

Special Standing Committee on Members' Services

Members' Compensation, Benefits and Allowances
Review Subcommittee

Final Report of the Members' Compensation, Benefits and Allowances Review Subcommittee

Thirty First Legislature
First Session
January 2025



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**MEMBERS OF THE MEMBERS' COMPENSATION, BENEFITS AND ALLOWANCES REVIEW
SUBCOMMITTEE
31st Legislature, First Session**

Hon. Nathan M. Cooper, MLA
Chair
Olds-Didsbury-Three Hills (UC)

Shane C. Getson, MLA
Deputy Chair
Lac Ste. Anne-Parkland (UC)

Hon. Christina Gray, MLA
Edmonton-Mill Woods
(NDP)

Garth Roswell, MLA
Vermilion-Lloydminster-Wainwright
(UC)

Hon. Irfan Sabir, MLA *
Calgary-Bhullar-McCall
(NDP)

* Replaced Hon. Ms Shannon Phillips upon her resignation as the Member for Lethbridge-West on July 1, 2024.

1.0 INTRODUCTION

On November 9, 2023, the Special Standing Committee on Members' Services passed the following motions to commence the Committee's review of Members' compensation, benefits, and allowances and establish the Members' Compensation, Benefits and Allowances Review Subcommittee:

Motion 1

MOVED by Mr. Getson that that the Special Standing Committee on Members' Services [the "Committee"] undertake a review of the compensation, benefits and allowances paid to the Members of the Legislative Assembly under the authority of the Legislative Assembly Act, such review to also include recommendations on the process for future review and adjustment of Members' compensation, benefits and allowances;

AND BE IT FURTHER RESOLVED that the Committee direct Legislative Assembly Office Administration ["LAO Administration"] to undertake a cross-jurisdictional survey of Canadian federal, provincial and territorial parliaments in connection with the above-noted areas to be submitted to the Committee on or before December 11, 2023;

AND BE IT FURTHER RESOLVED THAT LAO Administration be authorized to hire an independent consultant to prepare a report with advice and recommendations in these areas for consideration by the Committee, such report to be provided on or before January 15, 2024.

Motion 2

MOVED by Hon. Ms Gray that the Special Standing Committee on Members' Services establish a subcommittee to be referred to as the Members' Compensation, Benefits and Allowances Review Subcommittee [the "Subcommittee"], to which the following applies:

a. the Subcommittee is comprised of

- 1. Hon. Nathan Cooper, Speaker and Chair of the Committee, as the Chair of the Subcommittee,**
- 2. two Members of the Committee nominated by the Government caucus, and**
- 3. two Members of the Committee nominated by the Official Opposition;**

b. the Subcommittee's mandate is

- 1. to identify specific areas of focus to the independent consultant for consideration in the consultant's report, and**
- 2. upon completion of the independent consultant's report, to review that report on Members' compensation, benefits, and allowances and provide advice and recommendations for consideration by the Committee no later than January 31, 2024;**

c. the quorum for a meeting of the Subcommittee is three Members, with a minimum of one Member from each caucus;

d. a Member of the Committee may substitute for a Subcommittee Member at a meeting provided that notice of the substitution is provided to the Committee Clerk before the meeting commences.

2.0 SUMMARY OF THE SUBCOMMITTEE RECOMMENDATIONS

The Members' Compensation, Benefits and Allowances Review Subcommittee deliberated on and made recommendations in relation to the following areas:

1. Members' Indemnity Allowance
2. Members' Transition Allowance
3. Adjustments to the Members' Services Allowances

The Subcommittee also noted an administrative request to permit Members to claim the per diem rates for breakfast, lunch and dinner together on a daily basis (with no proposed change to the rate), or to claim only breakfast, lunch, or supper per diem amounts, as applicable.

3.0 SUBCOMMITTEE ACTIVITIES

The Subcommittee met on November 21 and December 11, 2023, and January 11, January 25, September 3, 2024, December 17, 2024, and January 7, 2025, in relation to its mandate.

At the November 21, 2023, meeting the Subcommittee reviewed its mandate established by the Special Standing Committee on Members' Services. Ms Cheryl Scarlett, former Executive Director of Corporate Services of the Legislative Assembly Office, was introduced to the Subcommittee as the independent consultant contracted to assist the Committee with its review of Members' compensation, benefits, and allowances. The Subcommittee identified the list of topics to be considered by Ms Scarlett in her report and invited a presentation from the Alberta Association of Former Members of the Legislative Assembly.

On December 11, 2023, the Subcommittee received information about Members' compensation, benefits, and allowances from former Members. The Hon. Ms Christine Cusanelli and Mr. Jeff Wilson, as representatives of the Alberta Association of Former Members of the Legislative Assembly, presented an overview of the final report of the Association's MLA Benefits Committee. The Subcommittee also discussed the cross-jurisdictional document provided by Legislative Assembly Office Research Services to the Committee. Ms Scarlett also provided an update on her report to the Committee.

On January 11, 2024, Ms Scarlett made a presentation to the Subcommittee on the topics of remuneration, transition allowance, mileage rates and per diems, Members' Services allowances, and provided recommendations on how to proceed with future reviews and adjustments in these areas.

On January 25, 2024, the Subcommittee met to review Ms Scarlett's report and discussed its report to the Committee. The Subcommittee determined that it needed more time to continue its work and provided an interim report to the Committee requesting an extension of its mandate until September 30, 2024.

On September 3, 2024, the Subcommittee met to review additional information provided by Ms Scarlett and determined that it needed additional time to continue to develop its recommendations to the Committee and provided a second interim report to the Committee requesting an extension of its mandate until February 15, 2025.

On December 17, 2024, the Subcommittee met to discuss its recommendations to the Committee.

On January 7, 2025, the Subcommittee met to finalize its recommendations to the Committee and prepare a final report for review.

4.0 ACTIONS TAKEN BY THE COMMITTEE DURING THE COURSE OF ITS REVIEW

During the course of its review of Members' compensation, benefits and allowances by the Subcommittee, the Special Standing Committee on Members' Services approved the following changes to the *Members' Services Committee Orders*:

- Adjustments to Travel and Per Diem Rates - *Miscellaneous (Automobile Travel Allowance and Meal Per Diem) Amendment Order, 2024*, MSC Order No. 01/24 (January 29, 2024) – Sessional Paper 203/2023-24
- Adjustments to Members' Services Allowances - *Constituency Services Amendment Order, 2024*, MSC Order No. 02/24 (February 5, 2024) – Sessional Paper 205/2023-24
- Adjustments to personal and residential security systems for Members - *Administrative Services (Security) Amendment Order, 2024*, MSC Order No. 03/24 (September 24, 2024) – Sessional Paper 513/2023-24
- Adjustments to temporary residence allowances - *Members' Allowances Amendment Order, 2024*, MSC Order No. 04/24 (November 26, 2024) – Sessional Paper 665/2023-24

5.0 RECOMMENDATIONS OF THE SUBCOMMITTEE

At its meeting on January 7, 2025, the Subcommittee made recommendations on the following:

5.1 Members' Indemnity Allowance

The Subcommittee discussed the recommendations of the independent consultant as well as the processes in other jurisdictions in relation to annual adjustments to Member's indemnity. Consequently, the Subcommittee recommends:

That the Members' Compensation, Benefits and Allowances Review Subcommittee recommend that the *Members' Allowances Order* be amended to adjust the Members' indemnity allowance described in section 1(a) based on the following criteria:

- (a) the Members' indemnity allowance must be adjusted annually based on the year-over-year percentage increase or decrease in the weighted average percentage change in wage settlements for the public sector in Alberta, published by the Ministry of Jobs, Economy and Trade for the immediately preceding calendar year;**
- (b) subject to clause (c), the adjustment of the Members' indemnity allowance must commence effective January 1, 2025;**
- (c) for the year 2025, the adjustment described in clause (a) must not be implemented until April 1;**
- (d) for each year after 2025, the Members' indemnity allowance must be adjusted as described in clause (a) on April 1;**
- (e) the annual adjustment of the Members' indemnity allowance described in section 4.1(1) is struck out.**

5.2 Members' Transition Allowance

The Subcommittee reviewed the recommendations contained in the independent consultant's report in relation to establishing a transition allowance for Members after their term in elected office ends. The Subcommittee makes the following recommendation:

