



Commonwealth of Massachusetts

815 CMR 5.00 - NON-TORT SETTLEMENT/JUDGMENT PAYMENT AUTHORIZATION FORM

Please review the Office of the Comptroller (CTR) [Settlements and Judgments Policy](#) prior to completing this form.

Payment Information Check only one.			
<input type="checkbox"/> Payment is being submitted to CTR for payment from Settlement/Judgment Reserve.		<input type="checkbox"/> Payment will be made with Department's legally available funds.	
Claimant Name Release This section must be completed under advice of legal counsel. Default will be for release of Claimant Name.			
<input type="checkbox"/> Release of Claimant Name is NOT BARRED by any state/federal law. Department understands CTR will release name if requested.			
<input type="checkbox"/> Release of Claimant Name is BARRED by the following statute: _____			
Case Name		<input type="checkbox"/> Settlement	<input type="checkbox"/> Judgment or Order
Case Number		<input type="checkbox"/> Other (Specify): _____	
Type of Claim			
Settlement/Judgment Type			
<input type="checkbox"/> Employment Action ANY claim arising from employment, including civil rights claims	<input type="checkbox"/> Civil Rights/ Discrimination	<input type="checkbox"/> Contract Claim	<input type="checkbox"/> Awarded Attorneys' Fees
Indemnification/Other			
<input type="checkbox"/> Indemnification Reimbursement, Representation, Damages. Departments must obtain AGO approval BEFORE any costs are incurred.	<input type="checkbox"/> Other (Specify): _____		
Department Responsible for Claim			
Department Name		MMARS Code	
<input type="checkbox"/> Check if more than one department is responsible for payment of this claim. If so, specify: _____			
Department Counsel			
First Name	MI	Last Name	
Title	Phone	Email	
Attorney General's Office Assistant Attorney General (AAG) or Special Assistant Attorney General (SAAG)			
First Name	MI	Last Name	
Title	Phone	Email	
Department HR/Payroll (Employment Claims)			
First Name	MI	Last Name	
Title	Phone	Email	

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Claimant Information			
Check one of the following.			
<input type="checkbox"/>	Single Claimant Enter FULL LEGAL NAME (as it appears on Form W-9, MMARS or HR/CMS).		
	First Name	MI	Last Name
	Company/Taxpayer Name		
<input type="checkbox"/>	Multiple Claimants who are part of class action "et. al." with <i>no</i> individually identified payments. Complete award/payment information for group.		
<input type="checkbox"/>	Multiple Claimants who are being paid individual identified payments. Complete grid on Page 2 for multiple claimants.		

Claimant Sole Payee				
Employee (enter HR/CMS ID) or Vendor (enter Vendor Code or 'New')				
For attorney's fees, punitive damages or interest paid jointly or solely to attorney, enter information under "Payments to Joint or Third Party Payee".				
Claimant Name	HR/CMS ID or Vendor Code (if current vendor) If none, enter "NEW"	Appropriation Where the employee is paid from	Type of Damages Lump Sum / Back Pay / Interest / Other (Specify)	Amount of Payment
				\$
				\$
				\$
				\$
				\$



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Employment Payroll Claims – Payments to Joint or Third Party Payee or Payments to Non-Employees – Sole or Joint Payments to Third Party

Note: Back pay and lump sum payments for current employee cannot be paid jointly or to third party. Enter these claims above. Current employee damages payable jointly or to third party may include only attorney's fees, interest, punitive damages, and reimbursements. Re-hire former employees to make payment of back pay and lump sum damages. For other damages, if former employee is not rehired, attach Form W-9.

Claimant Name	HR/CMS ID	Appropriation Where the employee is paid from	Type of Damages Lump Sum / Back Pay / Interest / Other (Specify)	Amount of Payment	Made Payable To Joint or 3 rd Party if different from Claimant	Payee/Firm Full Legal Name (as appears on Form W-9 or VCUST)
				\$		
				\$		
				\$		
				\$		
				\$		

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Has Claimant detail already been provided via a completed Multiple Claimant Spreadsheet?

