9 Massachusetts 130,262 9 Virginia 150,000 9 Illinois 135,669 9 Illinois 151,035

10 Michigan 159,300 10 North Carolina 124,676 10 Delaware 127,590 10 Wyoming 147,000 10 Florida 128,972 10 Oregon 147,324

11 Massachusetts 151,800 11 Kentucky 117,329 11 Texas 125,880 11 Delaware 145,207
11 Massachusetts 127,917 11 New Jersey 141,793

12 Connecticut 150,000 12 Alaska 115,000 12 North Carolina 124,676 12 North Dakota 143,685 12 New York 127,000 12 Rhode Island 140,050

13 Maryland 150,000 13 Louisiana 115,000 13 New York 120,800 13 Nevada 141,086
13 Maryland 125,000 13 Colorado 140,000

14 Texas 150,000 14 Oklahoma 114,713 14 Kentucky 117,329 14 New Jersey 141,000
14 North Carolina 124,676 14 Massachusetts 137,425

15 West Virginia 150,000 15 Michigan 111,510 15 Washington 116,950 15 Hawaii 140,220 15 Alaska 122,928 15 Florida 135,000

16 Nevada 149,573 16 Connecticut 110,000 16 Louisiana 115,000 16 Wisconsin 140,147 16 Kentucky 117,329 16 Alaska 133,908

17 Ohio 148,886 17 Rhode Island 108,808 17 Michigan 112,410 17 Georgia 137,791 17
Washington 116,950 17 Hawaii 133,536

18 Oklahoma 147,000 18 Utah 104,000 18 Connecticut 110,000 18 Alaska 136,350 18
Louisiana 115,000 18 Louisiana 132,620

19 Vermont 145,538 19 Iowa 103,212 19 Ohio 109,986 19 Oklahoma 132,825 19
Oklahoma 114,713 19 Arizona 128,785

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

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

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

23 North Carolina 141,265 23 Indiana 88,543 23 Iowa 103,212 23 North Carolina 124,676 23 Rhode Island 108,808 23 Oklahoma 114,713 24 Georgia 139,339 24 Missouri 86,484 24 Nevada 102,898 24 Iowa 123,669 24

Missouri 107,746 24 Wisconsin 114,351

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

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Table B-3

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

State Governor State

Lieutenant

Governor State

Secretary
of State State

Attorney

General State Treasurer State Auditor

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

26 Missouri 133,821 26 New Mexico 85,000 26 North Dakota 96,794 26 Kentucky 117,329 26 Utah 104,000 26 Delaware 108,532

27 Florida 130,273 27 Delaware 78,553 27 Vermont 95,139 27 Missouri 116,437 27 Iowa 103,212 27 Missouri 107,746

28 Iowa 130,000 28 Ohio 78,041 28 West Virginia 95,000 28 Montana 115,817 28
Nevada 102,898 28 South Dakota 105,348

29 Louisiana 130,000 29 Minnesota 77,896 29 South Carolina 92,007 29 Rhode Island 115,610 29 Idaho 101,150 29 South Carolina 104,433

30 Rhode Island 129,210 30 Wisconsin 76,261 30 Wyoming 92,000 30 Louisiana
115,000 30 West Virginia 95,000 30 Utah 104,000

31 Mississippi 122,160 31 Nebraska 75,000 31 Mississippi 90,000 31 Vermont 113,901
31 Vermont 92,269 31 Iowa 103,212

32 New Hampshire 121,896 32 Alabama 68,556 32 Minnesota 89,877 32 Minnesota
113,859 32 South Carolina 92,007 32 Minnesota 101,858

33 North Dakota 121,679 33 Colorado 68,500 33 Montana 88,099 33 Michigan 112,410
33 Wyoming 92,000 33 North Dakota 96,794

34 Minnesota 119,850 34 Nevada 63,648 34 Maryland 87,500 34 Connecticut 110,000 34 North Dakota 91,406 34 Vermont 95,139

35 Idaho 119,000 35 Vermont 61,776 35 Kansas 86,003 35 Ohio 109,986 35 Mississippi 90,000 35 West Virginia 95,000

36 Indiana 111,688 36 Tennessee 60,609 36 Alabama 85,248 36 Mississippi 108,960 36 Kansas 86,003 36 Wyoming 92,000

37 New Mexico 110,000 37 Mississippi 60,000 37 Nebraska 85,000 37 Idaho 107,100 37 Alabama 85,248 37 Mississippi 90,000

38 Utah 109,470 38 Kansas 54,000 38 New Mexico 85,000 38 South Dakota 103,892 38
Nebraska 85,000 38 Montana 88,099

39 Montana 108, 16739 South Carolina 46,545 39 South Dakota 83,135 39 Kansas
98,901 39 New Mexico 85,000 39 Alabama 85,248

40 South Carolina 106,078 40 Arkansas 41,896 40 Oregon 76,992 40 Utah 98,509 40 South Dakota 83,135 40 Nebraska 85,000

41 Nebraska 105,000 41 Virginia 36,321 41 Indiana 76,892 41 Nebraska 95,000 41 Indiana 76,892 41 New Mexico 85,000

42 Wyoming 105,000 42 Idaho 35,700 42 Arizona 70,000 42 New Mexico 95,000 42 Oregon 72,000 42 Maine 81,556

43 South Dakota 104,002 43 Texas 7,200 43 Maine 69,264 43 West Virginia 95,000 43 Arizona 70,000 43 Indiana 76,892

44 Kansas 99,636 44 Arizona 0 44Wisconsin 68,566 44 Indiana 92,503 44 Maine 69,264 44 Arkansas 54,305

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

46 Arizona 95,000 46 New Hampshire 0 46Arkansas 54,305 46 South Carolina 92,007 46 Colorado 68,500 46 Idaho 0

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

0

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

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

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

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

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Table B-4

Cost of

Living Adj

Governor

Adj State

Lieutenant

Governor

Cost of

Living Adj

Lieutenant

Governor

Adj State

Secretary
of State

Cost of

Living Adj

Secretary
of State

Adj

1 Tennessee 181,980 93.7\% 194,216 1 Pennsylvania 157,765 101.2\% 155,894 1
Tennessee 190,260 93.7\% 203,052

2 Pennsylvania 187,818 101.2\% 185,591 2 New York 151,500 114.9\% 131,854 2
Oklahoma 140,000 94.9\% 147,524

3 Virginia 175,000 104.1\% 168, 1083 Illinois 135,669 106.2\% 127,749 3 Illinois 156,541
$106.2 \% 147,402$

4 Illinois 177,412 106.2\% 167,055 4 New Jersey 141,000 111.8\% 126, 1184 Virginia
152,793 104.1\% 146,775

5 Michigan 159,300 97.4\% 163,552 5 Florida 124,851 101.7\% 122,764 5 Florida 140,000 101.7\% 137,660

6 Delaware 171,000 106.5\% 160,563 6 North Carolina 124,676 101.6\% 122,713 6 Pennsylvania 135,228 101.2\% 133,625

7 Washington 166,891 104.3\% 160,011 7 Oklahoma 114,713 94.9\% 120,878 7 Texas 125,880 95.5\% 131,812

8 Texas 150,000 95.5\% 157,068 8 Kentucky 117,329 97.2\% 120,709 8 Georgia 130,690 99.5\% 131,347

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

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

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

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

13 Ohio 148,886 99.2\% 150,087 13 California 130,490 119.2\% 109,471 13 Michigan

## 112,410 97.4\% 115,411

14 Nevada 149,573 102.4\% 146,067 14 Utah 104,000 97.7\% 106,448 14 Washington $116,950104.3 \% 112,128$

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

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

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

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

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

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

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

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

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

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

25 Connecticut 150,000 116.6\% 128,645 25 New Mexico 85,000 99.8\% 85, 17025 West
Virginia 95,000 96.5\% 98,446

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

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

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

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

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

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

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

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

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

35 Minnesota 119,850 103.2\% 116, 13435 Mississippi 60,000 96.1\% 62,435 35 Alabama 85,248 98.2\% 86,811

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

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

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

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

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

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

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

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

44 Kansas 99,636 96.7\% 103,036 44 Arizona 0 100.7\% 044 Maine 69,264 103.9\%
66,664

45 Arizona 95,000 100.7\% 94,340 45 Maine 0 103.9\% 045 Colorado 68,500 103.5\%
66,184

46 Oregon 98,600 105.9\% 93,107 46 New Hampshire 0 103.6\% 046 Arkansas 54,305
95.9\% 56,627

47 Arkansas 86,890 95.9\% 90,605 47 Oregon 0 105.9\% 047 Alaska 0 118.6\% 0

48 Colorado 90,000 103.5\% 86,957 48 South Dakota 0 95.1\% 048 Hawaii 0 135.3\% 0

49 Maine 70,000 103.9\% 67,372 49 West Virginia 0 96.5\% 049 New Jersey 0 111.8\% 0

50 Alabama 0 98.2\% 050 Wyoming 0 96.8\% 050 Utah 0 97.7\% 0

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

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Table B-4

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

State

Attorney

General

Cost of

Living Adj

Attorney

General

Adj State Treasurer

Cost of

Living Adj

Treasurer

Adj State Auditor

Cost of

Living Adj

Auditor

Adj

1 Tennessee 176,988 93.7\% 188,888 1 Tennessee 190,260 93.7\% 203,052 1 Texas 198,000 95.5\% 207,330

2 Alabama 166,002 98.2\% 169,045 2 Michigan 174,204 97.4\% 178,854 2 Tennessee 190,260 93.7\% 203,052

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

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

5 Wyoming 147,000 96.8\% 151,860 5 Pennsylvania 156,264 101.2\% 154,4115 Georgia 159,215 99.5\% 160,015

6 Illinois 156,541 106.2\% 147,402 6 Illinois 135,669 106.2\% 127,749 6 Pennsylvania 156,264 101.2\% 154,411

7 Washington 151,718 104.3\% 145,463 7 Florida 128,972 101.7\% 126,816 7 California 175,000 119.2\% 146,812

8 Virginia 150,000 104.1\% 144,092 8 New Jersey 141,000 111.8\% 126, 1188 Illinois $151,035106.2 \% 142,218$

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

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

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

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

13 Nevada 141,086 102.4\% 137,779 13 Louisiana 115,000 99.3\% 115,811 13 New York $151,500114.9 \% 131,854$

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

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

16 Florida 128,972 101.7\% 126,816 16 Ohio 109,986 99.2\% 110,873 16 New Jersey $141,793111.8 \% 126,827$

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

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

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

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

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

22 Louisiana 115,000 99.3\% 115,811 22 Iowa 103,212 98.2\% 105,104 22 Wisconsin $114,351101.7 \% 112,440$

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

46 Arizona 90,000 100.7\% 89,374 46 Colorado 68,500 103.5\% 66, 18446 Idaho 0 98.6\%

0

47 Maine 92,248 103.9\% 88,785 47 Arkansas 0 95.9\% 047 Kansas 0 96.7\% 0

48 Oregon 82,220 105.9\% 77,639 48 Minnesota 0 103.2\% 048 Maryland 0 109.8\% 0

49 Colorado 80,000 103.5\% 77,295 49 Montana 0 103.0\% 049 Nevada 0 102.4\% 0

50 Arkansas 72,408 95.9\% 75,504 50 Texas 0 95.5\% 050 New Hampshire 0 103.6\% 0

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

B-7

Table B-5

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

B-8

State Governor State

Lieutenant

Governor State

Secretary
of State

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

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

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

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

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

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

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

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

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

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

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

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

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

14 Texas 150,00014 Oklahoma 114,713 14 Kentucky 117,329

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

47 Colorado 90,000 47 Oregon 0 47Alaska 0

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

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

50 Alabama 0 50Wyoming 0 50Utah 0

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

B-9

Table B-5
(Continued)