That the Members' Compensation, Benefits and Allowances Review Subcommittee recommend that the *Members' Allowances Order* be amended to provide a transition allowance to every eligible Member, as follows:

- (a) a Member serving on or after May 29, 2023, is eligible to receive a transition allowance;**
- (b) the transition allowance must be paid to an eligible Member who**
 - (i) resigns their seat as Member,**
 - (ii) does not stand as a candidate for re-election following dissolution, or**
 - (iii) is defeated at the election immediately following dissolution;**
- (c) if an eligible Member dies while in office, there must be paid an amount equal to the transition allowance that the deceased Member would have been entitled to in accordance with clause (d) on the date of death;**
- (d) for service commencing on or after May 29, 2023, the amount of the transition allowance to be paid to an eligible Member shall be determined by the formula**

A x B

- (i) where A means the average monthly amount of the Member's indemnity allowance based on the fiscal year in which the Member received the highest indemnity allowance, and**
- (ii) where B means the number of years, including a portion of a year, the person has served as a Member on or after May 29, 2023, to a maximum of 6 years;**
- (e) a person, after ceasing to be a Member, must, as soon as practicable, be paid the transition allowance in monthly installments equal to the number of years the person has served as a Member on or after May 29, 2023, to a maximum of 6 installments;**
- (f) notwithstanding any other provision, a Member is not considered an eligible Member for the purpose of clause (a) if the Member is entitled to receive a payment under section 9 of the *Members' Allowances Order* or any predecessors' sections.**

5.3 Adjustments to the Constituency Services Order

The Subcommittee discussed the increased financial pressures related to leasing constituency offices and funding for constituency staff. The Subcommittee makes the following recommendation:

That the Members' Compensation, Benefits and Allowances Review Subcommittee recommend that the *Constituency Services Order* be amended to adjust the portion of the Member's Services Allowance described in section 1(3)(a) to provide an additional \$6,000 to address financial pressures related to staffing and leases.

5.4 Claims Process for Per Diems

The Subcommittee considered improvements to the process for Members to submit expenditure claims for reimbursement for the cost of meals. Although the Subcommittee does not make a recommendation in relation to this matter, the Subcommittee notes the importance of having a streamlined process that, where possible, can facilitate Members to submit a claim for meals on a daily basis using the existing per diem rates for breakfast, lunch, and dinner, as applicable. The Subcommittee further expresses its hope that the Legislative Assembly Office can take any reasonable administrative steps to achieve this objective.

6.0 ADDITIONAL ITEMS

The Subcommittee discussed the matter of adjustments to benefits for Former Members of the Legislative Assembly of Alberta. The Subcommittee made no recommendations in relation to this matter.

APPENDIX 1 – MINORITY REPORT

The ongoing and unprecedented affordability crisis is hitting Albertans in every corner of the province. Every MLA has heard from their constituents about how much harder it is to get by now than it was 6 years ago. Albertans are seeing the slowest wage growth in the country, one of the highest unemployment rates, and costs rising in every area.

Despite knowing this, on January 7, 2024, the UCP MLAs of the subcommittee of the Members' Services Committee (the "Committee") once again voted to increase their own pay and benefits. The Alberta NDP Official Opposition MLAs oppose these decisions by the UCP majority. The Official Opposition believes it is not appropriate for MLAs to be granting themselves higher pay and benefits at a time when Albertans are struggling through significant cost of living challenges.

The UCP MLAs also demonstrated their willingness to grant themselves increases that, in some cases, are even more generous than what was recommended by the independent consultant retained by the Committee. The independent consultant recommended a 6 percent increase in the out-of-town MLA's accommodations allowance. However, just before Christmas, the UCP majority of the Committee chose to increase their own allowance by a whopping 14 per cent, more than double the recommendation.

The UCP members chose to give themselves this 14 per cent increase months ahead of the report becoming public and at the same time that Albertans are facing a housing crisis, inflated grocery prices, hiked-up utilities costs and sky rocketing insurance premiums.

These costs are some of the highest in the country.

While the UCP subcommittee majority has recommended salary increases to fill their own pockets with Albertans tax dollars, the UCP government has kept the minimum wage for Alberta workers stagnant for the last five years and among the lowest in Canada. In our opinion, this is inappropriate and unconscionable.

The UCP majority also voted to recommend to automatically adjust their pay and perks annually so that their value is not eroded over time. Again, this is while the UCP government has de-indexed benefits for Albertans on fixed income during the worst inflation pressures in decades. Prior to this the UCP government changed gift limits so their Ministers and MLAs can receive bigger and better gifts for themselves. It's a pattern of behaviour that serves only the UCP members and their interests. It demonstrates how out of touch the UCP is with the Albertans they are supposed to represent.

We are grateful to the independent consultant and all the Legislative Assembly of Alberta staff for the time and effort they've put into supporting the work of this committee and subcommittee. We recognize that there were reasonable proposals brought before the committee. Unfortunately, the decisions and recommendations chosen by the UCP majority of the committee are self-serving and completely ignore current economic realities.

In short, the decisions and recommendations made by the UCP majority on the subcommittee are self-serving and have no regard for the realities and struggles of everyday Albertans. The recommendations should not be supported. We believe that as elected officials in the Province of Alberta, we have an obligation to put Albertans' interests first and to show leadership during difficult times.

We urge all members of the Legislature to reflect on how these increases are excessive and inappropriate given the economic conditions facing Albertans, and we encourage them to vote against these changes.

Honourable Christina Gray, MLA Edmonton-Mill Woods

Honourable Irfan Sabir, MLA Calgary-Bhullar-McCall

**APPENDIX 2 – REPORT BY THE INDEPENDENT CONSULTANT REVIEWING MEMBERS’
COMPENSATION, BENEFITS AND ALLOWANCES, 2024**

**STANDING COMMITTEE ON
MEMBERS’ SERVICES**

**Report by Independent Consultant Reviewing
Members’ Compensation, Benefits and Allowances, 2024**

Prepared by:
Cheryl Scarlett
Date: January 15, 2024

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Introduction

On November 9, 2023, the Select Special Committee on Members' Services ["the Committee"] agreed to a motion that:

the Special Standing Committee on Members' Services undertake a review of the compensation, benefits, and allowances paid to the Members of the Legislative Assembly under the authority of the Legislative Assembly Act. Such review is also including recommendations on the process for future review and adjustments for members' compensation, benefits, and allowances. Be it further resolved that the committee direct the Legislative Assembly Office administration, the LAO, to undertake a crossjurisdictional survey of Canadian federal, provincial, and territorial parliaments in connection with the above-noted areas, submitted to the committee on or before December 11, 2023. Be it further resolved that the LAO administration be authorized to hire an independent consultant to prepare a report with advice and recommendations in the areas for consideration by the committee such that the report be provided on or before January 15, 2024.[†]

A second motion was also agreed to:

that the Special Standing Committee on Members' Services establish a subcommittee to be referred to as the members' compensation, benefits, and allowances review subcommittee, to which the following applies: (a) the subcommittee is comprised of the hon. Nathan Cooper, Speaker and chair of the committee, as the chair of the subcommittee, two members of the committee nominated by the government caucus, and two members of the committee nominated by the Official Opposition; (b) the subcommittee's mandate is to identify specific areas of focus to the independent consultant for consideration in the consultant's report and, upon completion of the independent consultant's report, to review that report on members' compensation, benefits, and allowances and provide advice and recommendations for consideration by the committee no later than January 31, 2024; (c) the quorum for a meeting of the subcommittee is three members, with a minimum of one member from each caucus; and (d) a member of the committee may substitute for a subcommittee meeting at a meeting provided that notice of the substitution is provided to the committee clerk before the meeting commences.[†]

Based on direction from the Subcommittee, the review is to include:

1. Members' indemnity allowance;
2. Allowances for Offices other than MLA [Premier, Speaker, Minister with Portfolio, Minister without Portfolio, Leader of the Official Opposition, Deputy Speaker and Chair of Committees, Deputy Chair of Committees, Leader of a Recognized Opposition Party];
3. Special Members' Allowances [Deputy Government House Leader, Official Opposition House Leader, Third Party House Leader, Chief Government Whip, Assistant Government Whip, Chief Opposition Whip, Assistant Opposition Whip, Third Party Whip];
4. Compensation for serving on committees of the Assembly;
5. The RRSP allowance;
6. Consideration of a transition allowance and/or a pension plan;
7. Mileage and per diem rates;
8. Temporary residence allowance;
9. Constituency office allowance; and,

[†] Legislative Assembly of Alberta, Special Standing Committee on Members' Services, November 9, 2023, *Hansard*, Transcript No. 31-1-1, MS-2.
[†] *Ibid.*, MS-3.

