

**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**

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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.<sup>1</sup>

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<sup>1</sup> Section 239 of Chapter 165 of the Acts of 2014 (FY2015 state budget).

## I. COMMISSION PROCESS

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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](http://www.masspubliccomp.umb.edu). Public comment was also received via an email address established for this purpose ([MassPublicComp@umb.edu](mailto: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?<sup>2</sup>
- 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

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<sup>2</sup> 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](http://www.masspubliccomp.umb.edu).

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

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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,<sup>3</sup> 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.

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<sup>3</sup> 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. Rehms, 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, 2<sup>nd</sup> 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.

### III. ANALYSIS

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#### 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**

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	

Commissioners developed and reviewed descriptions of the jobs of each of the Constitutional Officers, and identified similar positions in the public, private, and not-for-profit sectors.<sup>4</sup> 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*.<sup>5</sup> 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-

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

<sup>5</sup> 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.



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**

<b>Position</b>	<b>Salary for FY2014</b>	<b>Rank of Massachusetts Among 50 States</b>
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

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**

<b>Position</b>	<b>Salary for FY2014 - Unadjusted</b>	<b>Rank of Massachusetts Among 50 States - Unadjusted</b>	<b>Salary for FY2014 - Adjusted for Cost of Living Difference</b>	<b>Rank of Massachusetts Among 50 States - Adjusted</b>
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

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.<sup>6</sup> A review of a compensation survey database using inputs based on all industries, which includes for-profit 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.

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<sup>6</sup> 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**

Position	Current Salary	Private Sector Survey Title	Private Sector Total Compensation Salaries at Various Revenue Sizes			Current Salary as a % of the 50 <sup>th</sup> Percentile		
			\$5 billion	\$10 billion	\$20 billion	\$5 billion	\$10 billion	\$20 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 House	\$102,279	Chairman of Board (Outside Member)	\$498,997	\$576,038	\$664,964	20%	18%	15%
Senate President/ Speaker of the House	\$102,279	Chief Operating Officer	\$1,151,417	\$1,422,821	\$1,700,651	9%	7%	6%

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.

- 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 Governor<sup>7</sup> 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 of 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 is 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 to 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

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<sup>7</sup> 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.<sup>8</sup> 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.<sup>9</sup>

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

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

The Attorney General<sup>10</sup> 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 year 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).

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<sup>8</sup> National Association of Realtors, 2014 2Q data.

<sup>9</sup> Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

<sup>10</sup> See Appendix A for a description of the Attorney General's responsibilities.

## **ANALYSIS OF TREASURER'S COMPENSATION**

The Treasurer<sup>11</sup> 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 State<sup>12</sup> 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<sup>13</sup> 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 20<sup>th</sup> 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<sup>14</sup> 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

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

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

<sup>13</sup> See Appendix A for a description of the Auditor's responsibilities.

<sup>14</sup> See Appendix A for a description of the Lieutenant Governor's responsibilities.

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 two-year term; each biennial session begins on the first Wednesday in January of the odd-numbered 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 7<sup>th</sup> 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**

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	<b>Massachusetts</b>	<b>\$60,033</b>	<b>Massachusetts</b>	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

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.<sup>15</sup> 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.<sup>16</sup> This includes the total of their base salary, plus a leadership stipend of \$35,000, plus up to

<sup>15</sup> Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

<sup>16</sup> 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:



\$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 5<sup>th</sup>, and the House Speaker's salary ranks 6<sup>th</sup>. After adjusting for cost of living, the Massachusetts Senate President ranks 6<sup>th</sup> and the House Speaker ranks 7<sup>th</sup> (see Table 6).