B-10

State

Attorney

General State Treasurer State Auditor

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

47 Arizona 90,000 47 Arkansas 0 47Kansas 0

48 Oregon 82,220 48 Minnesota 0 48Maryland 0

49 Colorado 80,000 49 Montana 0 49Nevada 0

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

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

B-11

Table B-6

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

After Adjusting for Cost of Living

State Governor

Cost of

Living Adj

Governor

Adj State

1968

Lieutenant

Governor

Cost of

Living Adj

Lieutenant

Governor

Adj State

Secretary
of State

Cost of

Living Adj

Secretary
of State

Adj

1 Tennessee 181,980 93.7\% 194,216 1 Pennsylvania 157,765 101.2\% 155,894 1
Tennessee 190,260 93.7\% 203,052

2 Pennsylvania 187,818 101.2\% 185,591 2 Massachusetts 165,000 118.3\% 139,476 2
Oklahoma 140,000 94.9\% 147,524

3 Virginia 175,000 104.1\% 168, 1083 New York 151,500 114.9\% 131,854 3 Illinois $156,541106.2 \% 147,402$

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

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

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

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

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

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

10 Massachusetts $185,000118.3 \% 156,38210$ Louisiana 115,000 99.3\% 115,811 10 North Carolina 124,676 101.6\% 122,713

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

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

13 Oklahoma 147,000 94.9\% 154,900 13 California 130,490 119.2\% 109,471 13 Louisiana 115,000 99.3\% 115,811

14 Ohio 148,886 99.2\% 150,087 14 Utah 104,000 97.7\% 106,448 14 Michigan 112,410 97.4\% 115,411

15 Nevada 149,573 102.4\% 146,067 15 Iowa 103,212 98.2\% 105,104 15 Washington $116,950104.3 \% 112,128$

16 California 173,987 119.2\% 145,962 16 Hawaii 140,220 135.3\% 103,636 16 Ohio 109,986 99.2\% 110,873

17 Wisconsin 144,423 101.7\% 142,009 17 Rhode Island 108,808 108.5\% 100,284 17 California 130,490 119.2\% 109,471

18 Kentucky 138,012 97.2\% 141,988 18 Alaska 115,000 118.6\% 96,965 18 Missouri 107,746 100.6\% 107,103

19 Georgia 139,339 99.5\% 140,039 19 Connecticut 110,000 116.6\% 94,340 19 New York 120,800 114.9\% 105,135

20 North Carolina 141,265 101.6\% 139,040 20 North Dakota 94,461 102.0\% 92,609 20 Iowa 103,212 98.2\% 105,104

21 Maryland 150,000 109.8\% 136,612 21 Indiana 88,543 95.8\% 92,425 21 Idaho 101,150 98.6\% 102,586

22 Vermont 145,538 106.8\% 136,272 22 Georgia 91,609 99.5\% 92,069 22 New Hampshire 105,930 103.6\% 102,249

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

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

25 Louisiana 130,000 99.3\% 130,916 25 New Mexico 85,000 99.8\% 85, 17025 West Virginia 95,000 96.5\% 98,446

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

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

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

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

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

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

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

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

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

35 Minnesota 119,850 103.2\% 116, 13435 Mississippi 60,000 96.1\% 62,435 35 Alabama 85,248 98.2\% 86,811

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

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

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

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

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

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

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

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

44 Kansas 99,636 96.7\% 103,036 44 Arizona 0 100.7\% 044 Maine 69,264 103.9\% 66,664

45 Arizona 95,000 100.7\% 94,340 45 Maine 0 103.9\% 045 Colorado 68,500 103.5\%
66,184

47 Arkansas 86,890 95.9\% 90,605 47 Oregon 0 105.9\% 047 Alaska 0 118.6\% 0

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

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

50 Alabama 0 98.2\% 050 Wyoming 0 96.8\% 0 50Utah 0 97.7\% 0

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

B-12

Table B-6

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

After Adjusting for Cost of Living (Continued)

State

Attorney

General

Cost of

Living Adj

Attorney

General

Adj State Treasurer

Cost of

Living Adj

Treasurer

Adj State Auditor

Cost of

Living Adj

Auditor

Adj

1 Tennessee 176,988 93.7\% 188,888 1 Tennessee 190,260 93.7\% 203,052 1 Texas 198,000 95.5\% 207,330

2 Alabama 166,002 98.2\% 169,045 2 Michigan 174,204 97.4\% 178,854 2 Tennessee 190,260 93.7\% 203,052

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

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

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

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

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

8 Washington $151,718104.3 \% 145,4638$ Florida 128,972 101.7\% 126,816 8 Illinois
$151,035106.2 \% 142,218$

9 Virginia 150,000 104.1\% 144,092 9 New Jersey 141,000 111.8\% 126, 1189
Massachusetts 165,000 118.3\% 139,476

10 North Dakota 143,685 102.0\% 140,868 10 North Carolina 124,676 101.6\% 122,713
10 Oregon 147,324 105.9\% 139, 116

11 Oklahoma 132,825 94.9\% 139,963 11 Oklahoma 114,713 94.9\% 120,878 11 Colorado 140,000 103.5\% 135,266

12 Georgia 137,791 99.5\% 138,483 12 Kentucky 117,329 97.2\% 120,709 12 Louisiana 132,620 99.3\% 133,555

13 Wisconsin 140,147 101.7\% 137,804 13 California 139, 189 119.2\% 116,769 13 Florida 135,000 101.7\% 132,743

14 Nevada 141,086 102.4\% 137,779 14 Louisiana 115,000 99.3\% 115,811 14 New York $151,500114.9 \% 131,854$

15 Delaware 145,207 106.5\% 136,345 15 Maryland 125,000 109.8\% 113,843 15 Rhode Island 140,050 108.5\% 129,078

16 New York 151,500 114.9\% 131,854 16 Washington 116,950 104.3\% 112,128 16 Arizona 128,785 100.7\% 127,890

17 Florida 128,972 101.7\% 126,816 17 Ohio 109,986 99.2\% 110,873 17 New Jersey $141,793111.8 \% 126,827$

18 California $151,127119.2 \% 126,78418$ New York 127,000 114.9\% 110,531 18 North Carolina 124,676 101.6\% 122,713

19 New Jersey 141,000 111.8\% 126,118 19 Missouri 107,746 100.6\% 107,103 19
Oklahoma 114,713 94.9\% 120,878

20 Iowa 123,669 98.2\% 125,936 20 Delaware 113,374 106.5\% 106,454 20 Kentucky 117,329 97.2\% 120,709

21 North Carolina 124,676 101.6\% 122,713 21 Utah 104,000 97.7\% 106,448 21 Alaska 133,908 118.6\% 112,907

22 Kentucky 117,329 97.2\% 120,709 22 Iowa 103,212 98.2\% 105,104 22 Wisconsin $114,351101.7 \%$ 112,440

23 Louisiana 115,000 99.3\% 115,811 23 Alaska 122,928 118.6\% 103,649 23 Washington $116,950104.3 \% 112,128$

24 Missouri 116,437 100.6\% 115,743 24 Hawaii 140,220 135.3\% 103,636 24 Ohio 109,985 99.2\% 110,872

25 Michigan 112,410 97.4\% 115,411 25 Idaho 101,150 98.6\% 102,586 25 South Dakota 105,348 95.1\% 110,776

26 Alaska 136,350 118.6\% 114,966 26 New Hampshire 105,930 103.6\% 102,249 26
Missouri 107,746 100.6\% 107,103

27 Maryland 125,000 109.8\% 113,843 27 Nevada 102,898 102.4\% 100,486 27 Utah 104,000 97.7\% 106,448

28 New Hampshire 117,913 103.6\% 113,816 28 Rhode Island 108,808 108.5\% 100,284 28 Iowa 103,212 98.2\% 105,104

29 Mississippi 108,960 96.1\% 113,382 29 West Virginia 95,000 96.5\% 98,446 29 South Carolina 104,433 101.0\% 103,399

30 Montana 115,817 103.0\% 112,444 30 Wyoming 92,000 96.8\% 95,041 30 Delaware 108,532 106.5\% 101,908

31 Ohio 109,986 99.2\% 110,873 31 Connecticut 110,000 116.6\% 94,340 31 Minnesota $101,858103.2 \%$ 98,700

32 Minnesota 113,859 103.2\% 110,328 32 Mississippi 90,000 96.1\% 93,652 32 Hawaii $133,536135.3 \% 98,696$

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

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

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

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

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

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

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

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

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

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

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

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

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

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

48 Oregon 82,220 105.9\% 77,639 48 Minnesota 0 103.2\% 048 Maryland 0 109.8\% 0

49 Colorado 80,000 103.5\% 77,295 49 Montana 0 103.0\% 049 Nevada 0 102.4\% 0

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

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

B-13

Table B-7

Comparison of Proposed Massachusetts Salaries Paid to Legislative Leaders With Those in Other States with

Full-Time Legislatures After Adjusting for Cost of Living (Continued)

State

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 6113,438 |

2219

2220

2228

2229

2230

2231

2232

2233

2234

2235

State

House Speaker

Pay

Rank

Among

11

House Speaker

Pay - Adjusted

Rank

Among

2236

11

Alaska \$50,900 9 \$42,917 10

California \$109,584 4 \$91,933 6

Florida $\$ 41,18111$ \$40,493 11

Illinois \$95,313 6 \$89,749 7

Massachusetts \$175,000 1 \$147,929 1

Michigan \$98,685 5 \$101,319 4

New Jersey $\$ 65,3178$ \$58,423 8

New York \$121,000 3 \$105,309 3

Ohio \$94,437 7 \$95,199 5

Pennsylvania \$130,034 2 \$128,492 2

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

C-1

APPENDIX C: COMPARISON OF SALARIES FOR

MASSACHUSETTS CONSTITUTIONAL OFFICERS WITH SIMILAR

JOBS IN PRIVATE SECTOR

OBJECTIVE

The objective of this analysis is based on Section 239: "There shall be a special advisory commission regarding the compensation of public officials identified in Article LXIV of the

Articles of Amendment to the Constitution... The commission shall study compensation issues which shall include, but not limited to: ... (C) a comparison of direct and indirect compensation of public officials with similar employment in the private sector in the commonwealth."

EXECUTIVE SUMMARY

The positions of the public officials identified in Article LXIV of the Articles of Amendment
to the Constitution do not have clear, direct private sector equivalents. However, to meet
the legislative requirements we have identified specific private sector positions whose responsibilities reflect public sector duties in greater or lesser fashion. A review of compensation survey data from all industries in Massachusetts with gross revenues between $\$ 5$ billion and $\$ 20$ billion in revenue indicated that the compensation of the public
officials is less than what the private sector executives currently make in all cases and in
most cases much less. The following chart is an example of how base salaries of the elected officials compares to the private sector at various revenue sizes:

C-2

METHODOLOGY

Commissioners Chris Kealey and Cathy Minehan were assisted by consultants from Sullivan, Cotter and Associates, Inc. (SullivanCotter) and an intern, Sunshine Greene, from

Simmons College School of Management. The source of the compensation data used in this
analysis was the ERI Economic Research Institute's (ERI) Executive Compensation Assessor, which is more fully described at the end of this report.

To determine "a comparison of direct and indirect compensation of public officials with similar employment in the private sector in the commonwealth" the commissioners, with the assistance of SullivanCotter and Ms. Greene, used the following parameters from the ERI Executive Assessor:

- Geographic Location: Massachusetts
- Similar employment: The budget of the Commonwealth is $\$ 36.5$ billion. Since there

| 2288 | 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 |

C-3
of $\$ 5$ billion, $\$ 10$ billion and $\$ 20$ billion to demonstrate the range of private sector employment opportunities within the Commonwealth.

- Appropriate job responsibility comparisons: The public officials identified in Article

LXIV of the Articles of Amendment to the Constitution do not have direct private sector equivalents. The commissioners acknowledge this and attempted to make the best comparisons possible to the private sector. The comparisons are as follows:

Public Official Private Sector Title

Governor Chief Executive Officer

Lieutenant Governor Executive Vice President

Attorney General Top Legal Executive

Secretary of State Chief Administrative Officer

Treasurer Top Treasurer Corporate

Auditor Top Internal Auditor

Senate President and Speaker of the House Chairman of Board (Outside Member analogous to a Lead Director) **

Senate President and Speaker of the House Chief Operating Officer **
** These positions are particularly difficult to match. If one looks at legislative leadership
the operating heads of the Commonwealth then the Chief Operating Officer's compensation may be a good private sector comparator. Alternatively, if one views the legislative heads as leaders governing the Commonwealth in conjunction with the Governor, then the Lead Director or outside Chair of the Board might be the comparator. The components of compensation available from ERI include:

- Salary - This is the fixed wage paid to an employee. The basis is usually weekly, monthly, or yearly, and is most often applied to exempt employees.
- Total Compensation - The sum of all payments made to an employee for a specific time period (usually annual) including base salary, incentives, and bonuses (and/or other variable pay), commissions and stock options.
- Stock Options - The right to buy company stock at a certain price within a particular period of time. The assumption is that the market price of the stock will be higher than the predetermined price at the time that the person is allowed to purchase the stock. (Please note, however, this is not always the case, and options can expire "out of the money.")