☐

Yes

☐

No

Payee:

Current or former employee paid directly

Payee:

Non-Employee Claimant or Other Party to Be Paid

Complete the following if Claimant is a current or former employee and is receiving a payment of "back pay", "lump sum", "interest", or "other".

Complete for ANY non-employee payee receiving payments:
Non-Employee Claimant (not a current or former employee). Attach W-9.
Attorney or Third Party receiving a direct or joint payment.

Employee HR/CMS ID

Legal Name

Attach Form W-9.

Record Number

Legal Name

Attach Form W-9.

☐

Claimant is a *current* Commonwealth employee.

Legal Name

Attach Form W-9.

☐

Claimant is a *former* Commonwealth employee. Retro pay must be completed prior to submission of this form. Rehire is not needed for any payment made direct to attorney or third party.

Legal Name

Attach Form W-9.

Rehire is solely a payroll system entry to enable payment.

Legal Name

Attach Form W-9.

Total Amount of Award \$ _____

Breakdown of award types and amounts must match Settlement and Release or Judgment / Order.

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Type of Damages	Amount	Payment Instructions	Tax Withholdings/Reporting
Back Pay Damages Current or former employees ONLY. This amount must be specified in award as "back pay" or "salary replacement" and must represent salary calculated for a specified number of days. Do not include overtime or other non-salary pay which is not subject to retirement deductions. Attach spreadsheet with calculations for dates of back pay.	\$	<input type="checkbox"/> Payable solely to Claimant.	Payment processed on bi-weekly payroll system, reportable on a Form W-2, subject to supplemental flat tax withholdings PRIOR to payment to employee. Personal tax exemptions are not calculated. State Tax (amount – retirement %) x 5% Federal Tax (amount – retirement %) x 22% Medicare Tax (1.45% x amount unless exempt). State retirement or Optional Retirement % determined by pension plan.
Lump Sum Damages (non-specified or all-inclusive damages) Includes emotional distress, compensatory, consequential, contract damages, overtime, front pay, and any other non-specified damages or all-inclusive payments under a judgment, order or negotiated settlement. All civil rights damages will be subject to tax reporting, and withholdings for any employment related claim.	\$	<input type="checkbox"/> Payable solely to Claimant. <input type="checkbox"/> Payable solely to Claimant <i>but mailed</i> to attorney/third party. (Not available for current employees.) <input type="checkbox"/> Payable jointly to Claimant and attorney/third party <i>and mailed</i> to attorney/third party. (Not available for current employees.)	For current or former employees: Payment processed on bi-weekly payroll system, reportable on a Form W-2, subject to supplemental flat tax withholdings PRIOR to payment to employee (no personal tax exemptions): State Tax (Amount x 5%); Federal Tax (22% x amount); Medicare Tax (1.45% of amount unless exempt) For non-employees: 1099-MISC (Box 3) unless Claimant is a corporation.
Attorney Fees and Court Costs Must be a specific amount in claim identified as " attorney fees " and " court costs ".	\$	<input type="checkbox"/> Payable solely to attorney.	Amounts will be reported to attorney on 1099-MISC (Box 10). Attorney fee amounts exceeding \$600 will ALSO be reported to Claimant on 1099-MISC (Box 3).
Claim Interest Date interest begins to accrue _____ Interest percentage _____%	\$	<input type="checkbox"/> Payable solely to Claimant. <input type="checkbox"/> Payable solely to Claimant but mailed to attorney/third party (Not available for current employees.) <input type="checkbox"/> Payable jointly to Claimant and attorney/third party and mailed to attorney/third party (Not available for current employees.)	Amounts exceeding \$10.00 will be reported on 1099-INT under TIN of Payee.



