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

Policy Name

Effective: December 12, 2008
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Executive Summary

Employees who are injured by a patient or prisoner in their care or custody may be entitled to a supplemental amount of pay in addition to Workers' Compensation (WC) payment. This policy describes the method of payment, tax treatment and approval process associated with such payments.

Considerations

This policy applies to Commonwealth Departments that have care or custody of patients or prisoners.

Policy

Most Commonwealth employees are covered by the Workers' Compensation Law (M.G.L. c. 152) for an on-the-job injury that results in more than 5 absent days or incurs any medical expenses. Employees, who are covered by M.G.L. c. 152, may receive additional pay in addition to the WC payments for injuries caused by a patient or prisoner (a.k.a. Violence or Assault Pay) under M.G.L. c. 30 § 58 or M.G.L. 126 § 18A.

The Human Resource Division (HRD) Workers' Compensation Unit determines Worker's Compensation eligibility. If HRD accepts the WC claim, the department determines whether the injury was the result of the acts of a patient or prisoner.

To be eligible for this supplemental payment, the employee, while in the performance of duty, must receive bodily injuries resulting from acts of violence by patients or prisoners in his custody, and as a result of such injury would be entitled to benefits under said Workers' Compensation Law. The amount of the payment is the difference between the weekly cash benefits under Workers' Compensation and the regular salary.

Payment Process, Tax Treatment and Retirement

Payment of injury pay to employees is through the payroll system using either "IPP" Code for Executive Branch or "AST" for Judicial Branch employees. The object code is D24.

The IRS has determined that "payments in the nature of Workers' compensation" are not considered Federal or state wages and are non-taxable.

The State Board of Retirement has determined that these payments are not salary for the purposes of State Retirement and no retirement deduction will be taken from injury pay.

Since this is a non-taxable payment, departments may not use any pre-tax deduction codes. If the employee requests to have post tax deduction taken, (union dues, union sponsored insurance, etc.) departments may do so at the direction of the employee.

Garnishments continue to be taken, by coordination between CTR Statewide Payroll Team and the HRD Workers' Compensation Unit.

By its title, this policy is limited to only those injuries caused by a patient or prisoner (Violence Pay or Assault Pay) under M.G.L. c. 30 § 58 or M.G.L. 126 § 18A. "Injured in line of duty" pay for State Police as well as "injuries caused by responding to emergencies" for Department of Corrections employees are outside the scope of this policy.

Internal Controls

- See Job Aid: Best Practices For Payroll

Information Sources

Legal Authority

- M.G.L. c. 7A §§ 3, 7, 8
- Collective Bargaining Awards
- M.G.L. c. 152 – Workers' Compensation
- M.G.L. c. 30 § 58 & M.G.L. c. 126 § 18A – Payments for employees injured by patient or prisoner

Contacts

- CTR Solution Desk
- MAComptroller.org