10. Recommendations on the process for future review and adjustment of Members' compensation, benefits and allowances.

The LAO contracted the services of Cheryl Scarlett to perform the independent review and provide a report by January 15, 2024.⁷

Member-related Compensation

Member-related compensation (Member remuneration) includes:

- Members' indemnity allowance;
- Allowances for Offices other than MLA
 - Premier, Speaker, Minister with Portfolio, Minister without Portfolio, Leader of the Official Opposition, Deputy Speaker and Chair of Committees, Deputy Chair of Committees, Leader of a Recognized Opposition Party;
- Special Members' Allowances
 - Deputy Government House Leader, Official Opposition House Leader, Third Party House Leader, Chief Government Whip, Assistant Government Whip, Chief Opposition Whip, Assistant Opposition Whip, Third Party Whip
- Compensation for serving on committees of the Assembly.

In Alberta, the most recent review of Members' remuneration occurred in 2011-2012 when Speaker Ken Kowalski, on the request of then Premier Honourable Alison Redford, appointed former Supreme Court of Canada Justice, Honourable J.C. Major, CC, K.C., to review

and make recommendations to the Assembly regarding the compensation, benefits and allowances to be paid to the Members of the Legislative Assembly under the authority of the Assembly or the Government of Alberta.⁸

The Hon. Justice Major also wrote:

Compensation for MLAs should be generous enough to attract suitably talented and capable individuals from all sectors, yet not so generous as to be the primary motivator for prospective members. Experience has shown that to attract the best people seeking office is to appeal to those primarily motivated by a desire to serve. For some, pursuing politics as a career will involve a financial sacrifice—MLAs' salaries cannot compete with those offered in the private sector. However, compensation should be crafted so as not to deter desirable candidates from serving due to unreasonable monetary sacrifices.

Compensation should also be commensurate with the duties, responsibilities and importance of the role. The unique position of MLA and the challenges associated with attaching a salary to that position have already been explored at some length in this Report. It is sufficient to say MLAs are critical to upholding our democracy. Collectively, they form the legislative institution that represents and expresses the will of the people. They establish and maintain the quality of life of Albertans in many ways; they are charged with setting public policy and spending public funds responsibly. If members of the public take issue with the performance of their legislators or their Government, they can vote them out. The opportunity is open to all Alberta residents 18 and over to stand for election. The Legislature is not a closed shop.⁹

⁷ See biography in Appendix A.

⁸ Hon. J.C. Major, CC, QC, *MLA Compensation Review – Alberta* [Edmonton: May 2012], Section 1.1 Mandate.

⁹ *Ibid.*, s. 3.1 Base Salary.

The MLA Compensation Report contained a number of recommendations, only some of which were adopted. The Committee did adopt the Report's recommended indemnity allowance of \$134,000 effective April 2012. In addition, the Allowances for Offices other than MLA and Special Members' Allowance were adjusted accordingly and adopted.

The Members' Services Committee Orders ["MSCOs"] provide for the indemnity allowance to be adjusted annually based on the year-over-year percentage increase or decrease in the Alberta (All-items) Consumer Price Index. However, since 2008, the annual adjustment pursuant to the Alberta CPI has not been applied, and Members' Remuneration, which includes the Allowances for Offices other than MLA and Special Members' Allowances, has undergone 5-per-cent reductions in both 2015 and 2019, except for the Premier's allowance, which was reduced by 5 per cent in 2015 and 10 per cent in 2019. The current Member Indemnity Allowance is \$120,936.

Cross-Jurisdictional Report

Since 2012, a number of Canadian jurisdictions have conducted reviews of Members' compensation. In the period between 2021 to 2023, New Brunswick, the Northwest Territories, Nova Scotia, Prince Edward Island and Quebec have conducted reviews.

According to the Cross-jurisdictional Comparison Members' Compensation, Benefits and Allowances Review prepared for the Special Standing Committee on Members' Services Subcommittee by the Legislative Assembly Office on December 5, 2023 ["Cross-Jurisdictional Report"]:

All Members in Canada receive an indemnity allowance or a base salary. The base salary for Members varies significantly depending on the jurisdiction. Currently, Members' salaries range between \$78,541 in Prince Edward Island to \$194,600 at the House of Commons

Additionally, it is important to note that Members in Yukon and Nunavut receive an additional taxable allowance. The taxable allowance in Yukon is capped at \$20,958, and \$29,571 in Nunavut.*

Table 1 is based on the Cross-Jurisdictional Report and provides the base salaries of Members.

Table 1 Members Base Salary by Jurisdiction

Jurisdiction	Base Salary	Notes
British Columbia	\$115,045	Same as April 1, 2022
Alberta	\$120,936	Same as April 1, 2019
Saskatchewan	\$106,384	Same as April 1, 2006
Manitoba	\$102,998	Adjusted April 1, 2023
Ontario	\$116,550	Same as April 1, 2008
Quebec	\$131,766	Adjusted June 7, 2023
New Brunswick	\$86,700	Adjusted Oct 1, 2022
Nova Scotia	\$89,234	Same as April 1, 2013
Prince Edward Island	\$78,541	Adjusted Jan 1, 2023
Newfoundland and Labrador	\$95,357	Same as Apr 1, 2022
Yukon	\$88,215	Adjusted April 1, 2023
Nunavut	\$109,123	Adjusted April 1, 2023
Northwest Territories	\$117,986	Adjusted April 1, 2023
Senate	\$169,600	Adjusted April 1, 2023
House of Commons	\$194,600	Adjusted April 1, 2023

* *Ibid.*, s. 4.0 Indemnity Allowance for Member by Jurisdiction.

Observations

Although many Canadian jurisdictions, have over the past many years had some form of salary freeze in given years, no jurisdiction, except Alberta, has implemented any decreases or reductions to Members' pay. In addition, many jurisdictions are presently in the process of reviewing Members' remuneration, and some have implemented increases to Member remuneration. For example, Quebec implemented a 21-per-cent increase in June 2023.

In many cases the remuneration adjustments are tied to and consistent with increases and adjustments that are now being awarded to public service employees in the various jurisdictions of Canada.

Alberta

The Members' Services Committee Orders ["MSCOs"] provide for the indemnity allowance to be adjusted annually, based on the year-over-year percentage increase or decrease in the Alberta (All-items) Consumer Price Index. It has not been applied since 2008. Rather, Member remuneration, including the Allowances for Offices other than MLA and Special Members' Allowances, has undergone 5-per-cent reductions in 2015 and 2019, with the current allowance now at \$120,936.

The Premier's allowance was reduced by 5 per cent in 2015 and 10 per cent in 2019. Had Members' remuneration been adjusted annually since 2012 in accordance with the Alberta Average Weekly Earnings, as reported by Statistics Canada, Member remuneration would presently be \$169,522. Table 2 below reflects the history of CPI from Statistics Canada.

Table 1 Consumer Price Index Change 2008-2023

Year	CPI - Change over previous year
April 1, 2023	-
April 1, 2022	6.49%
April 1, 2021	3.19%
April 1, 2020	1.11%
April 1, 2019	1.73%
April 1, 2018	2.47%
April 1, 2017	1.54%
April 1, 2016	1.08%
April 1, 2015	1.15%
April 1, 2014	2.57%
April 1, 2013	1.44%
April 1, 2012	1.12%
April 1, 2011	2.44%
April 1, 2010	3.55%
April 1, 2009	-3.00%
April 1, 2008	3.00%

Source: Statistics Canada. Table 18-10-0004-01 Consumer Price Index (CPI), monthly not seasonally adjusted (formerly Table 326-0020)

Adjustment in the Alberta Public Service

Although salaries for Alberta Public Service employees were previously frozen as a result of salary restraints, since December 2021 there have been a series of market and merit adjustments applied to non-management and management employees. Further adjustments are expected in 2024.