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Other Must specify type of damages, reimbursements or other award. _____ Court ordered punitive damages CTR will issue a 1099-MISC (Box 3). _____ Reimbursement for medical costs for emotional distress. Attach proof of payments/receipts. _____ Reimbursement _____ Other Specify: For reimbursements, attach documentation that amounts have not been and will not be reimbursable by insurance or other funding and a tax deduction has not been taken.	\$	<input type="checkbox"/> Payable solely to Claimant. <input type="checkbox"/> Payable solely to Claimant but mailed to attorney/third party (Not available for current employees.) <input type="checkbox"/> Payable jointly to Claimant and attorney/third party and mailed to attorney/third party (Not available for current employees.)	Tax reporting will be determined at time of submission to CTR. Punitive Damages: Claimant will receive a 1099-MISC (Box 3) even if amount is paid to attorney. CTR may provide 1099-MISC (Box 3) form for reimbursements, even if claimed to be "non- taxable" or for which tax reporting may not be clear.
Invoiced Payments: Legal Representation Costs or Court Ordered Reimbursements Legal representation costs or other court ordered costs which are payable directly to the Claimant attorney for representing the Department or representation of employees. Includes payments to third party under court ordered reimbursements. Amounts will be reported on a 1099-MISC (Box 10 – Attorneys or Box 3 – Non-Attorneys). Attach COPIES of invoices. Limit of 8 invoices per authorization form.	\$	Invoice Number Date	Payments to attorneys will be reported on 1099-MISC (Box 10). Non-attorney payments exceeding \$600 will be reported to Claimant -1099-MISC (Box 3). Individual payments will be consolidated into a single payment rather than separate lines. Use this form for remittance advice. The Attorney General's Office must approve an Employee Indemnification Agreement for Departments prior to incurring any legal costs or obligations.
	\$	Invoice Number Date	
	\$	Invoice Number Date	
	\$	Invoice Number Date	
	\$	Invoice Number Date	
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Attorney General's Office Review and Approval

Outside Counsel: For all attorneys' fees to outside counsel representing a state agency, including a state official or employee who is sued for actions undertaken within that individual's scope of employment for the Commonwealth, Departments MUST receive Attorney General's Office (AGO) approval BEFORE submitting this form to CTR. Departments should reach out to the AGO as soon as possible regarding possible litigation.

Non-Executive Departments: Must have approval from AGO for any settlement before a court, including for attorneys' fees to outside counsel as explained above. Departments should reach out to the AGO as soon as possible regarding possible litigation.

Signature and Date Must Be Captured at Time of Signature

Signature

Print Name

Date

Email

Executive Office for Administration and Finance Review and Approval

Outside Counsel: In addition to AGO review and approval, if a settlement of litigation exceeds a cumulative amount of \$250,000, Executive Office for Administration and Finance (A&F) approval of attorneys' fees to outside counsel is also required BEFORE this form is submitted to CTR.

Non-Executive Departments: In addition to AGO approval, non-executive departments must have A&F approval if a settlement of litigation costs exceeds \$250,000.

Signature and Date Must Be Captured at Time of Signature

Signature

Print Name

Date

Email



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Department Chief Fiscal Officer and Agency Counsel Certifications

Signoff by Chief Fiscal Officer (CFO) and Agency Counsel shall be considered certification that the information in this form and all attachments are true attest copies, accurate and complete; that this claim represents a legal obligation of the Department/Commonwealth; that the legal name, TIN and legal address of the Claimant and any other payee have been verified; that, if this claim is a settlement, the settlement represents the most cost effective resolution of this claim; and that the claim is being processed in accordance with 815 CMR 5.00 and the Office of the Comptroller's policy on [Settlements and Judgments](#).

If the Department is paying this claim, CFO signoff shall be considered certification that the Department warrants that payment is being made with legally available funds as defined in 815 CMR 5.00 and the Office of the Comptroller's policy on [Settlements and Judgments](#); that the Department has received signoff from the Comptroller's Settlement and Judgement Unit regarding the appropriate payment instructions to ensure appropriate tax withholding and reporting; and that payment of this claim will not create a deficiency in the funding account by the close of the fiscal year. If this claim is submitted to CTR for payment, signoff shall be considered certification that the Department does not have sufficient legally available funds to satisfy this obligation or is otherwise prohibited from using Department funds for payment by law or regulation.

