



Report on Nova Scotia MLA pensions, salaries & expenses

Derek A.G. Fildebrandt - National Research Director
Kevin Lacey - Atlantic Director
Canadian Taxpayers Federation

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Derek A.G. Fildebrandt – National Research Director

Kevin Lacey – Atlantic Director

Michael Kennedy – Research Assistant

About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, non-profit and non-partisan, advocacy organization dedicated to lower taxes, less waste and accountable government. The CTF was founded in Saskatchewan in 1990 when the *Association of Saskatchewan Taxpayers* and the *Resolution One Association of Alberta* joined forces to create a national taxpayers organization. Today, the CTF has over 74,000 supporters from coast-to-coast.

The CTF maintains a federal office in Ottawa as well as provincial and regional offices in British Columbia, Alberta, the Prairies, Ontario and Atlantic Canada. Provincial and regional offices conduct research and advocacy activities specific to their provinces and regions in addition to acting as regional organizers of nation-wide initiatives.

CTF offices field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries and publications to advocate for the common interest of taxpayers. The CTF's flagship publication, *The Taxpayer* magazine, is published four times a year. *Action Updates* on current issues are sent to CTF supporters regularly. CTF offices also send out weekly *Let's Talk Taxes* commentaries to more than 800 media outlets and personalities nation wide.

CTF representatives speak at functions, make presentations to government, meet with politicians, and organize petition drives, events and campaigns to mobilize citizens to affect public policy change.

All CTF staff and board directors are prohibited from holding a membership in any political party. The CTF is independent of any institutional affiliations. Contributions to the CTF are not tax deductible.

The CTF's Atlantic office is located at:
1302-2000 Barrington Street
Halifax, NS B3J 3K1

Phone: 1-877-909-5757

Email: atlantic.director@taxpayer.com

Website: taxpayer.com

Section I: Introduction

Introduction

The Canadian Taxpayers Federation is pleased to offer its first report in the province of Nova Scotia on the subject MLA compensation. Specifically, this report offers a detailed analysis of the province's MLA pension plan.

The CTF's mission statement is lower taxes, less waste and accountable government. That mission begins with our elected officials. Simply put: they must lead by example. Efforts to balance budgets cannot be embraced by taxpayers or government workers if politicians are flagrant with their expenses or granting themselves benefits out of line with public expectations.

In every province where the CTF has established a full-time presence – from Ontario West – we've had success in reforming MLA compensation to be more transparent and in line with public expectations. Specifically, we've succeeded in efforts to make politicians salaries fully taxable and reform pensions around the principle that taxpayers should contribute no more than \$1 for every \$1 contributed by their elected representative. As this report details, Nova Scotia's taxpayers are coughing up \$22 for every \$1 contributed by MLAs to their pension plan.

This report's primary recommendation is the appointment of a "citizens' panel" – randomly selected citizens to review and make recommendations surrounding how MLAs are compensated in Nova Scotia. A citizen's panel is not made up of retired judges, politicians or university professors, but ordinary citizens from all walks of life that more accurately reflect the average Nova Scotian household.

In the meantime - along with a full-time presence in the region - the CTF will circulate and present a petition in support of reforming the MLA pension plan to one that is self-funding and limits taxpayer liability to matching MLA contributions dollar for dollar.

This report's primary author is CTF National Research Director Derek Fildebrandt and was co-authored by CTF Atlantic Director Kevin Lacey. The CTF wishes to acknowledge its summer 2010 intern and Dalhousie University student Michael Kennedy for his research in making this paper possible.

Fact Summary

- Taxpayers contribute more than \$22 for every \$1 that MLAs do towards their pensions.
- MLA pensions cost taxpayers \$11.2-million per year.
- Two MLAs who resigned following the “Expense Scandal” are currently collecting pensions averaging almost \$50,000 a year.
- MLAs receive \$38 a day in addition to their salaries for attending sittings of the Legislature as “show up for work pay.”
- MLAs earn an average annual salary of \$103,644, which is \$57,644 and 125% higher than that of an average, employed and unattached male of working age.

CTF Political Compensation Principles

- *Transparency:* MLA compensation should contain no hidden or obscure benefits.
- *Simplicity:* MLA compensation should be easily understandable by taxpaying citizens.
- *No Double Standards:* Compensation should not exceed what is available and permitted for Nova Scotians working in the private and public sectors.
- *Disclosure:* The hallmark of expense claim rules should be complete disclosure to ensure that MLAs are fully accountable. Expenses should be paid on the basis of what is required to carry out the duties of an MLA and be posted online.

