CONSTITUENT SERVICES ALLOWANCE

(Authorized by 3 MRSA § 2)

In addition to legislator salary, and allowances and reimbursements related to travel, legislators receive a constituent services allowance to partially offset expenses incurred in providing services to their constituents as follows:

For Senators:	\$2,000/year
1 st payment:	\$1,300 issued at the start of each regular session in January
2 nd payment:	\$ 700 issued in the month following adjournment sine die
For Representatives:	\$1,500/year
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1 st payment:	\$1,005 issued at the start of each regular session in January

Notes:

Under IRS regulations, the allowance is considered "income" for tax purposes in the year in which the payment is made, although it is not reported on the W-2 form. The State Controller's Office will issue a Form 1099 – MISC to each legislator to reflect Constituent Services Allowance payments paid each calendar year, if the total paid is \$600 or more. The allowance is for expenses a Legislator may incur in the performance of legislative business. Receipts and adequate records to support these expenses are needed for income tax return purposes.

At the start of the First Regular Session only, a Senator or Representative may request to receive the first payment in December rather than January.

Legislators are required to notify the Executive Director of the Legislative Council of their choice by the date specified on the Constituent Services Allowance Request for Payment form.



CONSTITUENT SERVICES ALLOWANCE REQUEST FOR PAYMENT 132nd Maine State Legislature

Pursuant to law, Legislators may request that the first Constituent Services Allowance for the 1st Regular Session of the 132nd Legislature be paid in December rather than in January, the regularly scheduled date for payment. The allowance is taxable income and is subject to income tax in the year in which it is paid.

I am a: State Senator

State Representative

I would like to receive my first Constituent Service Allowance in:

December, 2024

January, 2025

I understand and agree that there may be income tax consequences as a result of this early payment.

Requested by:

Signature

Print Name Clearly

Date:

Requests for early payment must be received in the Office of the Executive Director no later than <u>Monday, December 16, 2024</u>. Requests for early payment made after this date cannot be honored.

For internal use only:

Date received: