



***Executive Director
of the Legislative Council***

- ❖ *Nonpartisan office serving all legislative staff and legislators*
- ❖ *Located in the State House on the first floor in Rooms 103 (Finance) and 120 (Human Resources)*



***Overview of
Legislators' Compensation
and Benefits***

Jackie Little

Human Resources Director

Sherry Ann Davis

Payroll and Benefits Supervisor

Amanda Goldsmith

Legislative Services Associate

Office located in the State House, Room 120

287-1615



Human Resources Services Provided by the Executive Director's Office

- ❖ ***Payroll and benefits***
- ❖ ***Employee job descriptions and classifications***
- ❖ ***Employee recruitment and hiring***
- ❖ ***Collective bargaining contracts and negotiations***
- ❖ ***Workers comp claim management***
- ❖ ***Employee training***
- ❖ ***Employment policies***



Payroll and Benefits

Sherry Ann Davis, Payroll & Benefits Supervisor

- ❖ ***Legislative Salary***
- ❖ ***Benefits Paid by the Legislature***
- ❖ ***Optional Legislator-Paid Benefits***



Payroll & Insurance Forms

- ❖ *All payroll and benefit forms (which you received in the packet mailed to your home and emailed to you) must be completed and returned to Sherry **before you leave today***

*Legislator Information Form
State of Maine – W9
MainePERS Application for Membership
MainePERS Retirement Beneficiary
Federal - W4 Form
State - W4 Form
Direct Deposit Form for Payroll*

*Direct Deposit Form for Expenses
Group Benefit Plan Application
MainePERS Group Life Application
MainePERS Group Life Beneficiary
Flexible Spending (Pre-tax)
Social Security Statement*



Legislative Salary

Estimated for the 128th Legislature

- ❖ *\$ 14,271 First Regular Session*
- ❖ *\$ 10,158 Second Regular Session
(Estimated)*



Salary Coordinated with Social Security

- ❖ *Salary may be equalized between the 2 years of the legislative biennium*
- ❖ *When equalized – Gross salary projection for 128th Legislature would be \$12,214 (estimated)*
- ❖ *Please see Sherry Davis no later than December 2, 2016 if you want equalized payments*



Special Session Allowance

- ❖ *Special Session Allowance
\$100 per day*



Direct Deposit for Legislator Salary and Expenses

- ❖ ***Direct Deposit of Legislator Salary and Expense Reimbursements is mandatory***

- ❖ ***To set up or change your direct deposit please complete your Direct Deposit Forms and return them to Sherry***



Legislature-Paid Benefits

- ❖ ***Health Insurance***
 - ❖ ***Aetna Choice Point of Service***
 - ❖ ***Primary Care Physician (PCP) manages all care***
 - ❖ ***HIPAA Regulations***
 - ❖ ***Aetna Prescription Drug Program***



Legislature-Paid Benefits

❖ Health Insurance Premiums

- ❖ For newly-elected Legislators, the Legislature pays 95% of premium for Legislator and 50% premium for dependent coverage*
- ❖ Aetna will send monthly bills to your home address for your share of the individual and/or dependent coverage, as applicable.*

❖ 2017 Health Credit Premium Program

- ❖ Provides health plan members the opportunity to annually complete requirements to earn up to a 5% discount on their individual health insurance premium.*



Legislature-Paid Benefits

❖ Dental Insurance

- ❖ Provided by Northeast Delta Dental*
- ❖ Covers diagnostic & preventive services, basic and major restorative services, and orthodontics*
- ❖ Levels of Coverage are higher for participating dentists*
- ❖ Legislature pays 100% of premium for Legislators Only*
- ❖ Legislators pay 100% of premium for dependent coverage*
- ❖ If you have any dependent coverage Employee Health and Benefits will send out monthly bills to your home address*



Optional Benefits

❖ Group Life Insurance

- ❖ The Legislature does not contribute to the payment of premiums*
- ❖ Three Plans:*
 - ❖ Basic – Value of \$13,000 (avg. of biennial salary)*
 - ❖ Supplemental – up to 3 times the value of basic policy*
 - ❖ Dependent A & B – different coverage amounts based on plan chosen*



Optional Benefits

❖ Group Life Insurance (premiums)

- ❖ Premiums – approximately 63¢ for each \$1,000 of coverage for the 2-year biennium. (\$8.71 per month for 24 months, a total cost of \$209.04 for basic coverage)*
- ❖ The Maine Public Employees Retirement System (MainePERS) will send monthly bills to the legislator's home address for his or her legislator and dependent coverage*