Summary of Recommendations

The CTF calls on the House of Assembly and Province of Nova Scotia to launch a “citizens’ panel” to review MLA compensation. CTF recommendations to such a panel would include, but not be limited to the following:

1. *Replace the MLA pension plan regime with a dollar-for-dollar “RRSP-style plan requiring MLAs to make equal contributions with taxpayers;*
2. *Determine a process whereby MLAs found to have committed criminal malfeasance related to their office may be stripped of pension privileges;*
3. *Eliminate all non-receiptable expense claims including “show up for work pay” allotted to MLAs as a \$38 per diem; and*
4. *Tie MLA salary increases or decreases to changes in key economic indicators related to performance.*

More detailed recommendations to the proposed citizen’s panel can be found in corresponding topical sections of this report.

Section II: Salaries

What They Make

Over the last 10 years, the way a MLA has their salary calculated has changed significantly. These changes began with the release of the Donahoe Report in 2003 led by former MLA and Speaker of the House, Art Donahoe. At the time, MLAs received both a salary and a tax-free allowance¹. In the first year after the release of the report, salary increases were modest, a possible result of an impending election. The following year however, so-called tax-free “allowances” were eliminated and the salary portion increased, a move welcomed by the CTF.²

The elimination of tax-free allowances made for a more open and accountable way to pay MLAs; however it is also resulted in huge pay increases to make up for the loss of the allowances. Donahoe recommended increases in salary of almost 39 percent to compensate for ending tax-free “allowances”; however 39 percent went beyond that adjustment.¹ At the time, the Nova Scotia House of Assembly accepted many of the recommendations but hesitated to accept the major salary increase.²

Following the 2006 provincial election, former Mulroney cabinet minister, Barbara MacDougall led another MLA salary commission. This report – similar to Arthur Donahoe’s just three years earlier - recommended a salary increase of 21 percent.³ The minority Legislature accepted the findings of the report as all three political parties found it in their hearts to support it.⁴

MLA Pay Today

MLAs are paid a base salary of \$86,619 annually. As is common in other jurisdictions in Canada, several positions in the Legislature that carry with them additional duties also carry with them additional salaries. On average, Nova Scotian MLAs earned an annual salary of \$103,644 in 2010, which is \$57,644 and 125% higher than that of an average, employed and unattached male of working age.⁵

¹ Donahoe, Arthur. *“Nova Scotia Commission of Inquiry on Remuneration of Elected Provincial Officials.”* 22. December 10, 2003.

² Donahoe, Arthur. *“Nova Scotia Commission of Inquiry on Remuneration of Elected Provincial Officials.”* 22. December 10, 2003.

¹ *“39 per cent Salary Increase Cancelled.”* Office of the Premier. April 15th,

² McDougall, Barbra. *“Report Commission of Inquiry on the Remuneration of Elected Provincial Officials.”* September 2006.

³ *“Commission Determines MLA Pay Rate.”* Office of the Speaker. September 13, 2006.

⁴ *“NS commission boosts MLA salaries.”* CBC News. September 13, 2006.

⁵ *“Income in Canada, 2008.”* Statistics Canada. Accessed September 2010.

It is worth noting that a higher annual salary also yields a larger pension once an MLA leaves the Legislature.

Salaries by Position⁶

Office	Salary (\$)	Combined MLA & Additional Salary (\$)
Member	86,619	86,619
Premier	109,484	196,103
Leader of the Opposition	47,609	134,228
Minister	47,609	134,228
Speaker	47,609	134,228
Deputy Speaker	23,805	110,424
Third Party Leader	23,805	110,424
Caucus Chair	10,300	96,919
House Leader	10,300	96,919
Party Whip	5,150	91,769
Public Accounts Committee Chair	3,090	89,709
Committee Chair	2,060	88,679
Committee Vice Chair	515	87,134

Estimated Salaries of Serving MLAs⁷

Member ^{8 9 10}	Party	Position	Estimated Salary 2010 (\$)
Dexter, Darrell (Hon.)	NDP	Premier	196,103
Belliveau, Sterling (Hon.)	NDP	Minister	134,228
Corbett, Frank (Hon.)	NDP	Minister	134,228
Estabrooks, Bill (Hon.)	NDP	Minister	134,228
Jennex, Ramona (Hon.)	NDP	Minister	134,228
Landry, Ross (Hon.)	NDP	Minister	134,228
MacDonald, Maureen (Hon.)	NDP	Minister	134,228
MacDonell, John (Hon.)	NDP	Minister	134,228
McNeil, Stephen (Hon.)	Liberal	Leader of the Opposition	134,228
More, Marilyn (Hon.)	NDP	Minister	134,228
Paris, Percy (Hon.)	NDP	Minister	134,228
Parker, Charlie (Hon.)	NDP	Speaker	134,228
Peterson-Rafuse, Denise (Hon.)	NDP	Minister	134,228
Steele, Graham (Hon.)	NDP	Minister	134,228

⁶ "MLA Remuneration." Nova Scotia House of Assembly. January 1, 2009.