Recommendations

Given that previous salary restraints within the Public Service and other jurisdictions across Canada have been removed, it is recommended that the Committee consider the following:

1. Reinstate the Member Indemnity Allowance (including Allowances for Offices other than MLA and Special Members' Allowances) to the previously approved 2012 rates effective January 1, 2024, thus removing the 2015 and 2019 salary reductions that were applied. This would result in Members' remuneration being restored to \$134,000, the same rate as approved in 2012.
2. Reinstate the approved annual adjustment providing for the indemnity allowance to be adjusted annually (April 1) based on the year-over-year percentage increase or decrease in the Alberta (All-items) Consumer Price Index.
3. As an alternative to using the Alberta (All-items) Consumer Price Index formula, apply an annual adjustment based on the same cost of living percentage increase provided to the Public Service of Alberta (bargaining or management, or average of both).

Retirement Investment Option Allowance/Pension Plan Option

Direction was given by the Special Standing Committee on Members' Services Subcommittee to also explore whether Members could choose to receive the Retirement Investment Option payment OR participate in the Management Employees Pension Plan (MEPP). Members are currently eligible to receive a Retirement Investment Option that provides MLAs with a payment of up to 13% of the annual Member remuneration. In addition, an MLA who makes an RRSP contribution is eligible for a matching employer (LAO) RRSP contribution of up to 3.65% of their annual Member remuneration.

The Members' Allowances Order also provides that Members who are unable to make a contribution to an RRSP because they have reached the maximum age at which contributions can be made pursuant to the *Income Tax Act* (Canada), shall be paid the same matching employer amount as outlined above. Note that December 31 of the year a Member turns 71 years old, is the last day that Member can contribute to RRSPs.

In regard to individual retirement investment options, the Members' Allowances Order states:

10(1) Once in a fiscal year every person who is a Member and has served a minimum of 3 months in that fiscal year shall receive a retirement investment amount equal to 13% of the Member's indemnity allowance.

(2) In addition to the amount provided under subsection (1), a Member who has served a minimum of 3 months in that fiscal year may make a contribution to the Member's RRSP account up to 3.65% of the Member's indemnity allowance, and the Legislative Assembly Office shall contribute an amount to the Member's RRSP account that is equal to the contributions made by the Member under this subsection.

(3) If a Member is unable to make a contribution to a RRSP account in a fiscal year under subsection (2) because the Member has reached the maximum age at which contributions can be made pursuant to the *Income Tax Act* (Canada), the Member shall, if the Member has served a

minimum of 3 months in that fiscal year, receive an amount equal to 3.65% of the Member's indemnity allowance in addition to the amount provided under subsection (1).^{*}

The *MLA Compensation Report* provides the following historical summary of the former MLA Pension Plan:

Members of the Legislative Assembly previously were eligible to participate in the MLA pensions Plan. This plan was suspended in 1993.

The MLA pension plan was established in 1969. Service formulas and contribution rates changed periodically throughout the years.

- The MLA pension plan was suspended in June 1993.
- All members who were not vested at that time (five years of pension service) received a refund of their contributions.
- As a result, all Members elected in 1989 or thereafter do not/did not have a pension benefit pursuant to the MLA pension plan.
- The MLA pension plan as of 1993 was based on 4 per cent of the highest average pensionable allowances for three consecutive years times the number of years of pensionable service in an office.
- However, a retroactive revision to the plan reduced the Member pension benefits to 3 per cent on service accrued after March 19, 1989.
- LAO and Member contributions at its time of suspension were based on a rate of 10 per cent plus an additional 1 per cent that was set aside toward meeting the plan's unfunded liability.[†]

In addition, significant work was done in 2012 as part of the MLA Compensation Review respecting types of benefit plan options.

1. Defined Benefit Plan – one where the income received at retirement is predetermined and is based on a formula involving the employee's service and earnings. Examples of Defined Benefit plans are the Alberta Management Employee Pension Plan (MEPP), the Alberta Public Service Pension Plan (PSPP), the Alberta Teachers' Retirement Fund and the Local Authorities Pension Plan. In this type of benefit, the pension is based on average earnings over a specified number of years at a prescribed accrual rate.

2. Defined Contribution Plan – one in which the income received at retirement is not pre-determined but is based on the assets within a member's retirement account at the time of retirement. There are a number of plan types which fit within this category including the current Members' Retirement Investment Option allowance, where the employer is paying the Member a fixed amount annually which can be used to invest in the individual Member's RRSP account although there is no requirement to do so.

^{*} *Revised Members' Services Committee Order, Members' Allowances Order, MSCO 02/21, s. 10.*

[†] Major, *MLA Compensation Review, Appendix C: Cheryl Scarlett's written submission and exhibits, p.71.*

Observations

The question was raised by the Special Standing Committee on Members' Services Subcommittee whether Members could choose to receive the Retirement Investment Option payment or participate in the Management Employees Pension Plan ["MEPP"].

Key elements of the MEPP are:

The Management Employees Pension Plan (MEPP, or the Plan) was established in 1972 for management-level employees of the Alberta provincial public service, approved agencies, boards and commissions.

MEPP is a defined benefit pension plan that serves more than 12,000 active, deferred and retired members. The Plan is made up of member and employer contributions, as well as investment earnings.

[A participant's] pension is based on [the] length of pensionable service, the average of [their] highest five consecutive years of pensionable salary and a benefit rate of 2%.*

Initial discussions have been initiated between officials at MEPP and the LAO in this regard, and based on further direction from the Committee, discussions could continue. Many topics would need to be explored (participation rules, eligible service, effective date, options for buy back of eligible service, vesting, tax implications, etc.).

In addition, there are formal processes that would need to be followed should the Committee wish to pursue MEPP participation. This includes regulatory amendments to MEPP, and consultation with the MEPP Board and Alberta Pension Services Corporation ["APS"].

Recommendations

1. It is recommended that there be no changes to the existing Retirement Investment Option allowance for Members.
2. It is also recommended that the Committee continue to explore the possibility of Members' **optional** participation in the Management Employees Pension Plan. If participation in the MEPP is feasible, Members could choose to receive the Retirement Investment Option allowance OR choose to participate in the Management Employees Pension Plan (MEPP). Members would not be eligible to receive both benefits.
3. It is recommended that the pension entitlement would be calculated based on a Member's indemnity allowance only together with years of service. The vesting period should be no greater than two years, and participating Members should be able to buy back prior Member service. It is also suggested that Members be given the **choice** after each general election to participate in MEPP or receive the Retirement Investment Option allowance.

Transition Allowance

The Legislative Assembly of Alberta does not currently provide departing Members with a transition allowance in the form of a monetary payment to assist Members when they depart the Assembly. Member

* Management Employees Pension Plan, "New to the MEPP?," [accessed January 15, 2024] <https://www.mepp.ca/page/new-to-mepp>.

remuneration ends the day preceding election day and recommences only if the Member is re-elected. An unexpected 'loss of office' can have an immediate monetary impact on a Member and their family.

Members do not contribute and are not eligible for Employment Insurance benefits, nor is there an option for a payout of accrued vacation as Members do not have a vacation benefit. A transition allowance, provided to departing Members by many Canadian jurisdictions, is intended to **provide short-term assistance** to former Members in re-entering private life.

As referenced in the MLA Compensation Review in 2012:

There is sufficient evidence to support the need for some transition allowance for MLAs to assist them in re-entering private life. MLAs have, after all, served the public in a role without job security, and, as we've seen, their return to their former occupations or lifestyles is often fraught with difficulties.*

Since 2012, this concern has continued to be expressed by many former Members.

It should be noted that the intent of a transition allowance is to provide immediate short-term assistance related to re-entering private life and is significantly different than the intent of a pension plan benefit. The two should not be confused, nor should one replace the other.

History of Transition Allowances in Alberta

Although the transition allowance initially provided a modest benefit to Members, the parameters of the transition allowance changed throughout the period 1988 to 2012.