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<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**

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
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
<b>Massachusetts</b>	<b>\$95,033</b>	<b>5</b>	<b>\$80,332</b>	<b>6</b>	<b>167,321</b>
Michigan	\$76,647	7	\$78,693	7	260,411
New Jersey	\$65,317	8	\$58,423	8	222,483
New York	\$121,000	2	\$105,309	2	311,923
Ohio	\$94,437	6	\$95,199	3	350,631
Pennsylvania	\$131,148	1	\$129,593	1	255,476
Wisconsin	\$49,943	10	\$49,108	9	174,022

State	House Speaker Pay	Rank Among 11	House Speaker Pay - Adjusted	Rank Among 11
	Alaska	\$50,900	9	\$42,917
California	\$109,584	3	\$91,933	5
Florida	\$41,181	11	\$40,493	11
Illinois	\$95,313	5	\$89,749	6
<b>Massachusetts</b>	<b>\$95,033</b>	<b>6</b>	<b>\$80,332</b>	<b>7</b>
Michigan	\$98,685	4	\$101,319	3
New Jersey	\$65,317	8	\$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

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.<sup>17</sup>

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

<sup>17</sup> Data provided by the Bureau of Labor Statistics, CPI Inflation Calculator.

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 Q4 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**

Session	Actual Pay and Percentage Change	BEA, 8 Most Recent Quarters and Percentage Change
2007 (base year)	\$58,197	\$58,197
2009-10 session	\$61,440 (+5.6%)	\$62,206 (+6.9%)
2011-12 session	\$61,133 (-0.5%)	\$62,585 (+0.6%)
2013-14 session	\$60,032 (-1.8%)	\$66,410 (+6.1%)
2015-16 session projected	N/A	\$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.*

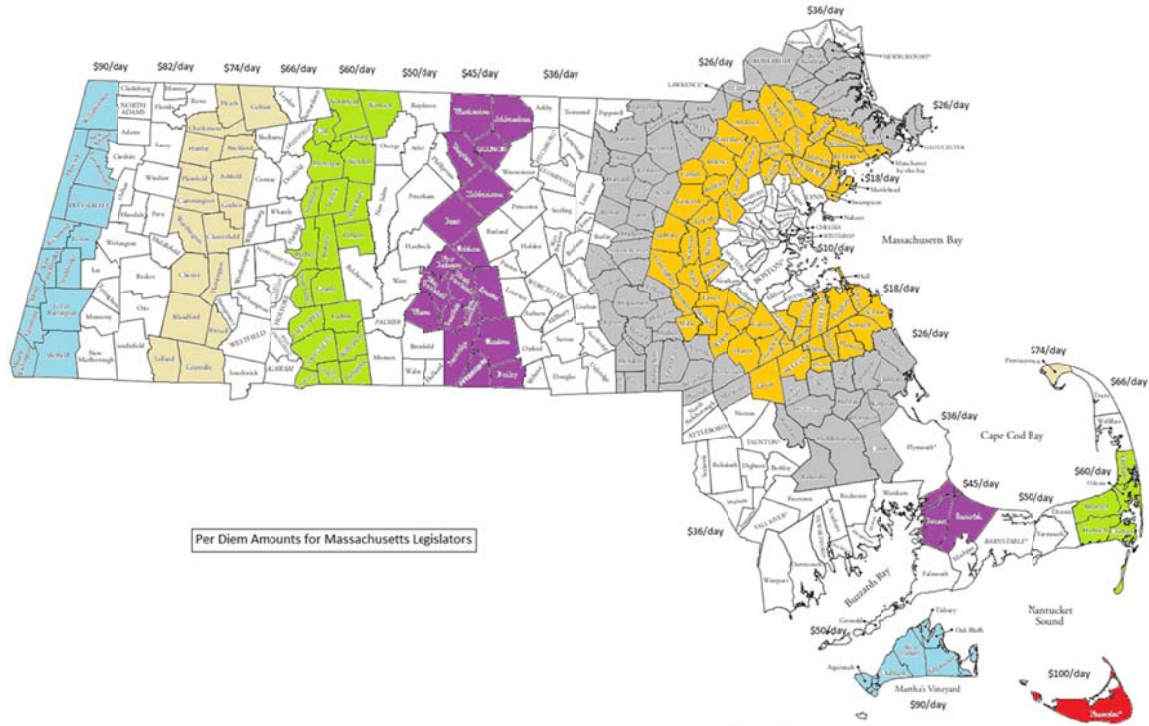
[1] The projection for the 2015-16 pay is based on the most recent seven quarters of BEA wages and salary data, covering Q4 2012 through Q2 2014. Data for Q3 2014 will be available in mid-December.

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(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).