⁷ Canadian Taxpayers Federation calculation. August 2010.

⁸ "Our Team." accessed July 2010. nsliberalcaucus.ca

⁹ "Welcome to the Nova Scotia NDP Caucus". accessed July 2010. ndpcaucus.ns.ca

¹⁰ "NS PC MLAs." accessed July 2010. pccaucus.ns.ca

Gaudet, Wayne (Hon.)	Liberal	Deputy Speaker	110,424
Gosse, Gordie	NDP	Deputy Speaker	110,424
MacLeod, Alfie (Hon.)	PC	Deputy Speaker	110,424
Bain, Keith	PC	Caucus Chair	96,919
Conrad, Vicki	NDP	Caucus Chair	96,919
MacDonald, Manning (Hon.)	Liberal	House Leader	96,919
Regan, Kelly	Liberal	Caucus Chair	96,919
Scott, Murray (Hon.)	PC	House Leader	96,919
d'Entremont, Chris (Hon.)	PC	Party Whip	91,769
Theriault, Harold Jr.	Liberal	Party Whip	91,769
Whynott, Matthew	NDP	Government Whip	91,769
Whalen, Diana	Liberal	PA Committee Chair	89,709
Birdsall, Pam	NDP	Committee Chair	88,679
Kent, Becky	NDP	Committee Chair	88,679
MacKinnon, Clarrie	NDP	Committee Chair	88,679
Morton, Jim	NDP	Committee Chair	88,679
Prest, Sid	NDP	Committee Chair	88,679
Raymond, Michele	NDP	Committee Chair	88,679
Boudreau, Jim	NDP	Committee Vice Chair	87,134
Burrill, Gary	NDP	Committee Vice Chair	87,134
Preyra, Leonard	NDP	Committee Vice Chair	87,134
Ramey, Gary	NDP	Committee Vice Chair	87,134
Skabar, Brian	NDP	Committee Vice Chair	87,134
Wilson, David	NDP	Committee Vice Chair	87,134
Casey, Karen (Hon.)	PC	MLA	86,619
Clarke, Cecil (Hon.)	PC	MLA	86,619
Colwell, Keith (Hon.)	Liberal	MLA	86,619
Epstein, Howard	NDP	MLA	86,619
Glavine, Leo	Liberal	MLA	86,619
MacMaster, Allan	PC	MLA	86,619
Porter, Chuck	PC	MLA	86,619
Samson, Michel (Hon.)	Liberal	MLA	86,619
Smith, Maurice	NDP	MLA	86,619
Younger, Andrew	Liberal	MLA	86,619
Zann, Lenore	NDP	MLA	86,619
Zinck, Trevor	Indep.	MLA	86,619
Churchill, Zach	Liberal	MLA	86,619
MacLellan, Geoff	Liberal	MLA	86,619
Average			103,644

Note: Salaries are estimates based on information provided by the Nova Scotia House of Assembly

Salary Reform Proposals

Salary levels for Nova Scotia's MLAs appear to be in line with other Canadian jurisdictions, such as Saskatchewan¹¹ and New Brunswick.¹² While occasional increases in salary are appropriate, an easier and ongoing methodology would be to tie increases or decreases to key economic indicators that reflect on job performance such as average weekly earnings or gross domestic product (GDP) per capita. Using these indicators, MLA salary increases or decreases would be in line with what taxpaying constituents are experiencing. Additionally, tying salary increases to objective measurements removes the inherent conflict of interest whereby politicians determine their own pay, often behind closed doors.

Therefore, the CTF is calling on the House of Assembly and Province of Nova Scotia to launch a "citizens' panel" to review MLA compensation, including salaries. CTF recommendations to such a panel would include, but not be limited to:

- *Tie MLA salary increases or decreases to changes in key economic indicators.*

¹¹ "BOIE Directives." Legislative Assembly of Saskatchewan. 2009.

