

## CONSTITUENT SERVICES ALLOWANCE

*(Authorized by 3 MRSA § 2)*

In addition to legislator salary, and allowances and reimbursements related to travel, legislators receive a constituent services allowance to partially offset expenses incurred in providing services to their constituents as follows:

### **For Senators:**

\$2,000/year

1<sup>st</sup> payment:

\$1,300 issued at the start of each regular session in January

2<sup>nd</sup> payment:

\$ 700 issued in the month following adjournment sine die

### **For Representatives:**

\$1,500/year

1<sup>st</sup> payment:

\$1,005 issued at the start of each regular session in January

2<sup>nd</sup> payment:

\$ 495 issued in the month following adjournment sine die

### **Notes:**

Under IRS regulations, the allowance is considered “income” for tax purposes in the year in which the payment is made, although it is not reported on the W-2 form. The State Controller’s Office will issue a Form 1099 – MISC to each legislator to reflect Constituent Services Allowance payments paid each calendar year, if the total paid is \$600 or more. The allowance is for expenses a Legislator may incur in the performance of legislative business. Receipts and adequate records to support these expenses are needed for income tax return purposes.

**At the start of the First Regular Session only, a Senator or Representative may request to receive the first payment in December rather than January.**

Legislators are required to notify the Executive Director of the Legislative Council of their choice by the date specified on the Constituent Services Allowance Request for Payment form.