Originally referred to as a re-establishment allowance when introduced in July 1988 for Members of the Legislative Assembly, this allowance was renamed to transition allowance in 1998. The transition allowance was available when Members of the Legislative Assembly retired or were defeated from their role as elected officials. The allowance was calculated based on a formula taking into consideration length of service and Member indemnity. The transition allowance benefit was terminated April 23, 2012.

Summary of the Former Transition Allowance (1988 – 2012)

The 2012 MLA Compensation Review – Alberta Report provides a summary of the transition allowance from 1988 to 2012, shown in Figure 1.

* Major, *MLA Compensation Review*, Section 3.4: Transition Allowance, p. 41.

Figure 1: Explanation of Transition Allowance from MLA Compensation Review – Alberta, May 2012 Cross-Jurisdictional Report

7. Transition Allowance

• Historical Summary

- This allowance was initially approved in July 1988 – Re-establishment allowance
 - Formula based on:
 1. Amount of one month's indemnity and tax-free allowance at the highest level attained multiplied by X.
 2. The years or part years of service as a Member
 3. (whether continuously or in separate periods),
 4. With a minimum of six and a maximum of 12 years of service.
- Renamed to a transition allowance in October 1998 and formula amended.
 - Formula calculated by multiplying the highest rate of Member's monthly indemnity and tax-free expense allowance by
 1. One month for every year of service prior to March 20, 1989, and
 2. 2 months for every year of service from March 20, 1989, up to a maximum of 12 years of service.

In calculating the years of service, the most recent years of service shall be first counted. (No person shall be credited for any years of service as a Member for which that person had previously received a payment.)
- Subsequent formula change in August 2001
 - Present formula – two parts
 1. For service prior to March 20, 1989, the amount to be paid:
 - Multiply the highest rate of Member's monthly indemnity and tax-free expense allowance (only) by one month for every year of service prior to March 20, 1989.
 2. For service commencing on or after March 20, 1989, the calculation is based on total Member remuneration (*MLA indemnity, tax-free allowance, RRSP allowance, remuneration for office other than special Members' allowance and remuneration for Legislature and government committees)

Uses a formula: $A \times B \times 3$, where

 - A means the average month salary based on the three calendar years in which the person received their highest salary,
 - B means the number of years the person served as a Member during the period commencing March 20, 1989,
 3. No person shall be credited for any years of service as a Member for which that person had previously received a payment.

The transition allowance order also provides (death benefit):

- *When a person who is a Member dies, there shall be paid an amount equivalent to the amount of the transition allowance that the deceased person would have been entitled to at the date of death.*
- This death benefit payment would be administered in the form of a life insurance policy that has been established strictly for the purpose of dealing with this order.
- Pursuant to guidelines in the Income Tax Act governing life insurance policies, a lump-sum death benefit paid to an individual(s) named as a designated beneficiary is tax free. A lump-sum payment to an estate as the designated beneficiary would be subject to payment of debts, probate fees, and tax.

Based on the Cross-Jurisdictional Report, several Canadian jurisdictions provide their Members with a form of transition allowance when they cease to be Members. In all cases, the benefit is modest and is intended to provide short-term assistance to former Members in re-entering private life. Although the benefit formulas vary throughout jurisdictions, most apply a formula providing one month's salary for every year of service with a set minimum and maximum number of years of service recognized. It is also important to note that those same jurisdictions provide a pension plan benefit to their Members.

According to the Cross-Jurisdictional Report:

Members in five jurisdictions in Canada have pension plans: House of Commons, Senate, British Columbia, Ontario and Saskatchewan. These jurisdictions require a minimum service of six years before a Member would become eligible. In Quebec, there is no pension plan; instead, there is a non-compulsory defined-contribution plan.[†]

The jurisdictions reviewed in the Cross-Jurisdictional Report are noted in Table 3.

Table 2: Cross Jurisdictional Survey on Pension and Transition Allowance

	HOC	Senate	BC	ON	QC	SK
Pension	Yes (Mandatory defined benefit) min. 6 years services	Yes (Mandatory defined benefit) min. 6 years services	Yes (Mandatory defined benefit) min. 6 years services	Yes (Mandatory defined contribution) min. 6 years service	Yes (non-compulsory defined contribution plan)	Yes (mandatory defined contribution)
Transition Allowance	Yes, if not eligible for pension approx. 50% sessional indemnity	N/A	Eligible upon completion of term min. 4 months – max. 15 months* *reduced by pension	\$7,000 allowance eligible with receipts	min. 4 months – max. 12 months	One month's salary indemnity for each year of service to a cumulative lifetime maximum of 12 months (one year of service includes any portion of calendar year). [†]
[†] The transition allowance is not available in some conditions: a) is appointed to a paid position on a government board, commission or agency during the period of transition. b) begins employment or returns to their former position of employment in a provincial government ministry, crown corporation, agency, board or commission during the period of transition.						

Considerations

In 2023 departing Members were offered individual career planning and coaching support paid for by the LAO. Three months of career support was available to each departing Member; the value of the career coaching package was just under \$3,000 per participant.

[†] Research Services, Cross-jurisdictional Comparison, Section 6.0: Pension and Transition Allowance.
[†] *Ibid.*

The LAO also offers departing Members continued health benefit coverage on the MLA plan when they resign, choose not to run for re-election, or are defeated based on parameters approved by MSC. This plan is called the Extended Benefits Option for Former Members (EBO). However, the Legislative Assembly of Alberta does not currently provide departing Members with a transition allowance in the form of a monetary payment to assist Members when they depart the Assembly.

Should the Committee wish to explore a more traditional transition allowance benefit, it should be modest in nature, intended to provide short-term assistance to former Members.

Recommendations

1. It is recommended that the Committee consider implementing a modest form of short-term monetary assistance (transition allowance) for former Members in recognition of their loss of office and to assist former Members when re-entering private life. The transition allowance benefit could continue to include current provisions offered by the LAO:

- individual career planning and coaching paid for by the LAO based on current parameters (three months of career support); and,
- health benefit coverage for former Members (EBO) based on existing parameters of the EBO program.

2. It is recommended that the following transition allowance payment formula be considered:

- the amount of one month's indemnity at the highest level attained;
- multiplied by the number of years or part years of service as a Member (since May 29, 2023);
- With a maximum of 12 years of service.

The proposed transition allowance would recognize only the Member's Indemnity allowance (not total Member remuneration) and would not recognize Members' service prior to May 29, 2023.

3. It is recommended that the proportionate cost of the transition allowance owed to all Members be funded and accrued on a yearly basis to ensure that the benefit is fully funded.

Per Diem Rates for Automobile Travel and Meals

Automobile Travel

An allowance of 50.5 cents per kilometre covers up to 52 return trips per fiscal year between Edmonton and a Member's residence, place of employment, business or constituency. In addition, Members may claim an allowance of 50.5 cents per kilometre traveled by private automobile for general travel within the province. In each fiscal year Members representing rural constituencies may claim up to 18,000 kilometres without fuel receipts and up to 62,000 additional kilometres with receipts; that is, there is an 80,000-kilometre limit. Members representing urban constituencies may claim up to 10,000 kilometres in a fiscal year without fuel receipts and 25,000 additional kilometres with receipts; the limit in this case is 35,000 kilometres. Members may claim these allowances by completing a Members' Automobile Allowance claim in MyHouse and submitting it to Financial Management.

Members are encouraged to keep a travel log to support automobile allowance claims in the event of an audit.

Accommodations and Meal Expenses (outside of Edmonton)

Any Member carrying out their duties who travels to a location within Alberta that is 60 kilometres or more by primary highway from either their permanent residence or the Legislature Building may claim the cost

of overnight accommodation and meal per diems at the rates set out in the *Travel, Meal and Hospitality Expenses Directive*. Accommodation claims are limited to 10 overnight stays per fiscal year.

The specific travel reimbursements for the LAO are outlined in Table 4.

Table 4 LAO Travel and Meal Reimbursement and Allowance Rates

Expense Type	Reimbursement with Receipt	Allowance without Receipt
Claimable Travel without a Receipt	N/A	\$12.75
A Claimant may claim reimbursement for the following expenses incurred by travelling on Assembly Business, including Members' participation in interparliamentary conferences, seminars and exchanges: (a) intra-municipal public transportation; (b) taxi or town car, limousine or similar vehicle fares; and (c) parking charges.		
Private Vehicle Mileage Allowance	N/A	\$0.505 per kilometre travelled
A Claimant may claim reimbursement for using their private vehicle while travelling on Assembly Business.		
Meal Expenses	Actual Expense	Breakfast \$9.20 Lunch \$11.60 Dinner \$20.75
When travelling on Assembly Business, a Claimant may claim either: (a) the actual expense; or (b) the meal allowance. For additional information on meals while travelling outside of Canada, please refer to the Travel, Meal and Hospitality Expenses Directive (Treasury Board Directive No. 1/2015), Appendix "A".		
Meals Outside of Canada	Actual Expense	Per Schedules C and D to the National Joint Council Travel Directive, as amended from time to time
The meal allowances are set out in Appendix "A."		
Accommodation Expenses	Actual Expense	\$20.15
When a Claimant is travelling on Assembly Business and overnight accommodation away from the Claimant's residence is necessary, the actual expense of accommodation or an allowance per night may be claimed.		
Personal Expenses	N/A	\$7.35 in Canada \$14.65 Outside of Canada
For each full twenty-four-hour period.		

Cross Jurisdictional Report

The Cross-Jurisdictional Report lists the rates across Canada and reflects rates that all appear to be within the CRA's guidelines, however the rates are varied. The following tables, Table 5 and Table 6 are from the LAO's cross jurisdictional outlines mileage and per diem rates, respectively.

Table 5 Cross-Jurisdictional Survey of Mileage Rates

	AB	HOC	BC	SK	QC	MB	NB	PEI	NS	NFLD	NWT	NU	YU	GOC [†]
\$.505	.563	.61	.525	.59	.59	0.57	.51*	.577	.547	.68	none	.69	.68
<p>*For mileage, PEI provides a round trip reimbursement from a Member's home to the Legislature as follows: 1 trip for each sitting day; 1 trip for each committee meeting; Up to 5 trips per month during the intersessional period Members cannot claim multiple trips on a single day. On sitting days, Members may claim the mileage amount for overnight accommodation in the Capital as they choose. PEI uses the civil service mileage rate in force at the time of the respective meetings. These are revised every month depending on the price of gasoline. They are approximately \$0.51/km currently. † Mileage rate for tax purposes only</p>														

Table 6 Cross-Jurisdictional Survey of per Diem Allowance

(\$)	AB	HOC	BC	SK	QC	MB	NB	PEI	NS	NFLD	NWT	NU	AB Health Services
Breakfast	9.2	23.6	27	23.6	10	9.19	10.88	10		10	28.1	30.3	10.5
Lunch	11.6	23.9	27	23.9	12.5	11.39	15.23	15		15	34.1	36.8	13
Dinner	20.75	58.6	36	58.6	22.5	19.69	28.22	25		25	72.95	98	24
Incidentals	7.35	17.3	14.5	17.3		4.6	5				17.3	17.3	
Total	48.9	123.4	104.5	123.4	45		54.33		50		135.15	182.4	
Full Day			61			40.27		50		50			

Observations

Members' per diem rates currently parallel the Government of Alberta ["GoA"] *Travel, Meal and Hospitality Expenses Directive* (2015) as it relates to travel and meal per diems (with no receipt). The Government of Alberta has recently amended their directive, increasing per diem rates. However, Members' per diem reimbursement rates have not yet been increased. In the case of the GoA, the kilometre reimbursement rate increased from \$.505 to \$.55 per km effective December 1, 2023. Meal rates for breakfast, lunch and dinner (combined) also increased from \$41.55 to \$57.00.^{*}

In addition, a component of the GoA's *Travel, Meal and Hospitality Expenses Directive* provides a per diem reimbursement rate for an "adverse driving condition allowance." The current per diem rate is \$8.55 per day and may be claimed in addition to the \$0.55 km rate when:

- travel of 10 kilometres or more is on unpaved roads; or
- travel is over terrain without roads; or
- the vehicle must be frequently stopped and parked (normally five or more times), during a single trip in urban areas.

This per diem is not currently included in the Members' claim form.

^{*} Alberta, Treasury Board and Finance, *Travel, Meal and Hospitality Expenses Policy*, <https://open.alberta.ca/publications/travel-meal-and-hospitality-expenses-policy-expenses-policy>.

Most Members use their personal vehicle for LAO-related business almost 365 days of the year, (which is significantly more than GoA employees). This is recognized and supported by the fact that Members pay is calculated based on 365 days a year. The wear and tear on Members' personal vehicles directly related to LAO business can be significant particularly in the rural areas, but also as a result of travel to the Capital on a regular basis. Members should not be out of pocket for travel related expenses related to MLA business, which includes the need for more regular vehicle maintenance, repair and replacement based on accumulated kilometres traveled.*

An important consideration when reviewing any changes to travel reimbursement is to ensure that it is compliant with the CRA's guidelines. Of note is the CRA Reasonable per-kilometre Allowance that provides for a higher reimbursement rate for the first 5,000 kilometres driven.†

Per the CRA Reasonable per-kilometre Allowance, the automobile allowance rates for 2024 are:

- 70¢ per kilometre for the first 5,000 kilometres driven;
- 64¢ per kilometre driven after that.

In the Northwest Territories, Yukon, and Nunavut, there is an additional 4¢ per kilometre allowed for travel. The automobile allowance rates for 2023 were:

- 68¢ per kilometre for the first 5,000 kilometres driven;
- 62¢ per kilometre driven after that,

In the Northwest Territories, Yukon, and Nunavut, there is an additional 4¢ per kilometre allowed for travel.

The automobile allowance rates for 2022 were:

- 61¢ per kilometre for the first 5,000 kilometres driven;
- 55¢ per kilometre driven after that.

Recommendations

1. It is recommended that the Members' per diem reimbursement rates continue to parallel in principle, the GoA rates. However, some flexibility may be considered to recognize the considerations listed above. As the GoA per diem rates were increased as of December 1, 2023, I would recommend that the Members' per diem rates be adjusted to parallel the new rates retroactive to December 1, 2023. This would increase the reimbursement rate from \$0.505 to \$0.55 per kilometre travelled. The increase to the combined meal per diem rate would change from \$41.55 to \$57.00.

2. I would further recommend that the Committee consider implementing a modified reimbursement rate for claiming kilometres that uses the GoA kilometre rate as a base and applying the principle of CRA guidelines - Reasonable per-kilometre allowance effective April 1, 2024. Specifically, consideration could be given to reimbursing the first 5,000 kilometres traveled by a Member at a rate \$.06 higher than the current GoA kilometre rate, and the remaining kilometres would be reimbursed at the current GoA rate. Based on the December 1, 2023, rates, the first 5,000 km would be reimbursed at \$.61 per km, and the

* An important consideration when reviewing any changes to travel reimbursement is to ensure that it is compliant with the CRA's guidelines. See: Canada, Revenue Agency, "Automobile and motor vehicle allowances," <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances.html>; Canada, Revenue Agency, "Reasonable per-kilometre allowance," <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/benefits-allowances/automobile/automobile-motor-vehicle-allowances/reasonable-kilometre-allowance.html>.

† Canada, Revenue Agency, "Reasonable per-kilometre allowance."

remaining eligible km would be reimbursed at \$.55 per km. When the GoA base kilometre rates increase, so should the Members' rates increase proportionately.

3. I would also recommend that the Members' claim form be modified to allow Members to claim an adverse driving condition allowance similar to that provided to GoA employees when applicable. This allowance should be claimed for constituency-related business only. Given the nature of MLA constituency business, I recommend the allowance provide an additional per diem reimbursement (currently \$8.55 per day) when:

- travel of 10 kilometres or more is on unpaved roads; or,
- travel is over terrain without roads; or,
- the vehicle must be frequently stopped and parked (normally 5 or more times).

4. The Committee may also ask the LAO to streamline the Members' claim form by providing an additional option to claim a flat daily meal per diem rate without receipt (equivalent to breakfast lunch and dinner per diem - \$57.00) when applicable, in addition to maintaining the option for Members to claiming (only) breakfast, lunch and/or supper, when appropriate.

Temporary Residence Allowance

Members' temporary residence allowance is currently \$23,160 per year. This rate has remained unchanged since 2012.