All survey data were adjusted by 3 percent to January 1, 2015.

The private sector survey job descriptions from ERI can be found at the end of this report.

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## FINDINGS

Using the above mentioned inputs, the ERI Compensation Comparables Assessor demonstrated that at the revenue levels used for this study, the compensation for the public officials was less than compensation in the private sector.

Constitutional Officer
and Legislative Leaders Survey Match 25th

Percentile

50th

Percentile

75th

Percentile

25th

Percentile

50th

Percentile

75th

Percentile

Base

Salary

Total

Compensation

Governor \$151,800 Chief Executive Officer \$1,003,654 \$1,384,720 \$1,879,468
\$2,060,852 \$2,842,970 \$3,857,949 11\% 5\%

Lieutenant Governor \$127,327 (2012) Executive Vice President \$517,215 \$713,573
\$968,534 \$875,222 \$1,207,530 \$1,638,990 18\% 11\%

Attorney General \$130,582 Top Legal Executive \$527,240 \$706,747 \$939,857 \$801,646
\$1,074,607 \$1,429,066 18\% 12\%

Secretary of State $\$ 130,262$ (2013) Chief Administrative Officer $\$ 607,044 \$ 744,990$ \$924,202 \$883,638 \$1,084,449 \$1,345,332 17\% 12\%

Treasurer \$127,917 Top Treasurer Corporate \$458,414 \$534,645 \$633, 698 \$652,017
\$760,460 \$901,375 24\% 17\%

Auditor \$134,952 Top Internal Auditor \$190,756 \$207,762 \$231,868 \$229,459 \$252,140
\$283,601 65\% 54\%

Senate President and

Speaker of the House $\$ 102,279$ (2013) Chairman of Board
(Outside Member) $\$ 395,204 \$ 518,685 \$ 679,053 \$ 506,636 \$ 664,964 \$ 870,58820 \% 15 \%$

Senate President and

Speaker of the House $\$ 102,279$ (2013) Chief Operating Officer $\$ 658,812 \$ 895,854$
\$1,203,654 \$1,250,679 \$1,700,651 \$2,284,865 11\% 6\%

All Industries

Massachusetts
$\$ 20,000,000,000$ Revenue

Base Salaries Total Compensation Current Salary as \% of the

50th Percentile

Current Salary
(2014)

Constitutional Officer
and Legislative Leaders Survey Match 25th

Percentile

50th

Percentile

75th

Percentile

25th

Percentile

50th

Percentile

75th

Percentile

Base

Salary

Total

Compensation

Governor 1 51,800 Chief Executive Officer 876,377 1,209,124 1,641,152 1,715,042
2,366,042 3,211,033 13\% 6\%

Lieutenant Governor 1 27,327 (2012) Executive Vice President 452,224 623,894 846,803 $728,2141,004,7041,363,70220 \% 13 \%$

Attorney General 1 30,582 Top Legal Executive 444,927 596,394 793,091 672,213 901,098 1, 198,325 22\% 14\%

Secretary of State 1 30,262 (2013) Chief Administrative Officer 508,334 623,841 773,899 735,676 902,861 1,120,058 21\% 14\%

Treasurer 1 27,917 Top Treasurer Corporate 384,699 448,663 531,773 544, 163 634,662
752,258 29\% 20\%

Auditor 1 34,952 Top Internal Auditor 169,990 183,888 204,012 201,426 220,002
246,140 73\% 61\%

Senate President and

Speaker of the House 102,279 (2013) Chairman of Board
(Outside Member) 343,765 451,156 590,629 438,894 576,038 754,152 23\% 18\%

Senate President and

Speaker of the House 102,279 (2013) Chief Operating Officer 584,418 794,685
10,677,222 1,046,344 1,422,821 1,911,640 13\% 7\%

All Industries

Massachusetts
$\$ 10,000,000,000$ Revenue

Base Salaries Total Compensation Current Salary as \% of the

50th Percentile

Current Salary

2464

2465 Constitutional Officer

2466

2467

2468

2469

2470

2471

2472

2473

2474

2475

2476

2477

2478

2479

2480
(2014)

Percentile

50th

Percentile

75th

Percentile

25th

Percentile

50th

Percentile

75th

Percentile

Base

Salary

Total
and Legislative Leaders Survey Match 25th

Compensation

Governor 1 51,800 Chief Executive Officer 757,842 1,045,582 1,419, 184 1,387,301 1,913,970 2,597,677 15\% 8\%

Lieutenant Governor 1 27,327 (2012) Executive Vice President 392,595 541,612 735,107 593,613 818,987 1, 111,622 24\% 16\%

Attorney General 1 30,582 Top Legal Executive 375,470 503,271 669,237 563,656 755,567 1,004,784 26\% 17\%

Secretary of State 1 30,262 (2013) Chief Administrative Officer 425,679 522,393 648,034 612,468 751,648 932,462 25\% 17\%

Treasurer 1 27,917 Top Treasurer Corporate 322,846 376,512 446,242 454, 138 529,658 627,786 34\% 24\%

Auditor 1 34,952 Top Internal Auditor 153,557 164,181 180,932 178,308 193,465 215,192 82\% 70\%

Senate President and

Speaker of the House 102,279 (2013) Chairman of Board
(Outside Member) 299,028 392,421 513,718 380,206 498,997 653,273 26\% 20\%

Senate President and

Speaker of the House 102,279 (2013) Chief Operating Officer 510,909 694,718 933,400 $846,7481,151,4171,547,01915 \% 9 \%$

All Industries

Massachusetts
\$5,000,000,000 Revenue

Base Salaries Total Compensation Current Salary as \% of the

50th Percentile

Current Salary
(2014)

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EXECUTIVE COMPENSATION ASSESSOR POSITION DESCRIPTIONS

CEO

Alternate Titles:

- Chairman of the Board \& CEO; Chief Executive Officer; Executive Director CEO;

President; Top Executive; Top Executive Officer; Top Group Executive

Overview:

- Plans, develops, establishes and overseers interpretation and implementation of
policies and objectives of organization in accordance with board directives and
corporate charter.

Typical Functions:

- Responsible for the profitability of the entire organization.
- Holds position of the top executive and principal organization leader in the organization.
- This position is distinguished from others in that it is the top ranking executive and, in most cases, is the highest paid executive in the organization.
- Confers with organization officials to plan business objectives, to develop organizational policies to coordinate functions and operations between divisions and departments, and to establish responsibilities and procedures for obtaining objectives.
- Reviews activity reports and financial statements to determine progress and status in attaining objectives and revises objectives and plans in accordance with current conditions.
- Directs and coordinates formulation of financial programs to provide funding for new or continuing operations to maximize returns on investments and to increase productivity.
- Plans and develops industrial, labor and public relations policies designed to improve company's image and relations with customers, employees, stockholders and public.
- Evaluates performance of executives for compliance with established policies and objectives of firm and contributions in attaining objectives.
- May preside over Board of Directors.
- May serve as chairman of committees, such as management, executive, engineering and sales.

EVP

Alternate Titles:

- Executive Vice President; Group Vice President; Senior Vice President; Vice

President Executive

Overview:

- Directs, plans, approves, revises and implements overall corporate growth strategies and personnel activities.

Typical Functions:

- Oversees a broad range of activities or functions in the organization.
- This position is distinguished in that it is responsible for a broad range of activities or functions in the organization.

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- In larger organizations, Vice President level position(s) may report to the Executive

Vice President.

- Develops, recommends, evaluates and obtains approval of all major corporate personnel and operational plans and programs.
- Selects, develops and motivates necessary management talent.
- Guides the development of innovative compensation and benefit programs and provides cost control of this element.
- Contributes to solutions of major public problems.
- May direct operations and/or administrative functions.
- May provide staff support services to operating groups in the areas of operations, distribution, personnel and corporate office administrative services and participate as a member of the Executive Committee in planning and controlling corporate growth and evaluating performance against objectives.

Legal Top Executive

Alternate Titles:

- Chief Legal Executive; Legal Counsel Chief; Top Legal Officer; Vice President Legal

Overview:

- Directs, oversees and controls legal activities and functions to ensure the organization's legal posture is developed and maintained.

Typical Functions:

- Establishes legal services required by the organization and ensures that the organization is protected from any legal action.
- Provides officers and directors with advice and guidance in identifying the critical problems to which the application of legal principals yields the greatest opportunities for minimizing risks and maximizing profits.
- Works with all departments on developing and modifying policies and procedures to confirm to legal requirements.
- Reviews and controls department budget to support systematically planned programs of legal actions or defenses and to assure optimum deployment of resource within approved budget.
- Keeps fully informed on all legislation affecting the organization's operations and of all new developments in corporate legal matters, and keeps all levels of management informed of applicable new laws and of the progress and results of court cases.
- Develops a professionally competent staff of attorneys and legal and paralegal generalists and specialists.
- Serves as liaison with carefully selected outside legal firms and monitors and evaluates their activities.

Chief Administrative Officer

Alternate Titles:

- Administrative Vice President; Corporate Services Head; Head of Corporate

Services; Top Administrative Officer; Vice President Administration

Overview:

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- Directs, plans, develops and establishes policies and objectives of functions in accordance with objectives of organization.

Typical Functions:

- Heads multifunctional support divisions or departments such as, but not limited to, administration, data communications, facilities management, human resources services, insurance, office services, purchasing, security, etc.
- Confers with organization officials to plan business objectives, to develop
organizational policies and to coordinate functions.
- Provides support and assistance to other functions and operating units of the organization.
- Interprets company policy to employees and enforces company policy and practices.
- Develops human resource management policy and programs that contribute to the acquisition, retention, motivation and development of company employees capable of meeting current and future organizational needs and objectives.
- Provides physical working environment that provides a positive, productive climate for operations through maintenance, planning and general building services.
- Ensures efficiency of internal non-electronic data processing (EDP) management systems through improved organizational structure, continued surveillance, work methods programs and establishing performance standards.
- Provides non-EDP equipment and supplies that effectively meet operational requirements with a minimum expenditure.
- Counsels management on strategic planning and organization design processes, combined with recommendations and insights that contribute to overall plan strategic management and corporate direction.
- May guide the company's formal strategic planning effort.
- May provide general legal counsel to management, with a minimum use of external counsel.

Top Treasurer Corporate

Alternate Titles:

- Corporate Treasurer; Treasurer Corporate

Overview:

- Directs and coordinates the organization's treasury activities including receipt,
disbursement, banking, protection and custody and investment of funds, securities
and financial instruments.

Typical Functions:

- Analyzes financial records to forecast future financial position and budget
requirements.
- Evaluates need for procurement of funds and investment of surplus.
- Advises CFO on investments and loans for short- and long-range financial plans.
- Prepares financial reports for CFO .
- Develops policies and procedures for account collections and extension of credit to
customers.

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Top Internal Auditor

Alternate Titles:

- Auditor Top; Internal Auditor Top; Top Auditor

Overview:

- Directs, develops and administers the organization's internal audit program system
and procedures to determine the effectiveness of controls, accuracy of records and efficiency of operations.

Typical Functions:

- Reviews company operations and each financial system and evaluates their efficiency, effectiveness and compliance with internal corporate policies and procedures and external laws and government regulations.
- Measures and evaluates the effectiveness and efficiency of business practices and operations, the reliability of financial reporting, the process for deterring and investigating fraud and the safeguarding of company assets.
- Examines and evaluates the organization's financial and information systems,
management procedures, and managerial and internal controls to ensure records
and controls are accurate.
- Analyzes and recommends business improvements and ways to better execute the organization's responsibilities.
- Recommends controls for organization's computer system to ensure reliability of the system and integrity of the data.
- Provides counsel and advice to management regarding implications of audit
findings, and recommends appropriate corrective measures.

Please note that the State Auditor's Office has greater responsibilities than described in the
survey description. The Office conducts financial, performance and technical assessments
of programs, departments, agencies, authorities, contracts and vendors. While these audits
and reports may uncover problems and issues, they also contain recommendations to
improve accountability, efficiency and transparency, making state government work better
for the citizens of the Commonwealth. The Office consists of Audit Operations, the

Administration of Finance Division, the Bureau of Special Investigations and the Division of

Local Mandates.

Chairman of the Board

Alternate Titles:

- Board Chair (outside member)

Overview:

- Directs board meetings.

Typical Functions:

- Oversees board members and manages various committees.
- Represents the needs and interests of shareholders.
- Votes on various matters.
- NOTE: This is typically a position elected by other board members who are in turn elected positions.
- Likely unpaid for service if an inside member who also serves as a member of management.