**Figure 1**  
**Per Diem Amounts for Massachusetts Legislators**



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 Speaker of the House, others with leadership roles such as chair/vice chair of specific 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.

**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

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After extensive analysis and fact finding, the Special Commission concludes that the compensation of the Commonwealth's Constitutional Officers and legislative leadership is 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.<sup>18</sup> 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.

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<sup>18</sup> 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

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### 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,<sup>19</sup> we recommend that the Governor receive a housing allowance of \$65,000.

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<sup>19</sup> 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 1<sup>st</sup> 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**

Position	Proposed Salary	Percentage of Governor's	
		Salary	Current Salary
Governor	\$185,000	100%	\$151,800
Attorney General	\$175,000	94.59%	\$130,582
Treasurer	\$175,000	94.59%	\$127,917
Senate President	\$175,000	94.59%	\$102,279
House Speaker	\$175,000	94.59%	\$102,279
Auditor	\$165,000	89.19%	\$134,952
Lieutenant Governor	\$165,000	89.19%	\$134,932
Secretary of State	\$165,000	89.19%	\$130,916
Total Cost	\$1,380,000		\$1,015,657
Additional Cost	\$364,343		

**Table 10**  
**Rank of Massachusetts Constitutional Officer Proposed Salaries (Unadjusted and Adjusted) Among Other States**

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
Treasurer	\$175,000	2	\$147,929	6
Speaker of House	\$175,000	1	\$147,929	1
Senate President	\$175,000	1	\$147,929	1
Lieutenant Governor	\$165,000	1	\$139,476	2
Secretary of State	\$165,000	2	\$139,476	5
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.

## **VI. RECOMMENDED REFORMS**

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### **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**

<b>Recommendation</b>	<b>Additional Cost</b>
<b>Changes to Salaries for Constitutional Officers</b>	
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
	\$34,084
Increase salary for Secretary of State to \$165,000	\$72,721
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
Increase salary for Lieutenant Governor to \$165,000	\$30,068
Subtotal Salaries	\$364,343
<b>Governor Housing Allowance</b>	
Institute housing allowance for governor	\$65,000
<b>Changes in Legislative Expenses</b>	
Eliminate per diem payment*	(\$300,000)
Increase Office Expenses to \$10,000 for legislators within 50-mile radius and \$15,000 for those outside 50-mile radius	\$805,000
Subtotal Legislative Expense Changes	\$505,000
<b>Total All Proposed Changes</b>	<b>\$934,343</b>

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

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

## **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 a 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.

# APPENDIX A: JOB DUTIES AND RESPONSIBILITIES FOR CONSTITUTIONAL OFFICERS AND PUBLIC OFFICIALS IN MASSACHUSETTS

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## 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 of 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 members at 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 of the body at the beginning of each two-year session of the General Court. At the beginning of 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, as well as from the Executive Office of Administration & Finance and the Commonwealth's website, [www.mass.gov](http://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.*

## 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**

<b>Position</b>	<b>Salary for FY2014</b>	<b>Rank of Massachusetts Among 50 States</b>
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

### 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

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

**Table B-3**  
**Comparison of Salaries Paid to Constitutional Officers in 50 States**

<i>State</i>	<i>Governor</i>	<i>State</i>	<i>Lieutenant Governor</i>	<i>State</i>	<i>Secretary of State</i>	<i>State</i>	<i>Attorney General</i>	<i>State</i>	<i>Treasurer</i>	<i>State</i>	<i>Auditor</i>						
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	139,189	8	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