¹² Ryan, Patrick. "Report of the MLA Compensation Review Commission." MLA Compensation Review Commission, 2007.

Section III: Pensions

Gold Plated Pensions

Like many politicians in Canada, Nova Scotia's MLA's enjoy a rich, taxpayer-funded pension plan. The CTF supports reasonable compensation for public servants that include retirement pensions; unfortunately, the MLA pension regime in Nova Scotia does not meet the common-sense test of what is reasonable.

Qualification

In order to qualify for a pension, MLAs are required to make contributions to the plan (discussed below) and serve a minimum of five years in at least two General Assemblies. In order to begin collecting, MLAs must reach the age of 55 or reduce their amount payable in order to collect as early as age 45.¹³

Contributions

MLAs must contribute 10% of their salary each year to a maximum of 15 years. Taxpayers not only match the MLAs contribution, but also contribute more than *twenty-two times* as much. Specifically, taxpayers contribute \$22.01 for every \$1.00 that their provincial politicians do.¹⁴ Using actuary reports published by the Province of Nova Scotia, the CTF calculates that basic matched and unmatched taxpayer contributions towards MLA pensions are \$3,453,500, while politicians contributed \$508,502. Put another way, taxpayers contributed \$6.79 for every \$1.00 contributed by politicians. Additionally, taxpayers pay \$7,738,620 in interest payments flowing from general revenues, bringing the total taxpayer contribution towards MLA pensions to \$11,192,120, or \$22.01 for every \$1.00 that their provincial representatives contribute.¹⁵

Plan Type

Beyond government retirement benefits, most Canadians have no pension plan at all. While 86 percent of those working in the public sector enjoy a retirement pension plan, only 27 percent of those in the private sector do.¹⁶

¹³ "*Members' Retiring Allowances Act*". sec. 19(2). Office of the Legislative Counsel. Nova Scotia House of Assembly. 1989.

¹⁴ Canadian Taxpayers Federation calculation. August 2010.

¹⁵ "*Province of Nova Scotia Accounts Established Under the Members' Retiring Allowances Act*." 5-6. Dockrill Horwich Rossiter Chartered Accountants. March 31, 2010.

¹⁶ Charron, Lucie. "*Canada's Pension Predicament*." 4. Canadian Federation of Independent Business. January 2007.

Pension plans enjoyed by public sector workers like politicians and bureaucrats are generally known as “defined benefit” plans. That is to say, regardless of how monies contributed to a pension fund are invested or saved, recipients are guaranteed a defined payment, for life. When such pension plans become insolvent (like GM) or are not invested at all (like federal MPs and Nova Scotian MLAs), taxpayers are stuck with the bill.¹⁷

By contrast, most pension plans that exist in the private sector are dollar-for-dollar “RRSP-style” plans, sometimes known as “defined contribution” pension plans. In these plans, members contribute a defined amount from their paycheques, which is matched equally by employers. Benefits under these plans are limited to the savings accumulated over time. There is no guaranteed “benefit” that require a top-up from employers or taxpayers.

Pension Benefits

Pension benefits are calculated by the number of years an MLA has served - to a maximum of 15 years (or 75 percent) - multiplied by an MLA’s highest three-year average salary, multiplied by 5 percent.¹⁸ For example, a backbencher that serves for 15 years with no additional salary for other duties and has an average three-year salary of \$86,619 would earn an annual pension of \$64,964.¹⁹

$$\begin{aligned} & \text{average salary } (S) \times \text{years service } (Y) \times 5\% = \text{pension} \\ & \text{or} \\ & \$86,619 \times 15 \times 5\% = \$64,964 \\ & \text{unless} \\ & (Y) < 5 \end{aligned}$$

Additionally, the same formula is used to determine the pension value of extra offices held. This means that the premier, opposition leaders, ministers, speaker and deputy speaker are eligible for larger pensions than regular MLAs.

Upon leaving office, MLAs pensions continue to increase, indexed at 1.25 percent a year for the five-year period ending in December of 2015.²⁰ The CTF extrapolates lifetime calculations using this figure and a “conservative” life expectancy of 75 years.

¹⁷ McCarthy, Shawn. “Taxpayers to fork out billions for GM pension aid.” *The Globe & Mail*. May 23, 2009.

¹⁸ “*Members’ Retiring Allowances Act.*” sec. 12(1) & 12(2). Office of the Legislative Council, Nova Scotia House of Assembly. 1989.

¹⁹ Canadian Taxpayers Federation calculation. August 2010.