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- As an outside board member, pay is for board meeting and committee meeting
attendance, plus other activities related to that service.

Chief Operating Officer

Alternate Titles:

- COO; President \& Chief Operating Officer; Top Operations Officer; Vice President

Operations

Overview:

- Heads, plans, oversees and coordinates the entire operation of an organization
toward the achievement of established policies, goals and operating objectives.

Typical Functions:

- Collaborates in the planning and formulation of organization policies and practices.
- Oversees the design, operation and improvement of the system that creates and
delivers the organization's products or services.
- Oversees and adjusts organization's processes and operations as necessary to
ensure efficient and effective execution of policies and procedures.
- This position is neatly always the second highest paid position in the organization.
- Provides operational guidance in analyzing and appraising the effectiveness of
organizational operations.
- Participates in the planning, development, implementation and evaluation of key
business and performance goals, short- and long-terms strategic planning and objectives, plans, budgets, programs and policies.
- Evaluates operating results throughout the organization to ensure that organization growth and objectives are being met.
- Guides and leads other members of management.
- Monitors the capital expenditure and asset redeployment activities.

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Acknowledgements:

About SullivanCotter: Sullivan, Cotter and Associates, Inc. is an independent consulting firm
specializing in executive, physician and employee compensation and governance in the health care and not-for-profit industry with a specific focus within health care, higher education, associations and foundations. Within the compensation arena, SullivanCotter covers direct and indirect compensation, qualified and nonqualified benefits, rewards, perquisites and other forms of remuneration. In addition, SullivanCotter performs assessments and mergers and acquisition due diligence around business valuations and fair market value.

About ERI: ERI Economic Research Institute was founded over 25 years ago to provide compensation, benefits and Human Resource research for private and public organizations in the form of published reports and software database products. Revenues for ERI are earned solely from these cost of living and salary survey software and publication sales. ERI does not provide fee-for-service consulting. ERI's research database software subscriptions are available to management, analysts and consultants and are now widely used by client organizations. Subscribers include corporate compensation, relocation, human resources and other professionals, as well as independent consultants and counselors and US and Canadian public sector administrators (including military, law enforcement, city/county, state/provincial and federal government pay administrators).

About Executive Compensation Assessor: The Executive Compensation Assessor ${ }^{\circledR}$ software compares salaries and bonuses for more than 500 position titles in the US, Canada, and Europe. Executive compensation levels are calculated based on user input for position,
industry, location, pay strategy, executive performance, and salary planning date.

## Compare

your organization's executive pay packages to competitors, viewing their past compensation packages for top officers, including stock options and benefits. This is the most comprehensive database of executive compensation information available.

D-1

## APPENDIX D: LEGISLATIVE COMPENSATION

## BASE PAY FOR LEGISLATORS

Massachusetts legislators received a base pay of \$60,033 in 2013.

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

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

## Analysis

(BEA) that measures the quarterly change in salaries and wages.

The BEA data measures statewide income in the aggregate, not the median. However, the BEA releases updated data frequently, with lag times of three months or less, so using this
resource addresses the critical challenge of timely data. Wages and salaries include commissions, tips, and bonuses; voluntary employee contributions to deferred compensation plans, such as $401(\mathrm{k})$ plans; employee gains from exercising stock options;
and receipts-in-kind that represent income. Wages and salaries are measured before
deductions, such as for Social Security contributions, union dues, and voluntary employee
contributions to defined contribution pension plans. 20

The Commission specifically recommends that future administrations use BEA quarterly
data measuring the change in wages and salaries in Massachusetts for the most recent eight
quarters to determine the biennial change in legislative salaries. For the 2015-2016 session, this calculation would measure the change in wages and salaries between Q4 2012
and Q3 2014.

20 Bureau of Economic Analysis, U.S. Department of Commerce, State Personal Income and Employment:

Concepts, Data Sources, and Statistical Methods, September 2014.

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Table D-1

Comparison of Actual Pay Changes and Changes Using BEA Method

Session

Actual Pay and

Percentage Change

BEA, 8 Most Recent

Quarters and

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- |

14 actual pay)21

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

LEADERSHIP STIPENDS AND SPECIAL COMPENSATION FOR LEGISLATORS

Two laws govern special compensation types for Massachusetts representatives and senators: special payments for "expenses" and "per diem" are regulated by Massachusetts General Laws Part I Section 9B, and special compensation for leadership roles, including Speaker of the House, President of the Senate, and chairman/vice chairman roles on specific committees, are regulated by Section 3 Chapter 192 of the 1994 Acts (with substantive revisions in 2000 and 2005). A section at the end of this appendix follows with
relevant legal language for the two laws governing special compensation above base pay for Massachusetts legislators.

Massachusetts General Laws Part I Section 9B dictates both the per diem and expenses payments. These are paid in addition to the base salaries for legislators.

- Each member of the legislature is paid $\$ 7,200$ a year for expenses.
- Per diem payments are made for each day the legislature is in session, as well as any other day a legislator goes to the state house in performance of official duties. They range
from $\$ 10$ to $\$ 100$, based on proximity to Beacon Hill (see Figure D-1, and detail below).

21 The projection for the 2015-16 pay is based on the most recent seven quarters of BEA wages and salary
data, covering Q4 2012 through Q2 2014. Data for Q3 2014 will be available midDecember.

Legislato

Table Dpay.

The
leadersh
legislato
ors in leade

- 2 shows th
e additional
hip roles inc
ors.

Per Diem
rship positi
e distributi

| 2848 | 1 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 |

Current Legislative Salaries by Position

Position

Number
in this
position

Present

Base Pay Stipend

Total Base

Pay and

Stipend Expenses

Total Base

Pay,

Stipend
and

Expenses

Open

Checkbook*

President of the Senate and Speaker of the House $260,03335,00095,033$ 7,200 102,233 102,279

Chairmen of the House and Senate Committees on

Ways and Means 2 60,033 2 5,000 85,033 7,200 9 2,233

Floor Leaders of each of the major political parties
in the Senate and House $260,03322,50082,5337,20089,733$

The President pro tempore of the Senate,

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

The Assistant and Second Assistant Floor Leaders of
each of the major political parties in the Senate and
the House $860,03315,00075,0337,20082,233$

The Third Assistant Floor Leaders of the minority party
in the Senate and House and of the majority party in
the Senate 3 60,033 15,000 75,033 7,200 82,233

The Chairmen of each of the four divisions of the

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

The Chairman of the House Committee on Rules $160,03315,00075,0337,20082,233$

The Vice Chairmen of the Senate and House

2917

The ranking minority members of the Senate and House Committees on Ways and Means 2 60,033 15,000 75,033 7,200 82,233 The Chairmen of the Senate and House Committees on Bonding, Capital Expenditures and State Assets;

Post Audit and Oversight; State Administration and Regulatory Oversight; Health Care Financing; Financial Services; the Joint Committee on Revenue; and the Committee on Economic Development and Emerging

Technologies 14 60,033 1 5,000 $75,0337,20082,233$

The Chairmen of all other Committees of the Senate
and the House of representatives established by the
joint rules, or by the senate or house rules, $60,0337,50067,5337,20074,733$

The Vice Chairman and the ranking minority member
of the House committee on rules,

2

60,033 7,500 67,533 7,200 74,733

The Vice Chairman of the House Committee on Post

Audit and Oversight,

1

60,033 7,500 67,533 7,200 74,733

The Assistant Vice Chairmen of the Senate and House

Committees on Ways and Means,

2

60,033 7,500 67,533 7,200 74,733

The House Vice Chairmen of the Committees on

Financial Services; Health Care Financing; Bonding,

Capital Expenditures and State Assets; State

Administration and Regulatory Oversight; and

Revenue.

5

60,033 7,500 67,533 7,200 74,733

The House ranking minority member of the

Committee on Bonding, Capital Expenditures and

1

60,033 7,500 67,533 7,200 74,733

The House Vice Chairman and the House ranking
minority member of the committee on Economic

Development and Emerging Technologies,

2

60,033 7,500 67,533 7,200 74,733

The Senate and House ranking minority members of
the Committee on Health Care Financing 2 60,033 7,500 $67,5337,20074,733$

All other members of the House and Senate 60,033-6 0,033 7,200 67,233

Note: *Specific special payment data reflects earnings rather than rate. The state's open checkbook explains what can account for the
difference between earnings and rate:
http://opencheckbook.itd.state.ma.us/StateOfMass/Help/FAQ.html\#q2.2. "The Annual Rate is
the calculated annual rate for an employee, while earnings are the year-to-date actual payments received. Earnings may be lower than

Annual Rate if the final payroll has not been paid, or if the employee was on unpaid leave during the year. Earnings that are higher than

Annual Rate reflect payments from a number of possible sources, such as overtime, additional pay for working overnight, on weekends or

> holidays, or some recognitions for length of service or educational degrees."

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Additionally there are some federal tax laws that apply to state legislators, specifically:

- Expenses claimed as Office Expenses are generally covered by Form 8829, Expenses
for Business Use of Your Home http://www.irs.gov/Businesses/Small-Businesses-\&-Self-

Employed/Home-Office-Deduction and Business Expenses http://www.irs.gov/

Businesses/Small-Businesses-\&-Self-Employed/Deducting-Business-Expenses.

- The Internal Revenue Bulletin: 2010-17, published on April 26, 2010, T.C. 9481
http://www.irs.gov/irb/2010-17_IRB/ar12.html, specifically defines deductions for Travel for State Legislators.


## COMPARISONS WITH LEGISLATORS IN OTHER STATES

Table D-3 summarizes the compensation for Office Supplies, District Offices and Staffing for
legislators in the all 50 states.

Table D-3

2014 State Legislator Compensation—Office Supplies, District Offices and Staffing State Office Supplies, District Offices and Staffing

Alabama None, although annual appropriation to certain positions may be allocated.

Alaska

Senators receive up to $\$ 20,000$ / year and representatives receive up to $\$ 16,000 /$ year for postage per their choice for postage, stationery and other legislative expenses. Staffing allowance is determined by the rules
and presiding officers, depending on the time of year.

Arizona None.

Arkansas

Legislators receive a maximum reimbursement of $\$ 14,400 /$ year for
legislative expenses. Committee chairs, vice chairs and standing
subcommittee chairs may claim additional reimbursement up to
\$3,600/year.

California

Assembly members have a base allowance of $\$ 263,000 /$ year to cover
these expenses. Senate member expenses are paid directly and maintained by the Senate Rules Committee.

Colorado None.

Connecticut Senators receive $\$ 5,500 /$ year and representatives receive $\$ 4,500 /$ year in unvouchered expense allowance.

Delaware Office supplies are distributed out of the general House supply budget.

Florida Senate: $\$ 2,921 /$ month for district office expenses. House: $\$ 2,482 /$ month
for district office expenses.

Georgia

Legislators have $\$ 7,000 /$ year reimbursable expense account. If members request, and provide receipts, they are reimbursed for personal services, office equipment, rent, supplies, transportation, telecommunications, etc.

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State Office Supplies, District Offices and Staffing

Hawaii No district offices. The allocation for session staffing is approximately
$\$ 5,000-\$ 8,000 /$ month for the January-April legislative session.

Idaho $\$ 1,875 /$ year for unvouchered constituent expense. No staffing
allowance.

Illinois Senators receive $\$ 83,063 /$ year and representatives $\$ 69,409 /$ year for office expenses, including district offices and staffing.

Indiana These expenses come out of one main Senate budget. No district offices.

Iowa $\$ 300 /$ month to cover district constituency postage, travel, telephone
and other expenses. No staffing allowance.

Kansas

Allowed $\$ 7,083 /$ year, which is taxable income for the legislators. Staffing allowances vary for leadership, which has its own budget. Legislators are provided with secretaries during session only.

Kentucky $\$ 1,788.51 /$ year for district expenses during interim.

Louisiana

Allowed $\$ 500 /$ month. Senators and representatives receive an
additional $\$ 1,500 /$ month supplemental allowance for vouchered office
expenses, rent and travel mileage in district. Senators and
representatives have staff allowances of $\$ 2,000 /$ month starting salary
up to $\$ 3,000 /$ month, with annual increases.

Maine None; however, supplies for staff offices are provided and paid for out of general legislative account.

Maryland
$\$ 18,265 /$ year for normal expenses of an office with limits on postage, telephone and publications; members must document expenses.