**Table B-3**  
**Comparison of Salaries Paid to Constitutional Officers in 50 States (Continued)**

<i>State</i>	<i>Governor</i>	<i>State</i>	<i>Lieutenant Governor</i>	<i>State</i>	<i>Secretary of State</i>	<i>State</i>	<i>Attorney General</i>	<i>State</i>	<i>Treasurer</i>	<i>State</i>	<i>Auditor</i>						
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	108,167	39	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	44	Wisconsin	68,566	44	Indiana	92,503	44	Maine	69,264	44	Arkansas	54,305
45	Oregon	98,600	45	Maine	0	45	Colorado	68,500	45	Maine	92,248	45	Wisconsin	68,566	45	Connecticut	0
46	Arizona	95,000	46	New Hampshire	0	46	Arkansas	54,305	46	South Carolina	92,007	46	Colorado	68,500	46	Idaho	0
47	Colorado	90,000	47	Oregon	0	47	Alaska	0	47	Arizona	90,000	47	Arkansas	0	47	Kansas	0
48	Arkansas	86,890	48	South Dakota	0	48	Hawaii	0	48	Oregon	82,220	48	Minnesota	0	48	Maryland	0
49	Maine	70,000	49	West Virginia	0	49	New Jersey	0	49	Colorado	80,000	49	Montana	0	49	Nevada	0
50	Alabama	0	50	Wyoming	0	50	Utah	0	50	Arkansas	72,408	50	Texas	0	50	New 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.



**Table B-4**  
**Comparison of Adjusted Salaries Paid to Constitutional Officers in 50 States**

				<i>Lieutenant</i>				<i>Secretary</i>			
<i>State</i>	<i>Governor</i>	<i>Cost of Living Adj</i>	<i>Governor Adj</i>	<i>State</i>	<i>Lieutenant Governor</i>	<i>Cost of Living Adj</i>	<i>Governor Adj</i>	<i>State</i>	<i>Secretary of State</i>	<i>Cost of Living Adj</i>	<i>Secretary of State Adj</i>
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%	168,108	3 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%	126,118	4 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	116,950	104.3%	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%	85,170	25 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%	116,134	35 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%	0	44 Maine	69,264	103.9%	66,664
45 Arizona	95,000	100.7%	94,340	45 Maine	0	103.9%	0	45 Colorado	68,500	103.5%	66,184
46 Oregon	98,600	105.9%	93,107	46 New Hampshire	0	103.6%	0	46 Arkansas	54,305	95.9%	56,627
47 Arkansas	86,890	95.9%	90,605	47 Oregon	0	105.9%	0	47 Alaska	0	118.6%	0
48 Colorado	90,000	103.5%	86,957	48 South Dakota	0	95.1%	0	48 Hawaii	0	135.3%	0
49 Maine	70,000	103.9%	67,372	49 West Virginia	0	96.5%	0	49 New Jersey	0	111.8%	0
50 Alabama	0	98.2%	0	50 Wyoming	0	96.8%	0	50 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.

**Table B-4**  
**Comparison of Adjusted Salaries Paid to Constitutional Officers in 50 States (Continued)**

	<i>Attorney General</i>	<i>Cost of Living Adj</i>	<i>Attorney General Adj</i>		<i>Treasurer</i>	<i>Cost of Living Adj</i>	<i>Treasurer Adj</i>		<i>Auditor</i>	<i>Cost of Living Adj</i>	<i>Auditor Adj</i>
<i>State</i>	<i>General</i>			<i>State</i>				<i>State</i>			
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 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%	126,118	8 Illinois	151,035	106.2%	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	151,500	114.9%	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	141,793	111.8%	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	114,351	101.7%	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
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
46 Arizona	90,000	100.7%	89,374	46 Colorado	68,500	103.5%	66,184	46 Idaho	0	98.6%	0
47 Maine	92,248	103.9%	88,785	47 Arkansas	0	95.9%	0	47 Kansas	0	96.7%	0
48 Oregon	82,220	105.9%	77,639	48 Minnesota	0	103.2%	0	48 Maryland	0	109.8%	0
49 Colorado	80,000	103.5%	77,295	49 Montana	0	103.0%	0	49 Nevada	0	102.4%	0
50 Arkansas	72,408	95.9%	75,504	50 Texas	0	95.5%	0	50 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.

**Table B-5**

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

	<i>State</i>	<i>Governor</i>		<i>State</i>	<i>Lieutenant Governor</i>		<i>State</i>	<i>Secretary of State</i>
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	150,000	14	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	44	Wisconsin	68,566
45	Oregon	98,600	45	Maine	0	45	Colorado	68,500
46	Arizona	95,000	46	New Hampshire	0	46	Arkansas	54,305
47	Colorado	90,000	47	Oregon	0	47	Alaska	0
48	Arkansas	86,890	48	South Dakota	0	48	Hawaii	0
49	Maine	70,000	49	West Virginia	0	49	New Jersey	0
50	Alabama	0	50	Wyoming	0	50	Utah	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.