Optional Benefits

❖ Flex Spending Accounts for 2017

- ❖ Legislators are eligible to participate in Flexible Spending Accounts (FSA) administered by Navia Benefit Solutions. The FSA program allows you to set aside funds pretax to pay for out-of-pocket health care expenses (including dental and vision) and day care expenses.*
- ❖ As a Legislator, your annual contribution amount and the annual administrative fee of \$28.80 will be withheld equally over the 12 pay checks received in the calendar year. You will have access to the account for the entire calendar year.*



Optional Benefits

❖ MaineSaves 457 – Voluntary Retirement Savings Plan

- ❖ Offers a means of deferring salary earned during your legislative term to supplement pension or social security benefits*
- ❖ Amounts contributed are excluded from your federal taxable income*
- ❖ May be withdrawn under very limited circumstances*



Optional Benefits

- ❖ *Maine State Credit Union*
 - ❖ *Legislators may join*
 - ❖ *Augusta and Waterville branches*
 - ❖ *ATM machine is located on the 1st floor of the Cross Office Building – next to the vending machines*



Questions

- ❖ *Any questions about Legislator compensation and benefits?*



***Overview of
Legislators' Allowances and
Reimbursements***

Dawna Lopatosky

Legislative Finance Director

Casey Bullock

Accounts Management Assistant

*Office located in the State House, Room 103
287-1615*



***Fiscal Services Provided to Legislators
by the Executive Director's Office***

- ❖ *Constituent services allowance*
- ❖ *Travel allowances during the legislative session*
- ❖ *Reimbursement of expenses during the interim when the Legislature is not in session*
- ❖ *Out-of-state travel reimbursements*
- ❖ *Annual tax packet*



Constituent Services Allowance

- ❖ *Senators* *\$2,000 / year*
 - ❖ *1st payment of \$1,300 issued at the start of the session in January*
 - ❖ *2nd payment of \$700 issued in the month following adjournment sine die*
- ❖ *Representatives* *\$1,500 / year*
 - ❖ *1st payment of \$1,005 issued at the start of the session in January*
 - ❖ *2nd payment of \$495 issued in the month following adjournment sine die*



Early Payment of Constituent Services Allowance

- ❖ *If you would like to receive your first payment in December instead of January, please fill out the form located in your folder and return to Dawna in the Office of the Executive Director, Room 103, no later than December 12, 2016.*
- ❖ *Constituent Services Allowances are considered income for tax purposes.*



Travel and Expense Allowances During the Legislative Session

- ❖ *Legislator Expense Report (See Sample #1)*
- ❖ *Begin using this form the week of December 5th, swearing in week, and continue to use this form for all travel (excluding out-of-state travel) through adjournment sine die.*
- ❖ *Legislator Expense Reports are due by noon each Friday for payment the following week.*
- ❖ *The Senate normally collects and submits the forms for the Senators.*
- ❖ *Representatives normally drop their forms off in Room 103 of the Executive Director's Office, the Speaker's Office or the House Majority or Minority Offices.*



Travel and Expense Allowances During the Legislative Session

- ❖ *Reimbursed for actual round-trip mileage once each week at \$0.44 per mile.*
- ❖ *All other mileage for the same week at the rate of \$38/day or \$0.44 per mile, whichever is less.*
- ❖ *Legislators who are disabled and use their own personal adapted vehicle will be reimbursed at the rate of \$0.54 per mile. The use of an adapted vehicle must be reported on the Legislator Information Form.*
- ❖ *Lodging - \$38 per day*



Travel and Expense Allowances During the Legislative Session

- ❖ *Meals – \$32 per day*
- ❖ *Allowances will be adjusted as follows for meals that are provided.*
 - \$ 4 – Breakfast*
 - \$ 8 – Lunch*
 - \$20 – Dinner*
- ❖ *Meal allowances may also be adjusted for the day immediately preceding or following the session or an authorized committee meeting when an overnight stay is necessary.*



Travel and Expense Reimbursements During the Legislative Interim and for Out-of-State Travel

- ❖ *Travel and Expense Account Voucher (See Sample #2)*
- ❖ *Use this form when requesting reimbursement during the interim when the Legislature is not in session.*
- ❖ *This form is also used when requesting reimbursement of approved out-of-state travel throughout the year.*



In-State Travel and Related Expenses During the Legislative Interim

- ❖ *Mileage is reimbursed at the rate of \$0.44 per mile.*
- ❖ *Legislators who are disabled and use their own personal adapted vehicle will be reimbursed at the rate of \$0.54 per mile. The use of an adapted vehicle must be reported on the Legislator Information Form.*
- ❖ *Tolls are reimbursed based on the actual cost as reported on the Legislator Information Form.*
- ❖ *When overnight lodging is necessary due to travel distances to attend an authorized meeting, the reimbursement will be based on the actual cost up to \$55. A receipt is required.*