²⁰ “*Members’ Retiring Allowances Act.*” sec. 12(4), Office of the Legislative Council, Nova Scotia House of Assembly. 1989.

Estimated Pensions of Serving MLAs²¹

Calculated for December 31, 2010

Member ^{22 23 24}	Party	Annual Pension (\$)	Lifetime Pension (\$)
Gaudet, Wayne (Hon.)*	Liberal	89,617	2,022,035
Dexter, Darrell (Hon.)*	NDP	89,341	2,015,795
Scott, Murray (Hon.)	PC	76,897	1,541,487
MacDonald, Manning (Hon.)	Liberal	69,443	504,717
Colwell, Keith (Hon.)	Liberal	67,116	863,140
Corbett, Frank (Hon.)*	NDP	56,666	1,278,546
Estabrooks, Bill (Hon.)	NDP	56,666	728,741
MacDonald, Maureen (Hon.)	NDP	56,666	1,206,796
MacDonell, John (Hon.)*	NDP	56,666	1,278,546
Samson, Michel (Hon.)*	Liberal	55,863	1,260,434
Epstein, Howard	NDP	54,798	704,720
Clarke, Cecil (Hon.)*	PC	52,409	1,182,505
Steele, Graham (Hon.)*	NDP	48,297	1,089,717
d'Entremont, Chris (Hon.)*	PC	44,894	1,012,943
Parker, Charlie (Hon.)	NDP	39,347	551,692
McNeil, Stephen (Hon.)*	Liberal	37,661	849,737
MacLeod, Alfie (Hon.)*	PC	34,425	776,737
More, Marilyn (Hon.)	NDP	33,639	318,341
Gosse, Gordie*	NDP	32,685	737,481
Glavine, Leo	Liberal	31,865	718,964
Raymond, Michele*	NDP	31,771	716,859
Theriault, Harold Jr.	Liberal	31,771	520,618
Whalen, Diana*	Liberal	31,771	716,859
Wilson, David*	NDP	31,771	716,859
Avg. Pension		46,617	896,703
Total Pension		1,212,045	23,314,269

*Not yet age 55

Note (1): Pensions figures are estimates only and are based upon information provided by the Nova Scotia House of Assembly

Note (2): Figures and MLA eligibility are calculated for December 31, 2010

²¹ Canadian Taxpayers Federation calculation. August 2010.

²² "Our Team." accessed July 2010. nsliberalcaucus.ca

²³ "Welcome to the Nova Scotia NDP Caucus." accessed July 2010.

www.ndpcaucus.ns.ca

²⁴ "NS PC MLAs." accessed July 2010. www.pccaucus.ns.ca

Estimated Pensions of MLAs Leaving or Resigned in 2010²⁵

Member ²⁶	Party	Annual Pension (\$)	Lifetime Pension (\$)
Scott, Murray*	PC	76,897	1,541,487
Hurlburt, Richard	PC	57,258	938,254
Wilson, Dave	Liberal	41,824	943,663

**Pledged to resign before the spring 2010 sitting of the Legislature*

Note (1): Pensions figures are estimates only and are based upon information provided by the Nova Scotia House of Assembly

Note (2): Figures and MLA eligibility are calculated for December 31, 2010

Secure Eligibility

Once an MLA is locked in or “vested” in the plan after contributing to it for five years and having served in at least two General Assemblies, they are guaranteed a steady stream of income for life. Pension payments continue even if an MLA is found guilty of criminal corruption or other malfeasance directly related to their office.

Pension Reform Proposals

The CTF does not begrudge politicians a reasonable retirement package. Such a package should be commiserate with norms in the private sector (where retirement plans exist at all) and politicians should not unreasonably burden taxpayers by funding large shortfalls out of general revenues. Rather, MLA pensions should have matching dollar-for-dollar contributions, which are invested into a retirement fund.

Nova Scotia’s politicians must set an example for the rest of the public sector. Doing so would equip Nova Scotia’s MLAs with the moral authority to introduce broader reforms to pension plans across the public sector. Therefore, the CTF is calling on the House of Assembly and Province of Nova Scotia to launch a “citizens’ panel” to review MLA compensation, including pensions. CTF recommendations to such a panel would include, but not be limited to the following:

1. *Replace the MLA “defined benefit” pension plan regime with a “RRSP-style”/“defined contribution” plan;*
2. *Reduce the taxpayer-to-MLA contribution ratio from \$22.01/\$1.00 to \$1.00/1.00;*

²⁵ Canadian Taxpayers Federation calculation. August 2010.

²⁶ Nova Scotia Legislative Library

- a. *Determine what constitutes dismissal for “just cause” resulting from criminal malfeasance directly related to an MLA’s office; and*
- b. *Eliminate pension eligibility for MLAs found to have been dismissed for “just cause” as determined above.*

Section IV: Perks

Benefits

Like most public servants, MLAs receive a generous health and dental benefits package with an optional upgraded level. It is not unreasonable to include such measures as a part of an MLA's overall compensation package. Keeping this in mind, not all MLA benefits stay within the bounds of what is acceptable.

Expenses & Perks

Nova Scotians are well aware of what can happen when the political class – of any party in any jurisdiction – can do when the public isn't looking. MLAs from all three parties – Progressive Conservative, Liberal and New Democratic – were caught with their hands in the proverbial cookie jar when the province's auditor-general uncovered the now infamous "MLA Expense Scandal" as it is now commonly known. While the actions of MLAs that abused their office should not taint those MLAs who did not, such actions highlight the need for openness and transparency in how politicians spend the public's money.

Problems with MLA expenses stemmed primarily from two sources: unreceipted expenses and a total lack of transparency in the public's ability to monitor MLA expenses in detail. The Dexter government has introduced positive measures to this effect - supported by the CTF - which among other things, require that expenses be posted online. The experience of the CTF, federally and in other provinces, determined that this measure must be accompanied with original receipts, a practice for which the City of Toronto leads by example. Only with this level of detail can taxpayers and watchdogs like the CTF keep a close eye on what MLAs are expensing.

"Show Up For Work Pay"

In the spring of 2010, Nova Scotia's new government introduced accountability legislation aimed at significantly improving the system of allowances and unreceipted expenses. Despite this, per diems were left in place paying out \$38 a day for each day that an MLA attends a sitting of the Legislature.²⁷ Like former expense allowances, these are lump sum payments that need not be supported by receipts.²⁸ These per diems are vulnerable to the same abuse as said allowances, since they are not directly related to costs incurred or subject to income tax. With no

²⁷ "Nova Scotia Management Commission Regulations." sec. 26 & 28. Nova Scotia Management Commission. 2010.

²⁸ "Nova Scotia Management Commission Regulations." sec. 26 & 28. Nova Scotia Management Commission. 2010.

way of knowing how such per diems are spent, they should more appropriately be considered a top-up to existing MLA salaries and known as “show up for work pay.” Without being subject to income tax, “show up for work pay” is in effect no different from the now eliminated tax-free “allowances,” which were income exempted from federal and provincial income taxes.

Expenses

In addition to a per diem, MLAs are also entitled to an array of other expense claims. These include:

- Caucus retreats: complete reimbursement to a maximum of four retreats annually;
- Constituency travel and postage: \$13,783-\$18,194 per year for travel within a MLAs constituency and postage to constituents;
- Nightly accommodation: \$150 per night with receipt where an MLA is not renting an apartment*;
- Travel to the Legislature: reimbursement for travel between an MLA’s home and the Legislature without receipts for first 52 trips and reimbursement with receipts thereafter;
- Accommodation and maid services: \$1,470 per month with receipts; and
- Household equipment: \$2,500 for the purchase of items for a new MLAs Halifax apartment, becoming the property of that MLA upon leaving the Legislature.*

**Limited to MLAs outside of the Halifax-Dartmouth metropolitan area*

Beyond expense entitlements allotted to all MLAs, certain high-ranking legislators are entitled benefits beyond those listed above.

MLAs are entitled to a myriad of expense claims, many of which are entirely legitimate, some of which may well be legitimate but lack appropriate accountability and oversight measures, and some that are outright spurious. The expense entitlements noted above are not an exhaustive list but provide a general overview of Nova Scotia’s MLA expense regime. Significant improvement has been made in the fallout of Nova Scotia’s “MLA Expense Scandal,” such as requiring expenses to be posted online. For this, MLAs deserve to be commended but the loops have not been fully closed. Therefore, the CTF is calling on the House of Assembly and Province of Nova Scotia to launch a “citizens’ panel” to review MLA compensation, including expense claims and per diems. CTF recommendations to such a panel would include, but not be limited to the following:

1. *Eliminate all non-receiptable expense claims including the \$38/day per diem;*
2. *Post all expense claims online with corresponding receipts; and*
3. *End the practice of allowing MLAs to keep items purchased with a “household allowance.”*