Current Guidelines

Temporary Residence Accommodation Allowance

Members who require temporary residence in or near the city of Edmonton in order to carry out the duties of office may claim a Temporary Residence Accommodation Allowance for accommodation and living expenses. Upon meeting the eligibility criteria and submitting the required documentation, Members may claim the Temporary Residence Accommodation Allowance either as \$193 per day for overnight accommodation such as a hotel stay or up to \$1,930 per calendar month for leased or owned property. The maximum annual claim for the Temporary Residence Accommodation Allowance is \$23,160.

Eligibility

Members whose permanent residence is not in the city of Edmonton and who do not represent an Edmonton constituency may claim a temporary residence allowance when in or near Edmonton to perform public or official duties.

Members whose permanent residence is fewer than 60 kilometres by primary highway from the Legislature Building, excluding Members who represent Edmonton constituencies, may claim at the daily rate a temporary residence allowance if they work 12 or more hours on the day for which they are claiming the allowance.

MSC Order

Effective June 21, 2018:

5(1) A Member may claim an allowance for temporary expenses while in or near the City of Edmonton to facilitate that Member's public or official duties

(a) where the Member's permanent residence is located 60 kilometres or more by primary highway from the Legislature Building, or;

(b) where the Member, other than a Member whose constituency is in the City of Edmonton, whose permanent residence is less than 60 kilometres by primary highway from the Legislature Building works 12 or more hours in a day for which the allowance is claimed, including travel time.

(2) "Permanent residence" referred to in subsection (1) means the residence the Member declares, in a form prescribed by the Clerk and filed with the Clerk's Office, to be that Member's permanent home with which the Member may maintain personal, legal, business, community or family ties, or which may be considered permanent by the Member through other criteria such as being the community in which that Member is counted for census and enumeration purposes

6(1) A Member who qualifies for an allowance under section 5(1) may claim an allowance for accommodation reflecting the actual costs incurred up to a maximum amount of

(a) \$193 per day for each day the Member maintains a temporary residence in or near Edmonton when

(i) the Assembly is sitting, or

(ii) the Assembly is adjourned or not in session and the Member is in or near Edmonton on public or official business

or

(b) \$1,930 per calendar month where that Member owns or leases, in the Member's own name, a temporary residence in or near Edmonton.

(2) A claim for an allowance under this section shall be supported by documentation evidencing the Member's stay in, or ownership or lease of, a temporary residence.

(3) The total amount of all allowances claimed by a Member under this section and section 3 of the Members' Committee Allowances Order (RMSC 1992, c. M-2) for accommodation in or near Edmonton shall not exceed \$23,160 per fiscal year.^{*}

Cross-Jurisdictional Report

There are six jurisdictions in Canada that have a residency allowance for Members. The allowance ranges from \$17,800 in Quebec to \$38,000 at the House of Commons per Member in a year. In Alberta, the allowance presently stands at \$23,160, which is less than in British Columbia, Ontario, and the House of Commons.[†] See Table 7.

Table 7 Cross-Jurisdictional Information on Temporary Residence Allowances

AB	HOC	BC	SK	QC	ON
\$23,160	\$38,190	\$24,373	\$18,250	\$17,800	\$29,259

Note: Per Member, per year

Observations

Although not as significant an issue as exists in Calgary at this time, a review of rental/lease rates in the Edmonton downtown reflect a modest increase in costs from when the rate was last adjusted. Since that

^{*} Revised Members' Services Committee Order, Members' Allowances Order, MSCO 02/21, s. 5.

[†] Research Services, Cross-jurisdictional Comparison, Section 8.0 Temporary Residence Allowances.

time there have been inflationary factors impacting lending rates, and utility and maintenance costs related to maintaining a temporary residence. Recent news articles also refer to increased migration to the Edmonton area and suggest that this will increase pressures on accommodation.

Recommendations

1. It is recommended that the Committee implement a modest adjustment to the Temporary Allowance Rate as of April 1, 2024. A rate adjustment in an amount up to \$205 of the existing base rate of \$193 per day could be considered (which is equivalent to \$2,050 per month, to a maximum of \$24,600 per year). This adjustment from \$193 to \$205 per day reflects an inflationary increase of 6 per cent.

Alternative adjustment rates reflect the following percentage increases:

- 5 per cent - \$203
- 4 per cent - \$201
- 3 per cent - \$199*

2. It is also recommended that the Committee ask the LAO to monitor yearly lease costs in the Edmonton area, and that this issue could be reviewed again after each general election.

There are no other recommended changes to other components of the Temporary Residence Allowance guidelines at this time.

Members' Services Allowance

The Members' Services allowance is also referred to as the constituency office allowance. In Alberta, each Member is entitled to a Member's Services Allowance ["MSA"] to provide services to constituents. Members are personally responsible for their allowance. Only Members can authorize expenditures against the allowance. The MSA is also referred to as the constituency office allowance by other jurisdictions. For the purposes of this report the MSA and constituency office allowance(s) are deemed to be one in the same.

The MSC order, Revised Members' Services Committee Order, defines the MSA:

- 1(1)** Every Member is entitled to a Member's Services Allowance to be applied to payment for the goods and services provided for in sections 2 to 7.
- (2)** In this Order, "Allowance" means Member's Services Allowance.
- (3)** The amount of the Member's Services Allowance for a Member in each fiscal year shall be the sum of the following where E is the number of electors in the most recent list of electors compiled for the Member's electoral division under Part 2 of the Election Act, and where C is the population in the electoral division according to the Alberta Population Estimates as reported annually by Alberta Finance:
 - (a) (i)** \$28,510 for office operations in constituencies identified as "rural" in Schedule "A";
 - (i.1)** \$34,212 for office operations in constituencies identified as "urban" in Schedule "A";

* Daily rates have been rounded to the dollar.

(ii) \$105,671 for staffing;

(iii) \$3,034 for supplies;

(b) $\$1.34 \times E$; 1.5 (c) $\$3,017$ plus $\$0.0781 \times (C - 14,000)$; CSO-1

(c.1) plus an adjustment amount based on the table below where the matrix score for the constituency is as outlined in the Schedule to this Order;

Matrix Score	Adjustment
-18 to 0	\$6,316
1 to 4	\$9,474
5 to 9	\$12,735
10 to 15	\$19,101
16+	\$25,469

(d) less any amount transferred by the Member by authorization in writing from the Member's Services Allowance pursuant to section 12.⁷

The origin of the underlying methodology of the matrix was to measure the degree of difficulty that is a function of "effective representation" based on quantitative factors to ensure uniformity and consistency in the application of the matrix across all electoral divisions. This quantitative analysis was further broken down into "six variables" that are measured against a constant to quantify the degree of difficulty associated with representation of a particular electoral division.

The formula for calculating individual Member MSA includes components for rural versus urban constituencies, as well as amounts for postage, hosting and staffing. While these and other figures contribute to the calculation of the Members' Services Allowance, LAO's policy is to leave it to the discretion of the Member as to how the funds are spent.

The Members' Services Consolidated Orders ["MSCO"] provides the following Constituency Services Order regarding the use of the Allowance:

3 The Allowance may be applied to the cost of

- (a) rental office space, furnishings, fittings and office equipment including electronic equipment;
- (b) office assistance and related services;
- (c) reasonable living and travelling expenses for staff working for the Member to travel to Edmonton or to the Member's constituency;
- (d) reasonable living and travelling expenses for the staff of a Member's constituency office in connection with travel within the Member's electoral division;
- (d.01) reasonable living and travelling expenses for the staff of a Member's constituency office to attend a seminar or other non-partisan event in Alberta related to the performance of the staff member's duties in the constituency office;
- (d.1) reasonable living expenses incurred by a Member in connection with

⁷ Revised Members' Services Committee Order, Constituency Services Order, MSCO 01/2023, s. 1; Members' Services Committee Order, Schedule "A" Rural, MSCO 03/2022.

- (i) travel within the Member's electoral division, or
- (ii) departure or arrival at the airport closest to the Member's constituency, requiring an overnight stay at location 60 kilometres or more from the Member's permanent residence.
- (e) a residential security system for the Member subject to the requirements in section 3.1.