**Table B-5**  
**Comparison of Proposed Massachusetts Salaries Paid to Constitutional Officers With Those in 50 States**  
**(Continued)**

	<i>State</i>	<i>Attorney General</i>	<i>State</i>	<i>Treasurer</i>	<i>State</i>	<i>Auditor</i>
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
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	47 Kansas	0
48	Oregon	82,220	48 Minnesota	0	48 Maryland	0
49	Colorado	80,000	49 Montana	0	49 Nevada	0
50	Arkansas	72,408	50 Texas	0	50 New 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.

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	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%	168,108	3 New York	151,500	114.9%	131,854	3 Illinois	156,541	106.2%	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	185,000	118.3%	156,382	10 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	116,950	104.3%	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%	85,170	25 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%	116,134	35 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%	0	44 Maine	69,264	103.9%	66,664
45 Arizona	95,000	100.7%	94,340	45 Maine	0	103.9%	0	45 Colorado	68,500	103.5%	66,184
47 Arkansas	86,890	95.9%	90,605	47 Oregon	0	105.9%	0	47 Alaska	0	118.6%	0
48 Colorado	90,000	103.5%	86,957	48 South Dakota	0	95.1%	0	48 Hawaii	0	135.3%	0
49 Maine	70,000	103.9%	67,372	49 West Virginia	0	96.5%	0	49 New Jersey	0	111.8%	0
50 Alabama	0	98.2%	0	50 Wyoming	0	96.8%	0	50 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.

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	151,718	104.3%	145,463	8 Florida	128,972	101.7%	126,816	8 Illinois	151,035	106.2%	142,218
9 Virginia	150,000	104.1%	144,092	9 New Jersey	141,000	111.8%	126,118	9 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	151,500	114.9%	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	141,793	111.8%	126,827
18 California	151,127	119.2%	126,784	18 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	114,351	101.7%	112,440
23 Louisiana	115,000	99.3%	115,811	23 Alaska	122,928	118.6%	103,649	23 Washington	116,950	104.3%	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	101,858	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
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	47 Kansas	0	96.7%	0
48 Oregon	82,220	105.9%	77,639	48 Minnesota	0	103.2%	0	48 Maryland	0	109.8%	0
49 Colorado	80,000	103.5%	77,295	49 Montana	0	103.0%	0	49 Nevada	0	102.4%	0
50 Arkansas	72,408	95.9%	75,504	50 Texas	0	95.5%	0	50 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.



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	Rank	Senate President	Rank	No. of Constituents Served by Each Senator
	Pay	Among 11	Pay - Adjusted	Among 11	
Alaska	\$50,900	9	\$42,917	10	36,757
California	\$109,584	4	\$91,933	5	958,313
Florida	\$41,181	11	\$40,493	11	488,822
Illinois	\$95,313	5	\$89,749	6	113,438
<b>Massachusetts</b>	<b>\$175,000</b>	<b>1</b>	<b>\$147,929</b>	<b>1</b>	<b>167,321</b>
Michigan	\$76,647	7	\$78,693	7	260,411
New Jersey	\$65,317	8	\$58,423	8	222,483
New York	\$121,000	3	\$105,309	3	311,923
Ohio	\$94,437	6	\$95,199	4	350,631
Pennsylvania	\$131,148	2	\$129,593	2	255,476
Wisconsin	\$49,943	10	\$49,108	9	174,022

State	House Speaker	Rank	House Speaker	Rank
	Pay	Among 11	Pay - Adjusted	Among 11
Alaska	\$50,900	9	\$42,917	10
California	\$109,584	4	\$91,933	6
Florida	\$41,181	11	\$40,493	11
Illinois	\$95,313	6	\$89,749	7
<b>Massachusetts</b>	<b>\$175,000</b>	<b>1</b>	<b>\$147,929</b>	<b>1</b>
Michigan	\$98,685	5	\$101,319	4
New Jersey	\$65,317	8	\$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

# **APPENDIX C: COMPARISON OF SALARIES FOR MASSACHUSETTS CONSTITUTIONAL OFFICERS WITH SIMILAR JOBS IN PRIVATE SECTOR**

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## **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:

Position	Base Salary	Private Sector Survey Title	Private Sector Base Salaries at		
			\$5 billion	\$10 billion	\$20 billion
Governor	\$151,800	Chief Executive Officer	\$1,045,582	\$1,209,124	\$1,384,720
Lieutenant Governor	\$127,327	Executive Vice President	\$541,612	\$623,894	\$713,573
Attorney General	\$130,582	Top Legal Executive	\$503,271	\$596,394	\$706,747
Secretary of State	\$130,262	Chief Administrative Officer	\$522,393	\$623,841	\$744,990
Treasurer	\$127,917	Top Treasurer Corporate	\$376,512	\$488,663	\$534,645
Auditor	\$134,952	Top Internal Auditor	\$164,181	\$183,888	\$207,762
Senate President/ Speaker of the House	\$102,279	Chairman of Board (Outside Member)	\$392,421	\$451,156	\$518,685
Senate President/ Speaker of the House	\$102,279	Chief Operating Officer	\$694,718	\$794,685	\$895,854

## 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 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.

- 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 as 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.

## 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.

**All Industries  
Massachusetts  
\$20,000,000,000 Revenue**

Constitutional Officer and Legislative Leaders	Current Salary (2014)	Survey Match	Base Salaries			Total Compensation			Current Salary as % of the 50th Percentile	
			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	\$870,588	20%	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  
\$10,000,000,000 Revenue**

Constitutional Officer and Legislative Leaders	Current Salary (2014)	Survey Match	Base Salaries			Total Compensation			Current Salary as % of the 50th Percentile	
			25th Percentile	50th Percentile	75th Percentile	25th Percentile	50th Percentile	75th Percentile	Base Salary	Total Compensation
Governor	151,800	Chief Executive Officer	876,377	1,209,124	1,641,152	1,715,042	2,366,042	3,211,033	13%	6%
Lieutenant Governor	127,327 (2012)	Executive Vice President	452,224	623,894	846,803	728,214	1,004,704	1,363,702	20%	13%
Attorney General	130,582	Top Legal Executive	444,927	596,394	793,091	672,213	901,098	1,198,325	22%	14%
Secretary of State	130,262 (2013)	Chief Administrative Officer	508,334	623,841	773,899	735,676	902,861	1,120,058	21%	14%
Treasurer	127,917	Top Treasurer Corporate	384,699	448,663	531,773	544,163	634,662	752,258	29%	20%
Auditor	134,952	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	1,067,222	1,046,344	1,422,821	1,911,640	13%	7%

**All Industries  
Massachusetts  
\$5,000,000,000 Revenue**

Constitutional Officer and Legislative Leaders	Current Salary (2014)	Survey Match	Base Salaries			Total Compensation			Current Salary as % of the 50th Percentile	
			25th Percentile	50th Percentile	75th Percentile	25th Percentile	50th Percentile	75th Percentile	Base Salary	Total Compensation
Governor	151,800	Chief Executive Officer	757,842	1,045,582	1,419,184	1,387,301	1,913,970	2,597,677	15%	8%
Lieutenant Governor	127,327 (2012)	Executive Vice President	392,595	541,612	735,107	593,613	818,987	1,111,622	24%	16%
Attorney General	130,582	Top Legal Executive	375,470	503,271	669,237	563,656	755,567	1,004,784	26%	17%
Secretary of State	130,262 (2013)	Chief Administrative Officer	425,679	522,393	648,034	612,468	751,648	932,462	25%	17%
Treasurer	127,917	Top Treasurer Corporate	322,846	376,512	446,242	454,138	529,658	627,786	34%	24%
Auditor	134,952	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	846,748	1,151,417	1,547,019	15%	9%

## 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 oversees 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.

- 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 conform 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:

- 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.



## **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.

- 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 nearly 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-term 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.

*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® 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.

## APPENDIX D: LEGISLATIVE COMPENSATION

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### 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(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.<sup>20</sup>

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.

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<sup>20</sup> Bureau of Economic Analysis, U.S. Department of Commerce, *State Personal Income and Employment: Concepts, Data Sources, and Statistical Methods*, September 2014.

