



THE COMMONWEALTH OF MASSACHUSETTS  
OFFICE OF CAMPAIGN & POLITICAL FINANCE

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**M-90-01**

Revised: May 14, 2020

**MEMORANDUM**

TO: Depository Candidates and Committees  
FROM: OCPF  
SUBJECT: Treatment of Reimbursements

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The campaign finance law, M.G.L. c. 55, contains significant restrictions on reimbursements that may be made by depository candidates and committees.<sup>1</sup>

The statute currently specifies that “all payments...*which are in excess of \$100* shall be made only from funds on deposit in [the committee’s bank] through checks [payable to the vendor] drawn on such depository” or through use of a committee credit or debit card. *See* M.G.L. c. 55, § 19(c). This means that a depository committee may generally not reimburse an individual for expenditures in excess of \$100.

Strictly applied, this section would prohibit reimbursing an individual for expenditures made on behalf of a depository candidate or committee for any single item purchased by an individual in excess of \$100. Payments made under this provision may be made by a committee to reimburse an individual for that person's expenses, each of which is \$100 or less, incurred on behalf of the committee. An individual may be reimbursed for several separate expenditures of \$100 or less which in the aggregate exceed \$100. For example, a campaign worker may be reimbursed \$150 for the costs of postage (\$70) purchased from the post office and the cost of envelopes (\$80) purchased separately from a stationery store.

OCPF receives numerous questions from depository committees regarding the application of this requirement. As a practical matter, it is often not possible for committees to comply with the \$100 limit, which, if strictly applied, would impair the ability of committees to engage in and support legally permissible activities. In addition, enforcing the statute according to its literal terms is not warranted and would not be consistent with an appropriate use of OCPF’s resources.

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<sup>1</sup> Depository candidates and committees include state, county, and mayoral candidate committees, PACs that file reports with OCPF (other than independent expenditure PACs), state party committees, and committees organized on behalf of candidates for city council in cities with a population of 65,000 or more (currently Boston, Cambridge, Lowell, Springfield, Worcester, New Bedford, Brockton, Quincy, Lynn, Fall River, Newton, Lawrence, Somerville, and Framingham). *See* M.G.L. c. 55, § 19.

With these concerns in mind, depository committees will be allowed to reimburse individuals in amounts greater than \$100, but less than \$1,000, if committees making reimbursements comply with the following requirements:

1. Reimbursement checks to individuals should be issued *no later than thirty days after the date of the first reimbursed expenditure*. If not made within 30 days of a purchase, the expenditure could be considered an in-kind contribution or a loan. *See 970 CMR 2.10 (2)(d)*.

2. Reimbursement reports must be e-filed *within three days* of the reimbursement check being issued, to disclose the underlying expenditures.<sup>2</sup>

3. No person who is authorized to make expenditures for a committee may write checks payable to himself or herself. *See M.G.L. c. 55, § 5*.

4. Detailed records regarding the expenditure must be kept and committees must maintain internal controls requiring receipts for reimbursed expenditures.

OCPF will continue to closely monitor all reimbursements to ensure that reimbursements are disclosed accurately, and that the expenditures reimbursed are for purposes allowed by the campaign finance law.

Please feel free to contact this office regarding this memorandum, or if you have questions regarding any other campaign finance matter.

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<sup>2</sup> OCPF has created an instructional video describing the process for completing reimbursement reports that might be helpful: <https://www.youtube.com/watch?v=38E4E9nxuSo>.