



The Commonwealth of Massachusetts
Office of the Comptroller
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July 3, 2015

Honorable Karen Spilka, Chair
Senate Committee on Ways and Means
State House – Room 212
Boston, MA 02133

Honorable Brian S. Dempsey, Chair
House Committee on Ways and Means
State House – Room 243
Boston, MA 02133

Dear Chairwoman Spilka and Chairman Dempsey:

Attached is the updated report required in legislation, section 12 of Chapter 19 of the Acts of 2015, An Act Relative to State Personnel (ERIP).

As required in section 4, the final day to file an application for the ERIP was Friday, June 12, 2015, and through the rules of the state board of retirement the deadline was midnight if filing electronically.

The last date to withdraw an application was midnight on June 30, 2015.

The state retirement board provided 2,478 applicants. The state retirement board transmittal included the following statement

"final number may change very slightly going forward as we work on the submissions, as we may uncover individual eligibility issues, or people have second thoughts and try to withdraw even though the date has passed. Notwithstanding these possibilities, this should be reliable information for your purposes."

This data was the basis for the required report. My office has identified 4 applicant records that need further analysis to confirm compliance with the stated inclusion requirements. Please note that there are three tabs within the report. The first provides the data required by the legislation. The second tab is a summary of the data by secretariat and department. The third tab is the summary by appropriation.

I have also included a data sheet for reference. Please let me know if you have any questions or need anything further.

Sincerely,

Thomas G. Shack III, Esq.
Comptroller of the Commonwealth

July 3 Report

cc: Nicola Favorito Esq., Deputy Treasurer / Executive Director
Adriana Campos, Budget Director, Senate Ways and Means Committee
Kathryn Kendall, Budget Director, House Ways and Means Committee
Kristen Lepore, Secretary, Executive Office for Administration and Finance
Martha Walsh, Assistant Secretary, Administration and Finance
Paul Dietl, Chief Human Resources Officer
Kathy Sheppard, Deputy Comptroller

Data Sheet:

As required the report contains an estimate of the amounts of accrued vacation time, unused sick leave and other accrued benefit, if any, for each employee as of the June 30, 2015 date of retirement. The balances are based on the last payroll run, pay period ending June 28, 2015. Therefore individual balances could decrease if available time is used during the last three days of June. For example, if 800 employees used vacation hours on June 29th and 30th the vacation payout would be reduced by approximately \$550,000.

The report contains 4 applicant records that need further analysis to confirm compliance with the stated inclusion requirements.

Data Requested:

- (i) the item of appropriation that funds the position - Column A
- (ii) the name of the agency, bureau, department, office or division of the executive department that is funded by the item - Columns B, C and D - Secretariat, Department Code and Department
- (iii) the classification title of the position – Column E – Title
- (iv) the salary range for the title and the salary payable to the person who retired from the position - Columns F, G, and H - Minimum, Maximum, Yearly Salary
Minimum and maximum from applicable salary chart
- (v) the retirement date for the person who retired or will retire from the position – Column O - per legislation, section 4, all required to be June 30, 2015
- (vi) the amounts of accrued vacation time, unused sick leave or other accrued benefit for each employee as of the employee’s date of retirement:
 - i. Sick Amount (full) – Column I
 - ii. Vacation Amount – Column J
 - iii. Sick Leave Payout Amount @ retirement – Column L
 - iv. Professional Leave Amount – Column K
 - v. Buyout Amount* – Column M
 - vi. Compensatory Time Amount** – Column N

*Buyout amount payable in thirds over 3 fiscal years, per section 8 – September 1, 2015 (FY16); July 1, 2016 (FY17); and July 1, 2017 (FY18).

** Where applicable the amount of compensatory time is included. These amounts are due and payable at the time of retirement, June 30, 2015, fiscal year 2015.