**Table D-1**  
**Comparison of Actual Pay Changes and Changes Using BEA Method**

<b>Session</b>	<b>Actual Pay and Percentage Change</b>	<b>BEA, 8 Most Recent Quarters and Percentage Change</b>
2007 (base year)	\$58,197	\$58,197
2009-10 session	\$61,440 (+5.6%)	\$62,206 (+6.9%)
2011-12 session	\$61,133 (-0.5%)	\$62,585 (+0.6%)
2013-14 session	\$60,032 (-1.8%)	\$66,410 (+6.1%)
<i>2015-16 session projected</i>	N/A	\$63,994 (+6.6% based on 2013-14 actual pay) <sup>21</sup>

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

## **LEADERSHIP STIPENDS AND SPECIAL COMPENSATION FOR LEGISLATORS**

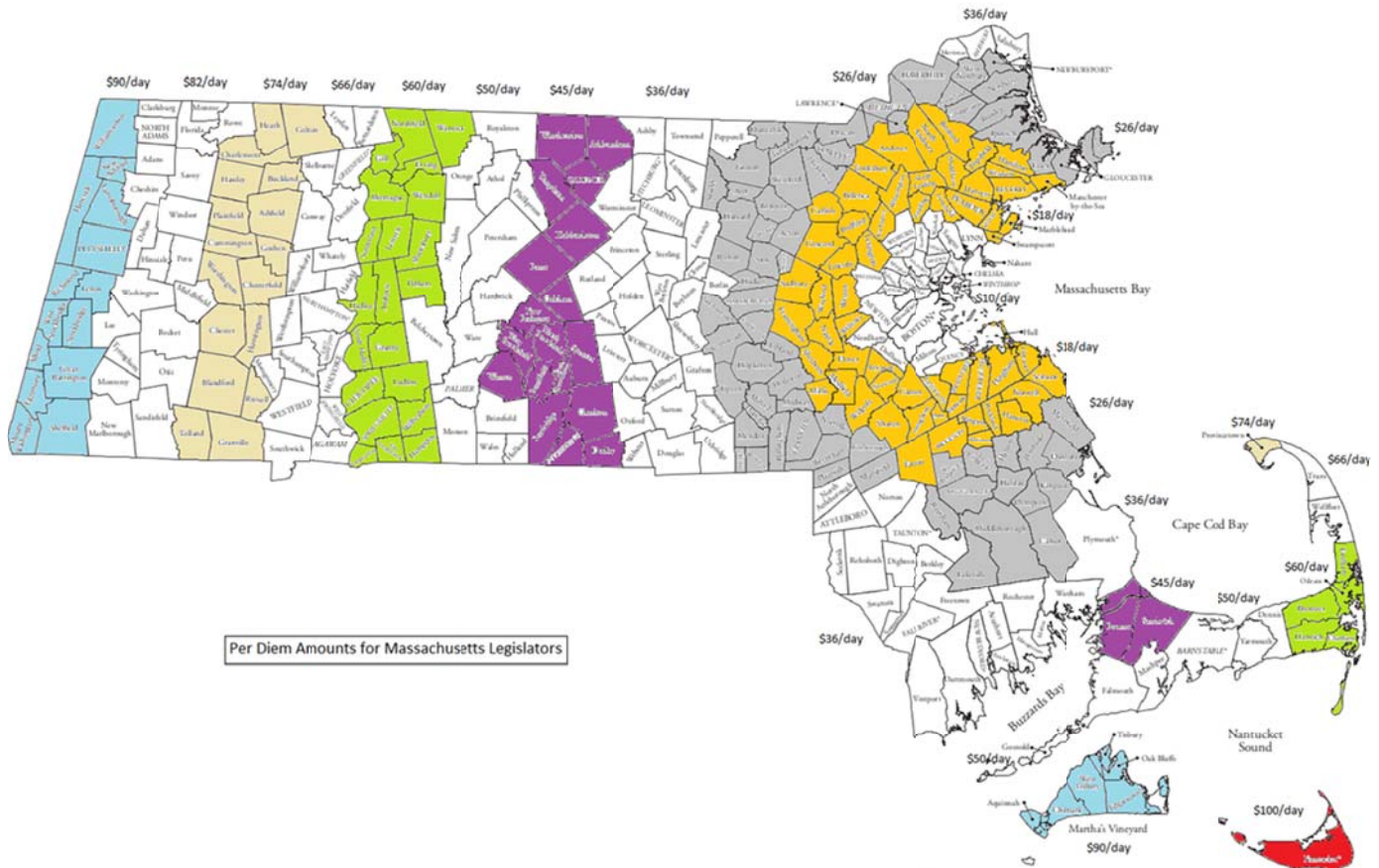
Two laws govern special compensation types for Massachusetts representatives and senators: special payments for “expenses” and “per diem” are regulated by Massachusetts General Laws Part I Section 9B, and special compensation for leadership roles, including Speaker of the House, President of the Senate, 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).