Legislators must use $\$ 5,800$ for clerical services. Senators receive one administrative assistant and session secretary.

Massachusetts Allowed \$7,200/year for office expenses.

Michigan $\$ 51,900$ per majority Senator for office budget and $\$ 51,900$ for minority

Senator for office budget.

Minnesota

Supplies provided in the Capitol. In the House, staffing is provided
centrally. Senators have one legislative assistant and are given $\$ 75 /$ week
for interns. No district offices.

Mississippi $\$ 1,500 /$ month out of session.

Missouri $\$ 700$ /month to cover all reasonable and necessary business expenses.

Montana None.

Nebraska No allowance; however, each member is provided with two full-time

Capitol staff year-round.

Nevada None.

New

Hampshire None.

New Jersey Allowed \$1,250 for office supplies. Equipment and furnishings are

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State Office Supplies, District Offices and Staffing
supplied through a district office program, and there is $\$ 110,000 /$ year
for district office personnel. The state provides stationery for each
legislator and $\$ 10,000$ for postage stamps.

New Mexico None.

New York

Staff allowance (district and Capitol) is set by the majority leader for
majority members and by the minority leader for minority members.

Geographic location, seniority and leadership responsibilities will cause
variations.

North Carolina

Non-leaders receive $\$ 6,708 /$ year for any legislative expenses not otherwise provided. Full-time secretarial assistance is provided during session.

North Dakota None.

Ohio None.

Oklahoma

Each member is given a $\$ 1,500 /$ year allotment. This may be spent on electronic communications such as cell phone bills as well as office expenses.

Oregon
$\$ 36,367 /$ year for session staffing and $\$ 2,692.80$ for services and supplies. For interim periods, legislators receive $\$ 68,538 /$ biennium to spend as they choose. They also receive an additional \$450-\$750/month during interim only, as a district allowance, depending on geographic size of district.

Pennsylvania Staffing is determined by leadership.

Rhode Island None.

South Carolina

Senate: $\$ 3,400 /$ year for postage, stationery and telephone. House:
$\$ 1,800 /$ year for telephone and $\$ 600 /$ year for postage. Legislators also
receive $\$ 1,000 /$ month for district expenses that is treated as income.

South Dakota None.

Tennessee Allowed \$1,000/month for expenses in district (U).

Texas

Approved allowance for staff salaries, supplies, stationery, postage,
district office rental, telephone expense, etc. Senate and House
allocations are not the same.

Utah None.

Vermont None.

Virginia

Legislators receive $\$ 1,250$ /month and leadership receives $\$ 1,750$ month
as an office expense allowance. Legislators receive a staffing allowance
of $\$ 56,000 /$ year; leadership receives $\$ 74,879 /$ year.

Washington Senate: $\$ 7,800 /$ year for legislative expenses, for which the legislator has not been otherwise entitled to reimbursement. No staffing allowance.

West Virginia None.

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State Office Supplies, District Offices and Staffing

Wisconsin
\$15,000/two-year session in the Assembly. No available staffing at
district office. \$45,000/two-year period for office expenses.
\$191,700/two-year period for staffing allowance.

Wyoming $\$ 750 /$ quarter through the constituent service allowance.

Source: National Conference of State Legislatures 2014

EXCERPTS OF LAWS GOVERNING SPECIAL COMPENSATION FOR

## LEGISLATORS

Section 3

1994 Act:

Chapter 192. AN ACT FURTHER REGULATING LEGISLATIVE AND
CONSTITUTIONAL

## OFFICERS' COMPENSATION

Be it enacted, etc., as follows:

SECTION 1. To provide for supplementing certain items in the general appropriation act for
fiscal year nineteen hundred and ninety-five, the sums set forth in section two are hereby appropriated for the several purposes and subject to the conditions specified in chapter sixty of the acts of nineteen hundred and ninety-four, and subject to the provisions of law regulating the disbursement of public funds and the conditions pertaining to appropriations in said chapter sixty for the fiscal year ending June thirtieth, nineteen hundred and ninety-five, the sums so appropriated shall be in addition to any amount available for the purpose,

SECTION 3. Notwithstanding the provisions of any other law to the contrary and except
herein provided, each member of the general court shall receive for each regular annual session forty-six thousand four hundred and ten dollars. The president of the senate and the speaker of the house of representatives shall each receive for each regular session eighty-one thousand four hundred and ten dollars. The chairman of the senate committee on ways and means and the chairman of the house committee on ways and means shall
each receive for each regular session seventy-one thousand four hundred and ten dollars. The floor leaders of each of the major political parties in the senate and house of representatives shall each receive sixty-eight thousand nine hundred and ten dollars. The assistant floor leaders of each of the major political parties in the senate and the assistant floor leader of each of the major political parties in the house of representatives, and the second assistant floor leaders of each of the major political parties in the senate and house of representatives, the third assistant floor leader of the minority party in the senate and house of representatives, the vice chairman of the house committee on ways and means and the vice chairman of the senate committee on ways and means and the ranking minority members of the house and senate committees on ways and means, the senate chairman and the house chairman of the committee on post audit and oversight, the senatechairman and the house chairman of the committee on taxation, the senate chairman and the house chairman of the committee on science and technology shall each receive sixtyD9 one thousand four hundred and ten dollars. Other chairmen of committees of the house of representatives and the senate established by the joint rules or the house or senate rules,
and the house vice chairman of the committee on post audit and oversight, the assistant vice chairman of the senate committee on ways and means and the assistant vice chairman
of the house committee on ways and means and the vice chairman of the house committee
on taxation shall each receive fifty-three thousand nine hundred and ten dollars, provided, however, that no chairman who serves as chairman of more than one such committee shall
receive more than the compensation established for a chairman of one of any such committees. Each member of the general court shall be entitled to be paid for his compensation for each such session at the rate of one-twelfth the amount of compensation
for such session for each full month of the session. Such payment shall be to him, upon his
request, on the last legislative day in which the general court is in session preceding the fifteenth day of each month, and on the date preceding the last legislative day of each month, and shall be for an amount not exceeding the proportion then due at the aforesaid rate; provided, that the state treasurer may, during such regular session, make additional payments on account, in excess of such monthly rate, to any member making written
request but the amount of such additional payments shall not exceed, in the aggregate, fifteen hundred dollars in any one such session, or two thousand dollars if such session continues beyond July first, and in no event shall the amount of all payments under this section during such session to any member exceed, in the aggregate, the compensation of such member for such session.

SECTION 4. Section three of this act shall survive the expiration of the fiscal year.

SECTION 5. Section 9B of said chapter 3 as appearing in the 1992 Official Edition is hereby
amended by striking cut the first paragraph and inserting in place thereof the following paragraph:-

Each member of the general court shall receive thirty-six hundred dollars annually for expenses to be paid as follows:- each member shall be entitled to receive three hundred dollars on the first day of each session and the first day of each month thereafter until said
sum of thirty-six hundred dollars shall have been paid; and on the last day of the session there shall be paid to each member of the general court the balance, if any, of said sum of thirty-six hundred dollars.

SECTION 6. Section 1 of chapter 6 of the General Laws as appearing in the 1992 Official

Edition is hereby amended by striking out, in line 1, the word "seventy-five" and inserting
in place thereof the following word:- ninety.

SECTION 7. Section 2 of said chapter 6 of the General Laws, as so appearing, is hereby
amended by striking out, in line 1 , the word "sixty" and inserting in place thereof the following word:- seventy-five.

SECTION 8. Section 1 of chapter 9 of the General Laws, as appearing in the 1992

## Official

Edition, is hereby amended by striking out, in line 8, the word "sixty" and inserting in place
thereof the word:- seventy-five.

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SECTION 9. Section 1 of chapter 10 of the General Laws, as appearing in the 1992

## Official

Edition, is hereby amended by striking out, in line 3, the word "sixty" and inserting in place
thereof the following word:- seventy-five. SECTION 10. Section 1 of chapter 11 of the General Laws, as appearing in the 1992

## Official

Edition, is hereby amended by striking out, in line 4, the word "sixty" and inserting in place
thereof the following word:- seventy-five.

SECTION 11. Section 1 of chapter 12 of the General Laws, as appearing in the 1992

## Official

Edition, is hereby amended by striking out, in line 3, the word "sixty-Five" and inserting in
place thereof the following word:- eighty.

SECTION 12. There is hereby established a special commission on the compensation of
legislators consisting of the president and chief executive officer of the New England Electric System, the president of Robinson Lake Sawyer Miller, the president of Suffolk University and two members to be appointed by the governor. The commission shall make
an investigation and study of the most independent method of determining cost-of-living adjustments to the salaries of members of the general court. Said commission shall report to the general court the results of its investigation and study, and its recommendations, if
any, together with drafts of legislation necessary to carry such recommendations into effect
by filing the same with the clerk of the senate and the clerk of the house of representatives
on or before the second Wednesday of December, nineteen hundred and ninety-five.

SECTION 13. The provisions of sections two, three, four and five shall take effect as of

January fourth, nineteen hundred and ninety-five. The provisions of sections six and seven
shall take effect as of January fifth, nineteen hundred and ninety-five. The provisions of
sections eight, nine, ten and eleven shall take effect as of January eighteenth, nineteen
hundred and ninety-five. The remaining provisions of this act shall take effect upon
passage.

Approved December 8, 1994.

2000 Act:

Chap. 0086. AN ACT RELATIVE TO THE COMPENSATION OF CERTAIN

## MEMBERS OF THE

LEGISLATIVE COMMITTEE ON EDUCATION, ARTS AND HUMANITIES.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to
provide a compensation schedule for certain members of the general court, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted, etc., as follows:

SECTION 1. Section 3 of chapter 192 of the acts of 1994, as amended by section 262 of chapter 194 of the acts of 1998 , is hereby further amended by striking out the fifth sentence and inserting in place thereof the following sentence:- The assistant floor leaders of each of the major political parties in the senate, the assistant floor leader of each of the D-11
major political parties in the house of representatives, the second assistant floor leaders of each of the major political parties in the senate and house of representatives, the third assistant floor leader of the minority party in the senate and house of representatives, the chairmen of each of the four divisions of the house of representatives, the chairman of the house committee on rules, the chairman of the house committee on long-term debt and capital expenditures, the vice chairman of the house committee on ways and means, the vice chairman of the senate committee on ways and means, the ranking minority members
of the house and senate committees on ways and means, the senate chairman and the
house chairman of the committee on post audit and oversight, the senate chairman and the
house chairman of the committee on taxation, the senate chairman and the house chairman
of the committee on science and technology and the senate chairman and the house chairman of the committee on education, arts and humanities shall each receive for each regular session $\$ 15,000$ additional compensation.

SECTION 2. Said section 3 of said chapter 192, as amended by said section 262 of said chapter 194, is hereby further amended by striking out the sixth sentence and inserting in place thereof the following sentence:- Other chairmen of committees of the house of representatives and the senate established by the joint rules or the house or senate rules, the house vice chairman of the committee on post audit and oversight, the assistant vice chairman of the senate committee on ways and means, the assistant vice chairman of the house committee on ways and means, the house vice chairman of the committee on taxation, the vice chairman and the ranking minority member of the house committee on rules, the vice chairman and the ranking minority member of the house committee on longterm
debt and capital expenditures, the house vice chairman, the senate vice chairman, the
house ranking minority member and the senate ranking minority member of the committee on education, arts and humanities shall each receive for each regular session \$7,500 additional compensation; provided, however, that no chairman who serves as chairman of more than one such committee shall receive more than the compensation established for a chairman of one of any such committees.

SECTION 3. Section 1 shall take effect as of January 12, 2000. Section 2 shall take effect
on

January 3, 2001.

Approved May 17, 2000.

2005 Act:

Chapter 3 AN ACT RELATIVE TO COMPENSATION OF MEMBERS OF THE GENERAL COURT.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith a compensation schedule for certain members of the general court, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

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SECTION 1. Section 9 of chapter 3 of the General Laws is hereby repealed.

SECTION 2. Section 3 of chapter 192 of the acts of 1994, as most recently amended by section 2 of chapter 86 of the acts of 2000 , is hereby further amended by striking out the fifth and sixth sentences and inserting in their place the following 2 sentences:- The president pro tempore of the senate, the speaker pro tempore of the house of representatives, the assistant floor leaders of each of the major political parties in the senate, the assistant floor leaders of each of the major political parties in the house of representatives, the second assistant floor leaders of each of the major political parties in the senate and house of representatives, the third assistant floor leaders of the minority party in the senate and house of representatives and of the majority party in the senate, the
chairmen of each of the four divisions of the house of representatives, the chairman of the house committee on rules, the senate and house chairmen of the committee on bonding, capital expenditures and state assets, the vice chairman of the senate committee on ways and means, the vice chairman of the house committee on ways and means, the ranking minority members of the house and senate committees on ways and means, the chairman
of the senate committee on post audit and oversight, the chairman of the house committee on post audit and oversight, the senate and house chairmen of the committee on state administration and regulatory oversight, the senate and house chairmen of the committee on health care financing, the senate and house chairmen of the committee on financial services, and the house chairman of the committee on economic development and emerging technologies shall each receive for each regular annual session $\$ 15,000$ additional compensation, and shall not receive any other additional compensation under this section. Chairmen of all other committees of the senate and the house of representatives established by the joint rules, or by the senate or house rules, the vice chairman of the house committee on rules, the ranking minority member of the house committee on rules, the vice chairman of the house committee on post audit and oversight,
the assistant vice chairman of the senate committee on ways and means, the assistant vice chairman of the house committee on ways and means, the house vice chairman of the committee on financial services, the house vice chairman of the committee on health care financing, the house vice chairman of the committee on bonding, capital expenditures and state assets, the house ranking minority member of the committee on bonding, capital expenditures and state assets, the house vice chairman of the committee on state
administration and regulatory oversight, the house vice chairman and the house ranking minority member of the committee on economic development and emerging technologies,
and the senate and house ranking minority members of the committee on health care financing shall each receive for each regular annual session \$7,500 additional compensation for each such position.

SECTION 3. This act shall take effect as of January 5, 2005.

Approved February 4, 2005.

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Further updates to this law, 2006:

2006, Chapter 64 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2006 TO

PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR

## CERTAIN OTHER ACTIVITIES AND PROJECTS.

[...]SECTION 6. Section 3 of chapter 192 of the acts of 1994, as most recently amended by
section 2 of chapter 3 of the acts of 2005, is hereby further amended by striking out the
seventh and eighth sentences and inserting in place thereof the following sentence:- Each member of the general court shall be entitled to be paid for his compensation for each such
session on a bi-weekly basis. [...]

Further updates to this law, 2007:

2007, Chapter 16 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2007 TO

PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND
FOR

CERTAIN OTHER ACTIVITIES AND PROJECTS.
[...]SECTION 4A. The fifth sentence of section 3 of chapter 192 of the acts of 1994, as appearing in section 2 of chapter 3 of the acts of 2005, is hereby amended by striking out the words "and the house chairman of the committee on economic development and emerging technologies" and inserting in place thereof the following words "and the senate
and house chairmen of the committee on economic development and emerging
technologies". [...]

Further updates to this law, 2008:

PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR

## CERTAIN OTHER ACTIVITIES AND PROJECTS.

[...]SECTION 3A. The fifth sentence of section 3 of chapter 192 of the acts of 1994 as appearing in section 2 of chapter 3 of the acts of 2005, as most recently amended by section

4 A of chapter 16 of the acts of 2007 , is hereby further amended by inserting after the words "financial services," the following words:- and the senate and the house chairmen of
the joint committee on revenue.

SECTION 3B. Said fifth sentence of said section 3 of said chapter 192 is hereby further
amended by inserting after the word "technologies", as appearing in section 4A of chapter

16 of the acts of 2007, the following words:- and the house vice chairman of the committee
on revenue. [...]

Further updates to this law, 2009:

PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND

## FOR

CERTAIN OTHER ACTIVITIES AND PROJECTS.

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[...]SECTION 6. The fifth sentence of section 3 of chapter 192 of the acts of 1994 is hereby
amended by striking out the words "and the house vice chairman of the committee on revenue", inserted by section 3B of chapter 62 of the acts of 2008.

SECTION 7. The sixth sentence of said section 3 of said chapter 192, as amended by section

2 of chapter 3 of the acts of 2005, is hereby further amended by inserting after the word
"technologies", in line 12, the following words:- , the house vice chairman of the committee
on revenue. [...]

Table of Per Diem by Municipality

Legislators' Municipality Per Diem

Arlington, Belmont, Boston, Brookline, Cambridge, Chelsea, Dedham, Everett, Lynn,
Malden,

Medford, Melrose, Milton, Nahant, Newton, Quincy, Revere, Saugus, Somerville, Stoneham,

Wakefield, Waltham, Watertown, Winchester, Winthrop or Woburn \$10

Abington, Andover, Avon, Bedford, Beverly, Billerica, Boxford, Braintree, Brockton,

Burlington, Canton, Carlisle, Cohasset, Concord, Danvers, Dover, Easton, Framingham, Hamilton, Hanover, Hingham, Holbrook, Hull, Lexington, Lincoln, Lynnfield, Manchester bythe

Sea, Marblehead, Medfield, Middleton, Millis, Natick, Needham, North Andover, North

Reading, Norwell, Norwood, Peabody, Randolph, Reading, Rockland, Salem, Scituate,

Sharon, Sherborn, Stoughton, Sudbury, Swampscott, Tewksbury, Topsfield, Walpole,

Wayland, Wellesley, Wenham, Weston, Westwood, Weymouth, Whitman or Wilmington
\$18

Acton, Ashland, Ayer, Bellingham, Blackstone, Bolton, Boxborough, Bridgewater, Carver,

Chelmsford, Dracut, Dunstable, Duxbury, East Bridgewater, Essex, Foxborough, Franklin,

Georgetown, Gloucester, Groton, Groveland, Halifax, Hanson, Harvard, Haverhill, Holliston,

Hopedale, Hopkinton, Hudson, Ipswich, Kingston, Lakeville, Lawrence, Littleton, Lowell,

Mansfield, Marlborough, Marshfield, Maynard, Medway, Mendon, Methuen, Middleborough,

Milford, Millville, Newbury, Newburyport, Norfolk, Northborough, Norton, Pembroke,

Plainville, Plympton, Raynham, Rockport, Rowley, Shirley, Southborough, Stow,

Tyngsborough, Upton, Westborough, West Bridgewater, Westford, West Newbury or

Wrentham \$26

Acushnet, Amesbury, Ashby, Attleboro, Auburn, Berkley, Berlin, Boylston, Clinton, Dighton,

Douglas, Fall River, Fitchburg, Freetown, Grafton, Holden, Lancaster, Leicester, Leominster,

Lunenburg, Marion, Mattapoisett, Merrimac, Millbury, Northbridge, North Attleborough,

Oxford, Paxton, Pepperell, Plymouth, Princeton, Rehoboth, Rochester, Rutland, Salisbury,

Seekonk, Shrewsbury, Somerset, Sterling, Sutton, Swansea, Taunton, Townsend, Uxbridge,

Wareham, Webster, West Boylston, Westminster or Worcester \$36

Ashburnham, Barre, Bourne, Brookfield, Charlton, Dartmouth, Dudley, East Brookfield,

Fairhaven, Gardner, Hubbardston, New Bedford, New Braintree, North Brookfield, Oakham,

Sandwich, Southbridge, Spencer, Sturbridge, Templeton, Warren, West Brookfield,

Westport or Winchendon \$45

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Athol, Barnstable, Belchertown, Brimfield, Dennis, Falmouth, Hardwick, Holland, Mashpee,

Monson, New Salem, Orange, Palmer, Petersham, Phillipston, Royalston, Wales, Ware or

Yarmouth \$50

Amherst, Brewster, Chatham, Chicopee, Eastham, East Longmeadow, Erving, Gill, Granby,

Hadley, Hampden, Harwich, Leverett, Longmeadow, Ludlow, Montague, Northfield, Orleans,

Pelham, Shutesbury, South Hadley, Springfield, Sunderland, Warwick, Wendell or

Wilbraham \$60

Agawam, Bernardston, Conway, Deerfield, Easthampton, Greenfield, Hatfield, Holyoke,

Leyden, Montgomery, Northampton, Shelburne, Southampton, Southwick, Truro, Wellfleet,

Westfield, Westhampton, West Springfield, Whately or Williamsburg \$66

Ashfield, Blandford, Buckland, Charlemont, Chester, Chesterfield, Colrain, Cummington,

Goshen, Granville, Hawley, Heath, Huntington, Plainfield, Provincetown, Russell, Tolland or

Worthington $\$ 74$

Becket, Dalton, Florida, Hinsdale, Lee, Middlefield, Monroe, Monterey, Otis, Peru, Rowe,

Sandisfield, Savoy, Tyringham, Washington or Windsor \$82

Adams, Alford, Aquinnah, Cheshire, Chilmark, Clarksburg, Edgartown, Egremont, Gosnold,

Great Barrington, Hancock, Lanesborough, Lenox, Mount Washington, New Ashford,
New

Marlborough, North Adams, Oak Bluffs, Pittsfield, Richmond, Sheffield, Stockbridge,

Tisbury, West Stockbridge, West Tisbury or Williamstown \$90

Nantucket $\$ 100$

MGL Part 1 Section 9B

Section 9B. Each member of the general court shall receive $\$ 7,200$ annually for expenses to be paid as follows: each member shall be entitled to receive $\$ 600$ on the first day of each session and the first day of each month thereafter until said sum of $\$ 7,200$ shall have been
paid, and on the last day of the session there shall be paid to each member of the general court the balance, if any, of said sum of $\$ 7,200$.

A member of the general court who lives in the city or town of Arlington, Belmont, Boston,

Brookline, Cambridge, Chelsea, Dedham, Everett, Lynn, Malden, Medford, Melrose, Milton,

Nahant, Newton, Quincy, Revere, Saugus, Somerville, Stoneham, Wakefield, Waltham, Watertown, Winchester, Winthrop or Woburn shall receive a per diem allowance for mileage, meals and lodging of $\$ 10$ per day; a member of the general court who lives in the
city or town of Abington, Andover, Avon, Bedford, Beverly, Billerica, Boxford, Braintree,

Brockton, Burlington, Canton, Carlisle, Cohasset, Concord, Danvers, Dover, Easton,

Framingham, Hamilton, Hanover, Hingham, Holbrook, Hull, Lexington, Lincoln, Lynnfield,

Manchester by-the Sea, Marblehead, Medfield, Middleton, Millis, Natick, Needham, North

Andover, North Reading, Norwell, Norwood, Peabody, Randolph, Reading, Rockland, Salem,

Scituate, Sharon, Sherborn, Stoughton, Sudbury, Swampscott, Tewksbury, Topsfield,

Walpole, Wayland, Wellesley, Wenham, Weston, Westwood, Weymouth, Whitman or

Wilmington shall receive a per diem allowance for mileage, meals and lodging of $\$ 18$ per

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day; a member of the general court who lives in the city or town of Acton, Ashland, Ayer,

Bellingham, Blackstone, Bolton, Boxborough, Bridgewater, Carver, Chelmsford, Dracut,

Dunstable, Duxbury, East Bridgewater, Essex, Foxborough, Franklin, Georgetown,

Gloucester, Groton, Groveland, Halifax, Hanson, Harvard, Haverhill, Holliston, Hopedale,

Hopkinton, Hudson, Ipswich, Kingston, Lakeville, Lawrence, Littleton, Lowell, Mansfield,

Marlborough, Marshfield, Maynard, Medway, Mendon, Methuen, Middleborough, Milford,

Millville, Newbury, Newburyport, Norfolk, Northborough, Norton, Pembroke, Plainville, Plympton, Raynham, Rockport, Rowley, Shirley, Southborough, Stow, Tyngsborough, Upton, Westborough, West Bridgewater, Westford, West Newbury or Wrentham shall receive a per diem allowance for mileage, meals and lodging of $\$ 26$ per day; a member of the general court who lives in the city or town of Acushnet, Amesbury, Ashby, Attleboro, Auburn, Berkley, Berlin, Boylston, Clinton, Dighton, Douglas, Fall River, Fitchburg, Freetown, Grafton, Holden, Lancaster, Leicester, Leominster, Lunenburg, Marion, Mattapoisett, Merrimac, Millbury, Northbridge, North Attleborough, Oxford, Paxton, Pepperell, Plymouth, Princeton, Rehoboth, Rochester, Rutland, Salisbury, Seekonk, Shrewsbury, Somerset, Sterling, Sutton, Swansea, Taunton, Townsend, Uxbridge, Wareham,

Webster, West Boylston, Westminster or Worcester shall receive a per diem allowance for
mileage, meals and lodging of $\$ 36$ per day; a member of the general court who lives in the
city or town of Ashburnham, Barre, Bourne, Brookfield, Charlton, Dartmouth, Dudley, East