The Department and Agency Counsel also certify that Claimant or Claimant's Attorney have been provided with the "Notice of Settlement/Judgment Tax Reporting And Withholdings, Claimant Receipt of W-2, 1099-MISC or 1099-INT Forms." For employee indemnification of representation or other legal costs, executive departments must include signoff from ANF General Counsel, and the Department certifies that it has determined, or if litigation has concluded, that the employee was acting within the scope of employment and, for non-constitutional officers, the employee did not act in a "grossly negligent, willful or malicious manner" (G.L. c. 258, § 9), or if a police officer, the employee did not act in a "willful, wanton, or malicious manner." (G.L. c. 258, § 9A); provided, however, that if payment is requested prior to the conclusion of litigation and the employee is found to have acted in a manner that prohibits indemnification under G.L. c. 258, that the Department certifies that it will seek to recoup any amounts paid to the current or former employee.

Signature and Date Must Be Captured at Time of Signature

Department Chief Fiscal Officer	Agency Counsel
Signature	Signature
Print Name	Print Name
Date	Date
Phone	Phone



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Required documents for processing settlement or judgment

Please provide copies of the following documents to the CTR Settlement and Judgement Team for review in order for a claim to be processed (even if the Department is paying the claim with Department funds) to ensure that proper instructions are received for payment processing. Additional documentation may be requested if there is a need upon CTR review.

Do not include internal memorandum discussing the claim or other internal department or attorney/client documents that are not part of the Judgment. These documents should be retained in the Department's internal files.

- 1) **Completed Settlement/Judgment Payment Authorization Form.**
Form must be completed by each Department responsible for the claim. If multiple departments are responsible for making payments, each responsible department should complete a form for its respective amount of the claim. The form must be signed by Department Chief Fiscal Officer and Agency Counsel. In some cases, AGO and A&F signatures are also required. Review the AGO and A&F signature instructions above.
- 2) **Claimant Tax Identification Number (TIN) and Legal Address.**
This information is required even if the Claimant is not receiving payments under the claim.
Department must verify that the TIN, legal name and address are correct. Verification must be obtained through a Form W-9. A Claimant employee HR/CMS ID is sufficient to verify TIN and legal name for employees.
- 3) **Attorney / Third Party Payee Tax Identification Number (TIN) and Legal Address.**
If an attorney or third party will be the sole or co-payee on payment, Department must attach a completed Form W-9 for attorney or third party.
- 4) **Claim Documents** – Please submit copies of the following listed documents:
 - a) **Settlements:**
 - (1) **Settlement Agreement.**
Copy of agreement signed by authorized representatives of the parties (may include release language). The agreement must contain all the amounts(s) and terms of the settlement including any breakdowns of damages that will be paid separately, such as attorney fees.
 - (2) **Release.** Copy of Release signed by Plaintiff/Claimant (unless release language is already included in Settlement Agreement). A Release may take the place of a separate Settlement Agreement if the settlement terms and payment amount(s) are included. Releases **MUST** contain the specific total dollar amount of the settlement and if multiple payments are to be issued (for both Claimant and Attorney) the breakdown **MUST** be included in the Release. All Releases for employment related claims should contain the following language after the amounts "subject to required State, Federal and Medicare tax withholdings made prior to issuance of payment."
 - (3) **Stipulation, Certificate or Agreement for Dismissal.** copy of Stipulation executed by the parties if claim settled after the start of litigation. Department may withhold filing of executed Stipulation with court until Claimant is paid amounts under Settlement. **CTR CAN NOT make payment without proof of executed Stipulation of Dismissal for Settlements, which may be held for filing until payment confirmed.**
 - b) **Court Judgments or Administrative Orders**
Copy of Judgment or Administrative Order.
 - c) **Legal Representation-Indemnification Costs or Court Ordered Reimbursements:**
Legal representation costs or other court ordered costs which are payable directly to an attorney for representing the Department or representation of employees, or to the Claimant listed under court ordered reimbursements. **See above for AGO and A&F review and approval requirements.** Amounts will be reported on a 1099-MISC (Box 10 – Attorneys, Box 3 – Non-Attorneys). Attach copies of invoices. Invoices must include vendor invoice number, action by date and dollar amount. All must be verified by the Department.