



OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG

Commonwealth Fees Policy

Effective: July 1, 2004
Last Updated: November 1, 2006

Executive Summary

Commonwealth fees are voluntary recurring post-tax deductions for employees for legislatively authorized services or items or employer provided benefits that are made available by a department to employees. Departments are required to have legislative authorization to charge a fee for the employer provided benefit or prior approval by the Comptroller to offer the benefit through a payroll deduction. Payroll deductions ensure that the Commonwealth recovers the value of the items or services provided to employees.

Considerations

This policy applies to all Commonwealth Branches and Departments, unless otherwise provided by law.

Policy

Commonwealth Fee Deductions:

- Are centrally established by the Office of the Comptroller based upon a Department's submission of legislative authorization to charge a fee for a service or other item made available to employees;
- Must be legislatively authorized and may not represent an amount that is less than the fair market value of the service or item made available to an employee;
- Require a [Payroll Deduction Authorization \(PDA\) Form](#);
- Are deducted in every biweekly pay period;
- Are available on a voluntary post-tax basis.

Examples of Commonwealth fee deductions include on-site day care fees, near site parking fees and housing charges under [801 CMR 4.03](#) for employees living on Commonwealth space.

Payroll Deduction Authorization Forms can be found at https://www.macomptroller.org/wp-content/uploads/form_payroll-deduction-authorization.pdf.

Information sources

Legal Authority

- [801 CMR 4.03](#)
- [M.G.L. c. 7 § 3B](#)
- [M.G.L. c. 180 § 17K](#)

Contacts

- [CTR Solution Desk](#)