Brookfield, Fairhaven, Gardner, Hubbardston, New Bedford, New Braintree, North

Brookfield, Oakham, Sandwich, Southbridge, Spencer, Sturbridge, Templeton, Warren, West

Brookfield, Westport or Winchendon shall receive a per diem allowance for mileage, meals
and lodging of $\$ 45$ per day; a member of the general court who lives in the city or town of

Athol, Barnstable, Belchertown, Brimfield, Dennis, Falmouth, Hardwick, Holland, Mashpee,

Monson, New Salem, Orange, Palmer, Petersham, Phillipston, Royalston, Wales, Ware or

Yarmouth shall receive a per diem allowance for mileage, meals and lodging of $\$ 50$ per day;
a member of the general court who lives in the city or town of Amherst, Brewster, Chatham,

Chicopee, Eastham, East Longmeadow, Erving, Gill, Granby, Hadley, Hampden, Harwich,

Leverett, Longmeadow, Ludlow, Montague, Northfield, Orleans, Pelham, Shutesbury, South

Hadley, Springfield, Sunderland, Warwick, Wendell or Wilbraham shall receive a per diem
allowance for mileage, meals and lodging of $\$ 60$ per day; a member of the general court who lives in the city or town of Agawam, Bernardston, Conway, Deerfield, Easthampton, Greenfield, Hatfield, Holyoke, Leyden, Montgomery, Northampton, Shelburne, Southampton, Southwick, Truro, Wellfleet, Westfield, Westhampton, West Springfield, Whately or Williamsburg shall receive a per diem allowance for mileage, meals and lodging
of $\$ 66$ per day; a member of the general court who lives in the city or town of Ashfield,

Blandford, Buckland, Charlemont, Chester, Chesterfield, Colrain, Cummington, Goshen, Granville, Hawley, Heath, Huntington, Plainfield, Provincetown, Russell, Tolland or Worthington shall receive a per diem allowance for mileage, meals and lodging of \$74 per
day; a member of the general court who lives in the city or town of Becket, Dalton, Florida,

Hinsdale, Lee, Middlefield, Monroe, Monterey, Otis, Peru, Rowe, Sandisfield, Savoy, Tyringham, Washington or Windsor shall receive a per diem allowance for mileage, meals
and lodging of $\$ 82$ per day; a member of the general court who lives in the city or town of

Adams, Alford, Aquinnah, Cheshire, Chilmark, Clarksburg, Edgartown, Egremont, Gosnold,

Great Barrington, Hancock, Lanesborough, Lenox, Mount Washington, New Ashford, New

Marlborough, North Adams, Oak Bluffs, Pittsfield, Richmond, Sheffield, Stockbridge, D-17

Tisbury, West Stockbridge, West Tisbury or Williamstown shall receive a per diem allowance for mileage, meals and lodging of $\$ 90$ per day; a member of the general court who lives in the town of Nantucket shall receive a per diem allowance for mileage, meals and lodging of $\$ 100$ per day.

Whenever the general court is not in session, but not having prorogued, each member shall
also receive such per diem allowance for each day for travel from his place of residence to
the state house and return therefrom, while in the performance of his official duties, upon certification to the state treasurer that he was present at the state house.

Each member of the general court shall also be paid such per diem allowance after prorogation of the general court for each day for travel from his place of residence to the
state house and return therefrom while in the performance of his official duties upon certification to the state treasurer that he was present at the state house. There were no other updates to this law referencing section 3 of chapter 192 of the acts of 1994.

FEDERAL AND STATE HOUSING, MEALS AND INCIDENTAL EXPENSES
(M\&IE),

AND MILEAGE REIMBURSEMENT COMPARED TO MASSACHUSETTS

## LEGISLATIVE

PER DIEM

Federal Travel Rates are published by the General Services Administration (GSA) on a federal fiscal year basis (October 1 to September 30). They include:

- Lodging rates (excluding taxes) by location and time of year. (Attachment A)
- Meal and Incidental Expenses (M\&IE) rates that do include taxes and tips (Attachment

B - top of page)

- Mileage Rates for use of a personal vehicle (Attachment B - bottom of page)

Sources: http://www.gsa.gov/portal/category/100000 and
http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving-

Announced

Massachusetts State Mileage Rate (Attachment C)

Sources: http://www.mass.gov/anf/employment-equal-access-disability/hrpolicies/
leave-program/red-book/
http://www.mass.gov/anf/employment-equal-access-disability/employee-benefitsandcomp/
mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html

Comparisons of Federal and State Compensation Rates for Travel to Massachusetts

Legislative

Per Diem Rates (Examples) (Attachment D)

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Attachment A: Lodging rates (excluding taxes) by location and time of year

Note: Lodging taxes are not included in the CONUS per diem rate.

Source: http://www.gsa.gov/portal/category/100000

FY 2015 Per Diem Rates - Effective October 1, 2014

STATE DESTINATION COUNTY / LOCATION DEFINED SEASON BEGIN
SEASON END FY2015 Lodging Rate FY2015 M\&IE

Standard CONUS rate applies to
all counties not specifically listed.

Cities not listed may be located in
a listed county. $\$ 83 \$ 46$

MA Boston / Cambridge Suffolk, city of Cambridge October 1 October 31 \$ 258 \$ 71

MA Boston / Cambridge Suffolk, city of Cambridge November 1 March 31 \$ 179 \$ 71

MA Boston / Cambridge Suffolk, city of Cambridge April 1 June 30 \$ 231 \$ 71

MA Boston / Cambridge Suffolk, city of Cambridge July 1 August 31 \$ 210 \$ 71

MA Boston / Cambridge Suffolk, city of Cambridge September 1 September 30 \$ 258 \$

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Attachment B: Meal and Incidental Expenses (M\&IE) rates that do include
taxes and tips

Meals and Incidental Expenses (M\&IE) Breakdown

The separate amounts for breakfast, lunch and dinner listed in the chart are provided
should you need to deduct any of those meals from your trip voucher. For example, if your
trip includes meals that are already paid for by the government (such as through a
registration fee for a conference), you will need to deduct those meals from your voucher.

Refer to Section 301-11.18 of the Federal Travel Regulation for specific guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government. Other organizations may have different rules that apply for their employees; please check with your organization for more assistance.

The table lists the six M\&IE tiers in the lower 48 continental United States (currently ranging from $\$ 46$ to $\$ 71$ ). If you need to deduct a meal amount, first determine the location where you will be working while on official travel. You can look up the location-specific information at www.gsa.gov/perdiem. The M\&IE rate for your location will be one of the six tiers listed on this table. Find the corresponding amount on the first line of the table (M\&IE Total) and then look below for each specific meal deduction amount. The table also lists the portion of the M\&IE rate that is provided for incidental expenses (currently $\$ 5$ for all tiers).

Total

Continental

Breakfast/

Breakfast

Lunch Dinner IE

This table lists the amount federal employees receive for the first and last calendar day of
travel. The first and last calendar day of travel is calculated at 75 percent.

Total First \& Last Day of Travel
\$71 \$53.25

Source: http://www.gsa.gov/portal/category/100000

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Federal Mileage Rates for use of a personal vehicle

Source: http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-

Moving-Announced

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Attachment C: Massachusetts State Travel Policy and Mileage Rate

THE COMMONWEALTH OF MASSACHUSETTS

HUMAN RESOURCES DIVISION

RULES GOVERNING PAID LEAVE AND OTHER BENEFITS

FOR MANAGERS AND CONFIDENTIAL EMPLOYEES

June 13, 2011
http://www.mass.gov/anf/docs/hrd/policies/publications/pol_redbk.rtf

As authorized by Massachusetts General Laws, Chapter 7, Section 28

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9.00 TRAVEL EXPENSES AND MEAL REIMBURSEMENT

Pages 31-35
9.00 TRAVEL EXPENSES AND MEAL REIMBURSEMENT
9.01 Out of State Travel

No expenses for out-of-state travel, including the use of state-owned cars, shall be reimbursed unless prior approval is given by the Appointing Authority and Cabinet

Secretary (M.G.L., Chapter 30, §25B).
9.02 Economy of Travel Expenses

In every case the means of transportation which is least expensive to the Commonwealth
and which is in the interest of economy, with proper consideration to the circumstances,
should be used. Railroads or busses are preferred to transportation by plane, taxi or
privately-owned automobile. Commutation and reduced-rate round trip tickets shall be
used when possible. The cost of transportation shall include fares less federal taxes.

Pullman charges will not be reimbursable for distances less than 100 miles; when they are
used, Pullman check or voucher shall be submitted. Reference should be made to the detailed procedures for cost-effective authorized travel as issued from time to time by the Secretary of Administration and Finance.
9.03 Travel Between Home and Work Assignment

- Transportation of any kind between an employee's home and permanently assigned office (official headquarters) is not reimbursable (M.G.L., Chapter 30, §25).
- If employees travel from home to temporary assignments rather than to their
permanently assigned offices, transportation expenses shall be allowed either for the distance from their homes to places of temporary assignment, or from their permanently assigned offices to places of temporary assignment, whichever is nearer.
- In all instances in which the Appointing Authority assigns the employee's home as his/her permanent office, prior approval must be given by the Personnel Administrator before such assignment becomes valid.
- The designation of the permanently assigned office for purposes of this rule by the

Appointing Authority with the approval of the Personnel Administrator shall be final unless the employee files an appeal within 10 days in accordance with Rule 1.05. D-23
9.04 Full Travel Status

This is defined as temporary absence from home on assignment to duty for more than 24
hours. The following items shall be reimbursable while on full travel status:

- Reasonable charges for hotel rooms, based upon submission of receipted hotel bill.
- Reasonable tips other than those for meals.
- Telephone and facsimile (fax) charges over 25 cents, if itemized and listing the exchange called or place to which fax was sent.
9.05 Unallowable Travel Expenses

Reimbursement shall not be made for expenses incurred for the sole benefit of the traveler,
such as valet service, entertainment, laundry service, etc.
9.06 Duration of Full Travel Status

Full travel status, other than out-of-state travel, for any employee shall not exceed a period
of 30 consecutive days unless prior approval is given by the Personnel Administrator.
9.07 Use of State-owned Automobiles

- State-owned cars shall be used on official business only. They shall not be operated outside the necessary working hours (working hours to include time required to travel
to and from place of authorized garaging).
- Pleasure riding or use for private purposes is absolutely forbidden.
- No operator of a state-owned motor vehicle shall transport a passenger or passengers other than those traveling on official business except with the approval of the

Appointing Authority.
9.08 Liability When Using State-owned Automobiles

Operators are personally responsible for damage liabilities arising from accidents
occurring during non-work related travel or involving passengers not traveling on official
business. Any accident in which a state-owned vehicle is involved shall be reported
immediately to the Secretary of Administration and Finance. Any such accident involving
death or personal injury shall be reported immediately in writing to the Registrar of Motor

Vehicles. (M.G.L., Chapter 90, §26).

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9.09 Reimbursement of Expenses of State-owned Automobiles

Reimbursement shall be allowed for expenses incurred in the operation of state-owned
cars, including charges for gas, oil and reasonable charges for minor repairs, public garage
and parking fees, toll charges and reasonable charges for car washing.
9.10 Privately-owned Automobiles and Mileage Rate

- When use of a person's private automobile is necessary and has been authorized by the Appointing Authority, the approved mileage rate will be allowed. In addition to the approved mileage rate, reimbursement will be allowed for reasonable charges for tolls, garaging and parking.
- From time to time, the Secretary of Administration and Finance may adjust the mileage rate up or down, depending upon current conditions.
- For each trip, the city or town visited must be reported. If several addresses are visited within a city or town, state the number visited and total mileage covered.
- Mileage reported shall be based upon actual odometer readings or computed from a recognized mileage chart.
- Private automobile mileage reimbursement shall be payable only to one of two or more employees traveling together in the same vehicle.
9.11 Unallowable Expenses for Automobiles
- No reimbursement shall be allowed or obligation incurred for the private garaging of a state-owned automobile operated by an employee as transportation from the place of
employment to the vicinity of residence.
- No payment shall be made or obligation incurred for the garaging of any automobile in private garages under any circumstances except upon prior approval by the Secretary of Administration and Finance.
- No charges for simonizing, polishing, or repainting will be allowed unless approved in advance by the State Purchasing Agent.
9.12 Meal Reimbursement
- The rules on meal reimbursement (Rules 9.12 to 9.18 ) apply to all persons employed by offices, departments, boards, commissions and other agencies receiving state appropriations (see Rule 1.04 and M.G.L., Chapter 7, §28).
- Reimbursement shall be allowed for meals while on full travel status.

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9.13 Amount of Meal Reimbursement

Employees who are required to travel to other locations for business shall receive a per diem payment of $\$ 30.00$ for meals, for each whole day during which they are on such assignment.

1. A whole day shall be a 24 hour period commencing at midnight;
2. The duration of travel shall begin from the employee's departure from his/her home or work location directly to the destination of the travel assignment, and shall conclude with the employee's arrival at his/her home or work location directly from such travel assignment.

The rates above shall apply only when meals are not included in the rate charged for lodging or otherwise included in registration or conference fees.

For travel for partial day periods (see rules 9.15 through 9.17), individual meal allowances
are as follows:

Breakfast: $\$ 6.00$

Lunch: \$8.00

Dinner: $\$ 16.00$
9.14 Meal Reimbursement for Certain Unclassified Employees

- Rule 9.13 shall not apply to any Cabinet Secretary or Department Director.
- Reimbursement for those persons shall be the reasonable and necessary meal expenses
as may be allowed by the Appointing Authority or person designated by statute to approve expenses.
9.15 When Meals May be Reimbursed

For travel status of 24 hours or more, the following are the allowances on the first day:

- When travel status begins before 6:00 A.M., the person will be entitled to the entire per diem amount.
- When travel status begins between 6:00 A.M. and noon, the person will be entitled to midday and evening meals.
- When travel status begins between noon and evening, the person will be entitled to the evening meal.

For travel status of 24 hours or more, the following are the allowances on the final day:

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- When travel status ends between 6:00 A.M., and noon, the person will be entitled to
breakfast.
- When travel status ends between noon and 6:00 P.M., breakfast and midday meals will
be allowed.
- When travel status ends after 6:00 P.M., the entire per diem amount will be allowed.

Breakfast at the beginning and evening meal at the end of travel status will not be allowed
unless the charge is accompanied by a statement of necessity for early departure or late return.
9.16 Meal Reimbursement for Travel Less Than 24 Hours in Duration

- For travel of one day's duration starting two hours or more before compensated time, the person will be entitled to the breakfast allowance. Voucher must state time of departure and time compensation commenced.
- For travel of one day's duration ending two hours or more after compensated time, the person will be entitled to the evening meal allowance. Voucher must state the time compensation ceases and time of arrival home.
- In no event will the midday meal be allowed for travel of less than 24 hours' duration.
- Voucher must state necessity for early departure or late return as well as a statement giving the regularly scheduled work hours.
- In computing travel under this rule, the two hour travel time must be computed from
the person's permanently assigned office or home, whichever is nearer to the place of temporary assignment.
9.17 Meals Reimbursement for Inmates/Patients

Reimbursement at the rates in Rule 9.13 shall be made for meal expenses incurred by an
employee who purchases a meal or meals for inmates or patients who are being
transferred from one institution to another, or an employee who is assisting in the
performance of official duties. In all such cases, the name or the number of the inmate or patient must be stated.
9.18 Unallowable Meal Reimbursement

Meals served by air and steamship lines at no charge to the traveler or where the price of passage includes a meal or meals shall not be reimbursable.

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9.19 Foreign Travel

- Employees traveling in foreign countries shall report their expenditures by items in dollars, noting on hotel bills and other receipts submitted with vouchers the equivalent value in dollars at the then current rate of exchange.
- Supplemental expenses such as fees for passports, visas, photographs, birth and marriage certificates and inoculations shall be reimbursable.

Massachusetts State Private Auto Employee Reimbursement Rates Per Mile

Effective 5/22/11 unless otherwise noted

Employee Type Amount Comments

Managers and Confidential

Employees

45 Cents

Unit 145 Cents

Unit 245 Cents

Unit 345 Cents

Unit 445 Cents Effective 7/17/11

Unit 4A 45 Cents Effective 7/17/11

Unit 545 Cents Effective 7/17/11

Unit 5A 22 Cents

Unit 645 Cents

Unit 745 Cents

Units 8 \& 1045 Cents

Unit 945 Cents
http://www.mass.gov/anf/employment-equal-access-disability/employee-benefitsandcomp/
mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html

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Attachment D: Comparisons of Federal and State Compensation Rates for Travel to Massachusetts Legislative Per Diem Rates (Examples)

The following table provides several example comparisons of what a legislator would receive based upon Federal and State Travel Reimbursement Rates for three (3) consecutive days at the State House and one day at the State House. For the purpose of comparison we assumed that a legislator from Pittsfield might stay overnight for 2 nights during 3 consecutive days at the State House.

Example I: Legislator in Pittsfield MA (Traveling from District Office)

Scenario I-A: Leaves office on Tuesday morning at 6:00 AM; returns home Thursday
night after 6:00 PM

Scenario I-B: Leaves office on Tuesday morning at 6:00 AM; returns home on Tuesday night at midnight.

Example II: Legislator in Worcester MA (Traveling from District Office)

Scenario II-A: Leaves office on Tuesday morning at 6:00 AM; returns home Thursday night at 6:00 PM

Scenario II-B: Leaves office on Tuesday morning at 6:00 AM; returns home on Tuesday night at midnight.

Example I: Legislator living in Newton MA (No District Office)

Scenario III-A: Leaves home on Tuesday morning at 6:00 AM; returns home on

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Tuesday night at midnight; Leaves home on Wednesday morning at 6:00 AM; returns home on Wednesday night at midnight; Leaves home on Thursday morning at 6:00 AM; returns home on Thursday night at midnight

Scenario III-B: Leaves home on Tuesday morning at 6:00 AM; returns home on

Tuesday night at midnight.

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Examples

Federal

Rates 2014

Federal

Amount

Reimbursed

State Rates

2014

State

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 \$1474.00 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 33.001 day at \$9090.00 |
| 3945 | Mileage (141 mi) |
| 3946 | 141 Miles |
| 3947 | one way at |

3948

3949

3950
\$.56/mi 157.92

141 Miles
one way at
\$.45/mi 126.9

Total: \$ 190.92 \$ $126.90 \$ 90.00$

Example II-A: Worcester
with District Office

Per Diem

3 days at 12+
hour/ day at
\$33/day; 99.003 days at $\$ 36108.00$

Mileage (47 mi)

47 Miles one
way at
\$.56/mi 157.92

47 Miles one
way at

Example II-B: Worcester
from District Office

Per Diem 0.5 day at $\$ 3333.0036 .00$

Mileage (47 mi)

47 Miles one
way at
\$.56/mi 52.64

47 Miles one
way at
\$.45/mi 42.30

Total: \$ 85.64 \$ $42.30 \$ 36.00$

Example III-A: Newton
(No District Office)

Per Diem

3 days at
\$10/day 30.00

Total: \$ 30.00

Example II-B: Newton
(No District Office)

Per Diem

1 day at
\$10/day 10.00

Total: \$ 10.00

Comparisons of Federal and State Compensation Rates for Travel
to Massachusetts Legislative Per Diem Rates (Examples)

Federal Rates 2014 State Rates 2014 Present Per Diem Rates

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## APPENDIX E: LEGISLATIVE AUTHORIZATION

SECTION 239. There shall be a special advisory commission regarding the compensation
of public officials identified in Article LXIV of the Articles of Amendment to the

Constitution. The commission shall consist of 7 members: (i) 1 of whom shall have
experience in human resources and represent an organization of employers in the
commonwealth, to be appointed by the state secretary; (ii) 1 of whom shall represent a school of business administration located in the commonwealth, to be appointed by the state auditor; (iii) 2 of whom shall represent a membership-based public advocacy organization with experience in matters relating to government accountability, transparency and public integrity; 1 of whom shall represent a Massachusetts-based public
policy research organization; and 1 of whom shall represent a taxpayer advocacy organization in the commonwealth, all to be appointed by the governor; and (iv) 1 of whom
shall be the secretary of administration and finance. The governor shall select 1 of the nonprofit or private sector appointees to serve as chair. The commission shall study compensation issues which shall include, but not be limited to: (A) a review of all forms of
direct and indirect compensation of public officials identified in said Article LXIV, including
base salaries, stipends, general expenses, per-diem allowances and any other form of compensation; (B) a state-by-state comparison of direct and indirect compensation of comparable public officials; (C) a comparison of direct and indirect compensation of public
officials with similar employment in the private sector in the commonwealth; and (D) an analysis of the methods of calculating median family income for the purpose of Article CXVIII of the Articles of Amendment to the Constitution. The commission shall submit a report, including drafts of any recommendations for legislation, on or before September 30,
2014. The comptroller shall provide the commission with all records of compensation requested by the commission.

Amendment in Section 58 of Chapter 359 of the Supplemental Budget Bill: Section 239 of said chapter 165 is hereby amended by striking out the words "September 30 " and inserting in place thereof the following words: December 1.

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## APPENDIX F: COMMISSIONERS

## CHAIR

Ira A. Jackson, Dean

John W. McCormack Graduate School of Policy and Global Studies, University of

Massachusetts Boston

Jackson has a distinguished history of public service and both executive and academic
leadership. He has held senior positions at Harvard's Kennedy School of Government, MIT,
and the Drucker School at Claremont Graduate University. Jackson also served as the executive vice president and executive director of external affairs at BankBoston and revenue commissioner for the Commonwealth of Massachusetts. Jackson has earned numerous awards for outstanding public service and leadership including the Big Citizen Award from City Year.

- Appointed by Governor Patrick

MEMBERS

Mary Ann Ashton, Co-President

League of Women Voters-Acton Area

Ashton has focused her professional and volunteer activities for more than 20 years on data analysis and communications applied to solve problems, specializing in economic and
management analysis. As a volunteer, she has served on her local Finance Committee, as a
member and chair of the School Committee, and also as a leader of several parent-teacher organizations. In addition, she has served on the boards of several nonprofit organizations
devoted to children, arts, and nature.

- Appointed by Governor Patrick
J. Lynn Griesemer, Associate Vice President for Economic Development

University of Massachusetts President's Office

Griesemer has worked closely with the President's Office managing initiatives in economic
development and related areas. Her accomplishments include the development of the of
the UMass Center at Springfield, development and growth of the STEM Summit,
development of the Academy for Newly Elected Legislators in Massachusetts, management
of the Life Science Initiative, development of MassBenchmarks, and the considerable
expansion of the University of Massachusetts Donahue Institute.

- Appointed by Governor Patrick

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Christopher Kealey, Deputy Director

Massachusetts Business Roundtable

As deputy director of the Massachusetts Business Roundtable, Kealey works with CEOs and
senior executives to improve the long-term strength of the economy in the Commonwealth.

Kealey has more than 20 years' experience in the private and public sectors as a senior policy, government affairs and communications executive in areas including economic development, real estate development, life sciences, clean energy, and health care technology. He served as chief of staff for the Massachusetts Technology Collaborative, as
well as chief of staff and communications director at MassDevelopment.

- Appointed by the Secretary of the Commonwealth

Cathy Minehan, Dean

College of Management, Simmons College

A recognized expert on business and finance, Minehan worked at the Federal Reserve Bank
of Boston for 39 years, having served as the president and CEO of the Boston Bank and a member of the Federal Open Market Committee. She also holds director positions at Arlington Advisory Partners LLC; VISA, Inc.; Massachusetts Mutual Life Insurance Company; and MITRE Corporation. She serves as chairman of the Board of Trustees of the

Massachusetts General Hospital as well as the Massachusetts Governor's Council of Economic Advisors.

- Appointed by the State Auditor

Michael Widmer, PhD, President

Massachusetts Taxpayers Foundation

Widmer has been president of the Massachusetts Taxpayers Foundation since 1992 after more than 20 years of management and political experience in both the public and private sectors in Massachusetts. He is dedicated to finding public policy improvements in health care, business costs, capital spending, state and municipal finances, transportation restructuring, and state government reform.

- Appointed by Governor Patrick

EX-OFFICIO MEMBER

Scott Jordan, Undersecretary of Administration and Finance

Commonwealth of Massachusetts

Prior to his current role as the state's undersecretary of administration and finance, Jordan was executive director of the Massachusetts Water Pollution Abatement Trust, director of finance for the City of Lawrence, director of debt finance for A\&F, and deputy director at
the state Office of Tax Policy Analysis. Jordan represents Secretary of Administration and

Finance Glen Shor on this commission.