In-State Travel and Related Expenses During the Legislative Interim

- ❖ *Meals – Actual up to \$32 a day*
 - \$ 4 – Breakfast*
 - \$ 8 – Lunch*
 - \$20 – Dinner*
- ❖ *A detailed receipt is required for meals exceeding \$12, including tax and gratuities.*
- ❖ *Debit/credit card receipts that only reflect the total amount paid are not acceptable.*
- ❖ *Alcoholic beverages are not reimbursable.*
- ❖ *You will not be reimbursed for a meal that was provided to you.*



Legislative Per Diem During the Legislative Interim

- ❖ *Legislators also receive \$55 per day for their attendance at authorized meetings of a Joint Standing Committee or other authorized legislative committee of which they are a member.*



Out-of-State Travel and Related Expenses

- ❖ *Mileage is reimbursed at the rate of \$0.44 per mile.*
- ❖ *Legislators who are disabled and use their own personal adapted vehicle will be reimbursed at the rate of \$0.54 per mile. The use of an adapted vehicle must be reported on the Legislator Information Form.*
- ❖ *Receipts are required for tolls, parking, taxis and any other transportation cost approved for reimbursement.*
- ❖ *Receipts are required for lodging.*
- ❖ *Travel by air should be at the most economical rate. The Executive Director's Office can assist.*
- ❖ *Unnecessary charges will not be reimbursed.*



Out-of-State Travel and Related Expenses

- ❖ ***Meals – Actual up to \$38 per day.***
 - \$ 8 – Breakfast***
 - \$10 – Lunch***
 - \$20 – Dinner***
- ❖ ***A detailed receipt is required for meals exceeding \$12, including tax and gratuities.***
- ❖ ***Debit/credit card receipts that only reflect the total amount paid are not acceptable.***
- ❖ ***Alcoholic beverages are not reimbursable.***
- ❖ ***You will not be reimbursed for a meal that was provided to you.***



Late Filed Travel Expense Reimbursements

- ❖ ***Travel and expense vouchers submitted after the last day of the month following the month in which the expense was incurred will be reported as income on IRS Form W-2.***
- ❖ ***For example, all January travel submitted on or after March 1 will be reported as income.***
- ❖ ***The payment will be subject to applicable payroll withholding taxes.***



Travel Authorization

- ❖ *All In-State Travel (other than to attend legislative session or other authorized committee meeting held in Augusta) must be authorized in advance by the Legislator's Presiding Officer.*
- ❖ *All Out-of-State Travel must be authorized in advance by the Legislator's Presiding Officer.*



Annual Tax Information Tax Packet

- ❖ *Maine Society of CPA Tax Guide*
- ❖ *Legislative Payment Report (allowances provided to you during session)*
- ❖ *Authorized Legislative Committee Days (reimbursements provided to you during the interim)*
- ❖ *Notice of Intent to Elect 162(h) Treatment*
- ❖ *Legislative Session Days and Joint Standing Committee Meeting Dates*
- ❖ *IRS Form 2106, NCSL Legislator Tax Home Advisory and other information.*



Annual Tax Information Tax Packet

- ❖ *You are responsible for your own record keeping for tax purposes.*
- ❖ *The packet is provided to aid you in preparing your income tax returns.*
- ❖ *The Office of the Executive Director does not provide tax advice or opinions on how individual legislators should file their tax returns.*
- ❖ *Please contact Dawna Lopatosky at 287-1615 or in Room 103 of the State House if you have any question about the information in the tax packet.*



Annual Tax Information Forms W-2, 1099-MISC and 1095-C

- ❖ *The Office of the State Controller will send you a W-2 form that includes salary and per diem amounts paid to you.*
- ❖ *The Controller's Office will also send you a 1099-MISC form if the amount of your constituent allowance is \$600 or more.*
- ❖ *If you elected to have health insurance through the Legislature you will also receive Form 1095-C (Employer-Provided Health Insurance Offer and Coverage).*



Annual Tax Information Change of Address

- ❖ *If one or more of the forms mailed to you is returned to the Office of the State Controller as undeliverable, your accounting record will be placed on hold and you will not receive allowances or reimbursements until the issue is resolved.*
- ❖ *The Office of the Executive Director does not receive notification when your accounting record is placed on hold.*
- ❖ *Please notify Casey or Dawna ASAP if you do not receive expected allowances and reimbursements.*



Questions

- ❖ *Any questions about Legislator allowances and reimbursements?*