



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

Senior HR Generalist

Amanda Goldsmith

HR Generalist

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 electronically in an email) must have been completed by **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

Constituent Service Allowance Form



Legislative Salary

Estimated for the 129th Legislature

❖ *\$ 14,862* *First Regular Session*

❖ *\$ 10,612* *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 129th Legislature would be \$12,738 (estimated)*
- ❖ *Please see Sherry Davis no later than November 30th if you want equalized payments*



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

❖ Anthem Blue Cross Blue Shield PPO Plan

❖ Express Scripts Prescription Drug Plan

❖ Primary Care Physician (PCP) manages all care

❖ HIPAA Regulations

❖ Express Scripts Prescription Drug Program

*❖ **Note:** If you have any questions on your benefits, Employee Health & Benefits will have a table in the Hall of Flags today.*



Legislature-Paid Benefits

❖ Health Insurance Premiums

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

❖ 2019 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.*
 - ❖ Must be completed by May 1st, 2019*
 - ❖ It is effective July 1st, 2019*



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*



Maine Legislative Retirement System

- ❖ *Participation in the Maine Legislative Retirement System is required*
- ❖ *The Legislature's Contribution is 10.98%*
- ❖ *The Legislator Contribution is 7.65%*
 - ❖ *If you are an active or retired teacher, please notify Sherry today.*

Note: *If you have any questions, MPERS (Maine Public Employees Retirement System) will have a table in the Hall of Flags.*



Optional Benefits

❖ Anthem Blue View Vision Insurance

The Legislature does not contribute to the payment of premiums

- | | |
|---------------------------------------|------------------------|
| <i>❖ Legislator Only</i> | <i>\$ 4.38 / month</i> |
| <i>❖ Legislator & 1 Dependent</i> | <i>\$ 7.02 / month</i> |
| <i>❖ Family</i> | <i>\$11.40 / month</i> |

❖ Anthem will send 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 76¢ for each \$1,000 of coverage for the 2-year biennium. (\$9.88 per month for 24 months, a total cost of \$237.12 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 2019

- ❖ 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 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
- ❖ Special Legislative Session per diem
- ❖ Annual tax packet



Constituent Services Allowance

- ❖ Senators \$2,000 / year
 - 1st payment of \$1,300 in January
 - 2nd payment of \$700 issued in the month following adjournment sine die

- ❖ Representatives \$1,500 / year
 - 1st payment of \$1,005 in January
 - 2nd payment of \$495 issued in the month following adjournment sine die



Early Payment of Constituent Services Allowance

- ❖ During the first regular session only, members may elect to receive the first payment in December following the convening of the Legislature.
- ❖ The form to elect payment in December must be returned to the Office of the Executive Director, Room 103, no later than **December 14, 2018**.
- ❖ Constituent services allowances are considered income for tax purposes.
- ❖ The allowance is reported on IRS form 1099-MISC if the total for the year is \$600 or more. If less than \$600, the payment is still considered as income for tax purposes.

	Session	Interim	Out-of-State
Form	Legislator Request for Session Allowances	Travel and Expense Account Voucher	Travel and Expense Account Voucher
When to use the form	Beginning the week of 12/2/18 through adjournment sine die; special legislative sessions	Following adjournment sine die and until the convening of the next regular or special legislative session; Senate confirmations held during the interim	Year-round
Mileage	First day of week: \$0.44/mile Subsequent days same week: \$0.44/mile or \$38, whichever is less	First day of week: \$0.44/mile Subsequent days same week: \$0.44/mile	First day of week: \$0.44/mile Subsequent days same week: \$0.44/mile
Tolls	Actual as reported on Legislator Info. form	Actual as reported on Legislator Info. form	Actual based on amounts specified by the traveler; receipts may be required
Lodging	\$38.00/day	Actual up to \$55.00 day detailed receipt required	Actual detailed receipt required
Meals	\$32.00/day <ul style="list-style-type: none"> • \$4 breakfast • \$8 lunch • \$20 dinner 	Actual up to \$32/day <ul style="list-style-type: none"> • \$4 breakfast • \$8 lunch • \$20 dinner (detailed receipt required if more than \$12) 	Actual up to \$38/day <ul style="list-style-type: none"> • \$8 breakfast • \$10 lunch • \$20 dinner (detailed receipt required if more than \$12)
Per Diem	\$100/day for attendance at a special legislative session	\$55/day for attendance at an authorized meetings of Jt. Standing Comm. or other legislative committees of which you are a member \$55/day Legislative Leadership	Generally not applicable
Misc.			E.g. airfare, parking, taxi, registration Actual or up to authorized amounts; detailed receipts required.

129th MAINE LEGISLATURE
LEGISLATOR REQUEST FOR SESSION ALLOWANCES

Submit to the Office of the Executive Director in Room 103
by 12 noon on Friday of each week.

Print Name

Week Beginning Sunday

	12/02/18	12/03/18	12/04/18	12/05/18	12/06/18	12/07/18	12/08/18
	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1. Check any days you used overnight lodging :	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. LEGISLATIVE SESSION : Check any days on which you attended sessions of the House or Senate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. OTHER LEGISLATIVE BUSINESS : Check any days on which you attended Committee or other authorized meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Please identify the Committee or meeting:
(Required when Other Legislative Business
checkbox is selected.

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Tolls Claimed: \$

Complete only if you have taken a route that is different from the one you submitted on your Legislator Information Form.

I certify that this information is accurate for the purpose of calculating the amounts due to me pursuant to 3 MRSA § 2, as amended.

SIGNATURE

Date Submitted



Additional Information

Legislator Request for Allowances

- ❖ Meal allowances may be adjusted for the day immediately preceding or following a session day or authorized committee meeting when an overnight stay is necessary.
- ❖ Requests for session allowances 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.

LEGISLATURE

STATE OF MAINE

AGY. NUMBER
GAX 30A

TRAVEL AND EXPENSE ACCOUNT VOUCHER

FIRST VOUCHER

CHANGE OF ADDRESS

CHANGE OF NAME

TRAVELER'S NAME AND ADDRESS (PATEE)

MAINE STATE LEGISLATURE

EMPLOYEE'S HEADQUARTERS

EMPLOYEE'S RESIDENCE

DESTINATION

PURPOSE OF TRAVEL

VENDOR NO.

DATE: 2018		EXPLANATION OF EXPENDITURES	Miles	TRANSPORTATION			MEAL EXPENSES	OTHER EXPENSES		PER DIEM
Month	Day			AUTOMOBILE	OTHER	LODGING		(Original receipt required for any item exceeding \$5.00)		
TIME OF DEPARTURE:			AMOUNT	Tolls, parking, etc. AMOUNT	(Receipt Required) AMOUNT	LIST MEALS	AMOUNT	ITEM	AMOUNT	
TIME OF RETURN:										
EXPENDITURE CODING				TOTALS			Misc. Exp.			
FUND	AGY	ORG.	APPR.	Instate	Out-of-State	Non-State				
	30A			###	###	###	4273	###		
ADVANCE				###	###	###	4383	###	C&O	AMT
	30A			###	###	###	4980			3890 97
(MEMO ONLY) CHARGES DIRECT BILLED				TRANSPORTATION	OTHER	UNUSED TRAVEL ADVANCE		TOTAL CLAIMED		
VENDOR NAME:				\$	\$	DATE	CASH REC#	AMOUNT	LESS ADVANCE	
				\$	\$				BALANCE DUE	

I certify that the amounts are in accordance with applicable regulations, the detailed items charged were actually paid, and the expenses were incurred by official business.

and is in accordance with all applicable regulations.

I certify that the above travel expenditures are within the specified limits.

(SIGNATURE OF TRAVELER)

(DATE)

(Signature of official authorized to approve Expense Account)

(DATE)

(SIGNATURE OF EXEC. DIR. OR DESIGNEE)

(DATE)



Additional Information - In-State Travel Travel and Expense Account Voucher

- ❖ 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.
- ❖ 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 **detailed receipt** is required.



Out-of-State Travel and Related Expenses

- ❖ Out-of-state travel must be approved in advance by the legislator's Presiding Officer.
- ❖ **Detailed receipts** are required for meals, tolls, parking, taxis and any other transportation cost approved for reimbursement.
- ❖ Travel by air should be at the most economical rate. Heather Carey in the Executive Director's office can assist with airline reservations and event registrations.
- ❖ Unnecessary charges are not eligible for reimbursement.



Additional Information

Allowances and Reimbursements

- ❖ 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.
- ❖ When detailed receipts are required, debit/credit card receipts that only reflect the total amount paid are not acceptable.
- ❖ Alcoholic beverages are not eligible for reimbursement.
- ❖ You will not receive an allowance or reimbursement for a meal that was provided to you.



Special Legislative Session Per Diem

- ❖ Members will receive \$100 for each day's attendance at a special session of the Legislature.
- ❖ The payment is based on attendance information provided by the Secretary of the Senate and Clerk of the House.
- ❖ In addition, members may submit a Legislator Request for Allowances form to receive allowances at the regular session rates for these days.



Late Submissions

- ❖ Forms 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 is considered as income for tax purposes.



Annual Tax Information

- ❖ The Office of the State Controller will send you IRS form W-2 reflecting salary and per diem amounts paid to you.
- ❖ The Controller's Office will also send you IRS form 1099-MISC if you received constituent services allowances of \$600 or more.
- ❖ If you elect to have health insurance through the Legislature you will also receive Form 1095-C (Employer-Provided Health Insurance Offer and Coverage).
- ❖ The Office of the Executive Director will provide you with information about session and meeting dates and other allowances and reimbursements paid to you by the Legislature.



Annual Tax Information

- ❖ The packet provided by the Office of the Executive Director 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.
- ❖ You are responsible for any record keeping required for tax purposes.
- ❖ Please contact Dawna Lopatosky at 287-1615 or in Room 103 of the State House if you have questions.



Direct Deposits and Change of Address

- ❖ The payroll and accounting systems are not connected. If you change your direct deposit information for one system you need to determine if the other needs to be updated as well.
- ❖ If one or more of the tax 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.



Questions?

Dawna Lopatosky
Legislative Finance Director

Casey Bullock
Legislative Staff Accountant

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