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# 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