<sup>21</sup> 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 mid-December.

**Figure D-1**  
**Per Diem Amounts for Massachusetts Legislators**



Legislators in leadership positions receive stipends ranging from \$7,500 to \$35,000.

Table D-2 shows the distribution of payments under the current laws governing legislative pay. The additional sources of compensation of per diem, expenses, and compensation for leadership roles increase the average pay level above the base pay rates for Massachusetts legislators.

**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	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	-	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."

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](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.



<b>State</b>	<b>Office Supplies, District Offices and Staffing</b>
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

<b>State</b>	<b>Office Supplies, District Offices and Staffing</b>
	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.

<b>State</b>	<b>Office Supplies, District Offices and Staffing</b>
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 as 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 leader 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 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 shall each receive sixty-

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.

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

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 long-term 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:

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.

**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:**

2008, Chapter 62 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2008 TO 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 4A 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:**

2009, Chapter 5 AN ACT MAKING APPROPRIATIONS FOR THE FISCAL YEAR 2009 TO PROVIDE FOR SUPPLEMENTING CERTAIN EXISTING APPROPRIATIONS AND FOR CERTAIN OTHER ACTIVITIES AND PROJECTS.



[...]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 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  
\$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

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

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, Tyngsborough, 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,

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/hr-policies/leave-program/red-book/>  
<http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-and-comp/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)

**Attachment A: Lodging rates (excluding taxes) by location and time of year**

<b>FY 2015 Per Diem Rates - Effective October 1, 2014</b>						
STATE	DESTINATION	COUNTY / LOCATION DEFINED	SEASON BEGIN	SEASON END	FY2015 Lodging Rate	FY2015 M&IE
	<b>Standard CONUS rate applies to all counties not specifically listed. Cities not listed may be located in a listed county.</b>				<b>\$83</b>	<b>\$46</b>
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	\$ 71

Note: Lodging taxes are not included in the CONUS per diem rate.

Source: <http://www.gsa.gov/portal/category/100000>

## 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](http://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
\$71	\$12	\$18	\$36	\$5

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>

**Federal Mileage Rates** for use of a personal vehicle

Beginning on Jan. 1, 2014, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 56 cents per mile for business miles driven
- 23.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

Source: <http://www.irs.gov/2014-Standard-Mileage-Rates-for-Business,-Medical-and-Moving-Announced>

**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](http://www.mass.gov/anf/docs/hrd/policies/publications/pol_redbk.rtf)

**As authorized by Massachusetts General Laws, Chapter 7, Section 28**



## **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.

#### **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).

## **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.

### **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:

- 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.

## 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**

<b>Employee Type</b>	<b>Amount</b>	<b>Comments</b>
Managers and Confidential Employees	45 Cents	
Unit 1	45 Cents	
Unit 2	45 Cents	
Unit 3	45 Cents	
Unit 4	45 Cents	Effective 7/17/11
Unit 4A	45 Cents	Effective 7/17/11
Unit 5	45 Cents	Effective 7/17/11
Unit 5A	22 Cents	
Unit 6	45 Cents	
Unit 7	45 Cents	
Units 8 & 10	45 Cents	
Unit 9	45 Cents	

<http://www.mass.gov/anf/employment-equal-access-disability/employee-benefits-and-comp/mileage-rates/private-auto-employee-reimbursement-rates-per-mile.html>

## **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 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.





## APPENDIX E: LEGISLATIVE AUTHORIZATION

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**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.

## APPENDIX F: COMMISSIONERS

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### 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*

**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.