The above-noted order sets out the types of MSA expenses that may or may not be authorized and under what conditions they may be incurred. Generally, most expenditures fall within one of the following:

- constituency office expenses;
- communication expenses;
- promotional expenses;
- event tickets;
- residential security systems; or
- living expenses for Members travelling within their constituencies.

For the purposes of this report, the primary focus will address issues related to constituency office operating costs, including staffing costs. These represent the most significant expenditure components in Members' MSA budgets.

Constituency Offices

Constituency Office Expenses

The allowance may be used to pay for office space, office furnishings and equipment, office assistance and related services. It may also be used to pay the reasonable living and travel expenses of staff working for the Member and travelling to the Legislature or to the Member's constituency or for the reasonable living and travelling expenses of constituency office staff who travel within their Member's electoral division on constituency-related business or within Alberta to attend a seminar or other nonpartisan event related to the performance of the staff member's duties in the constituency office.

Constituency Office Space

Members are responsible for locating their own constituency office space. The space does not have to be in the Member's constituency, and two or more Members may share an office and the cost of the lease.

Constituency Office Staff

The MSA provides for administrative/office support and related services in the constituency office.

The Member is responsible for selecting and hiring staff with the skills and knowledge required to operate the constituency office under the direction of the Member and for determining the working level and commencement salary pursuant to the Constituency Compensation Plan, which was approved by the Members' Services Committee and implemented on April 1, 2006. The plan is designed to provide an equitable level of pay and benefits to constituency employees across Alberta.

Cross-Jurisdictional Report

As can be seen in the Cross-Jurisdictional Report, there is great variance in the amount of funding provided to Members in the various jurisdictions for the purpose of maintaining a constituency office. There is also some variance in the funded components and what are deemed to be eligible expenditures.

In some cases, specified expenses are funded from budgets other than the constituency office allowance.[†]

Constituency office allowances are typically provided to cover expenses related to staff, rent and other operations. Some jurisdictions in Canada have a yearly allowance while others break down the allowance into specified categories of expenses. Jurisdictions such as Alberta and British Columbia have a single annual allowance whereas jurisdictions such as Manitoba and Newfoundland and Labrador have a dedicated budget for expenditure categories.

Ontario has the highest Members' constituency allowance at \$418,000, whereas the Northwest Territories has the smallest constituency allowance, which ranges from \$94,113 to \$110,998 depending on the size of the constituency.

For a more detailed breakdown of constituency office allowance by jurisdiction, please refer to Table 8.[†]

Table 8 Cross-Jurisdictional Survey on Constituency Office Allowances by Jurisdiction

Jurisdiction	Allowances	Notes
Alberta	\$187,000 (avg)	Global budget covers all costs including staff, rent and operations.
House of Commons	\$411,300 (CPI adj)	Members' office budget covers staff, service contracts, wireless devices, travel, and training. A constituency office budget (\$38,160) covers legal review of leases, rent and other constituency office costs.
British Columbia	160,350 (CPI adj)	The allowance covers operating expenses, including office staff payroll and discretionary expenses. Members must budget accordingly for such items as staff benefits and payroll deductions, vacation pay, overtime, staff severance payments, relief staff salaries, or any cancellation penalties associated with a lease. Although BC's constituency office allowance is less than Alberta's, there are some notable expenses for which Legislative Assembly Administration has a dedicated budget such as constituency office lease costs, tenant improvements, staff leave related costs (so the Member can cover replacement staffing costs). Also, the Members are entitled to an extra \$6,000 in constituency travel allowance in lieu of mileage.
Saskatchewan	\$139,044 (\$73,563 operations + \$65,481 staffing)	Directive 4.1: Each Member is entitled to have payment made on his or her behalf from this annual expense provision for amounts incurred by him or her in respect of his or her duties as a Member for office and secretarial assistance and related services. The maximum provision available to each Member per annum is \$73,563. This fund covers all constituency service expenses (i.e., advertising, office rent, office supplies, equipment, furniture, etc.), and the Member can also use this funding for constituency assistant expenses. Directive 6: Each Member is entitled to have payment made on his or her behalf for constituency assistant expenses incurred by him or her in respect of his or her duties as a Member in his or her constituency. The total annual amount available to each Member for constituency assistant expenses is \$65,481 and may only be used for constituency assistant expenses.

[†] Research Services, Cross-jurisdictional Comparison, s. 7.0 Constituency Office Allowances.

[†] *Ibid.*

Jurisdiction	Allowances	Notes
Quebec	\$331,478 (avg)	Riding operations budget is separate from staff expense budget. Both vary by geographic size. Riding office budget varies from \$61,100 to \$71,600 with additional amounts available for ridings with large geographies needing a second or third office. The budget covers typical office operating expenses but does not include staffing. A separate staffing budget is provided varying from \$237,590 to \$292,666 with additional amounts available for ridings with large geographies.
Ontario	\$418,000	Ontario's Member allowance approach is modeled after the House of Commons. The global budget is meant to cover all non-partisan operating expenses relations to the MPPs role. The budget is divided into four categories: accommodation (which includes constituency office rent) support staff salaries Office operations and supplies communication and newsletters
Manitoba	\$130,852	A dedicated constituency office rent budget is provided to Members. It is paid directly to the landlord. Constituency office rent allowance of \$1,250 per month covers office rent only. A dedicated constituency staff budget is provided and paid directly to the staff member. Constituency assistants allowance covers salaries, overtime, holiday pay, vacation pay, sick pay, leave pay, severance, benefits. The maximum amount is \$4,112 per month. Maximum constituency allowance varies by constituency region: North: \$54,672 South: \$56,790 Winnipeg: \$61,245 Constituency allowance covers typical constituency office expenses. Capital expenses allowance: a new Member is to be paid, in addition to his or her constituency allowance, up to \$4,423 in capital expenses incurred for initial office setup. A travel allowance varying by region (\$6,508 for Winnipeg Members to amounts greater than \$15,545 plus round-trip costs for northern Members).
New Brunswick	\$75,000	Constituency office budget is \$75,000 per year which covers all operations of their office including rent, insurance, constituency office assistant salaries, etc. NB does not provide temporary accommodations allowance.
Prince Edward Island	N/A	<u>Note:</u> PEI does not have constituency offices and therefore no constituency office budgets.
Nova Scotia	\$2,550 (Startup allowance) \$66,564 (Const. allowance)	Startup allowance of \$2,550 for a Member who has not been previously elected. Constituency office budget of \$66,564 per year which covers rent, utilities, insurance, janitorial, office supplies, printing, subscriptions, telephone, TV, advertising, professional development. Constituency office support staff are paid a set salary directly from the Speaker's office and do not come about of the above constituency office budget. It is unclear what budget the Speaker has for constituency assistants.

Jurisdiction	Allowances	Notes
Newfoundland and Labrador	\$3,000 (Const. allowance) \$1,000 (Startup allow) \$12,000 (Off. ops.)	Constituency allowance of \$3,000 covers catering, memberships, magazines/newspapers, conference travel and registrations fees, memorial wreaths, short-term meeting facilities. Startup allowance of \$1,000 for any member not previously elected in a previous election. Office operations budget of \$12,000 per year for office supplies, newspapers, photocopying, staff professional development, printing, advertising, postage, courier. Constituency rent: There are no costs for leases, just costs related to signage, utilities, Internet, etc. Members are strongly encouraged to take office space in the Confederation Building or if in a riding, Members must take space in a government building. Constituency office support staff are paid a set salary directly from the Speaker's office and do not come about of the above constituency office budget. It is unclear what budget the Speaker has for constituency assistants.
Nunavut	\$66,123(1 community) \$72,982 (2) \$80,355(more than 2)	Staffing budgets are based on the number of communities within a riding. Member staffing budgets are: \$66,123 for one community \$72,982 for two \$80,355 for more than two The Members' constituency operations budget covers constituency office rent, general operations, meetings. Rent is paid directly to the landlord. The budget is "loosely based on location and population." Nunavut does not provide an amount for temporary accommodations.
Yukon		Members do not have constituency offices in their ridings. An expense allowance is provided to Members to pay for expenses incidental to the discharge of the Member's duties in that capacity. This allowance is \$22,000 per year per Member
Northwest Territories	\$94,113 to \$110,998	Constituency office budget ranges from \$94,113 to \$110,998 based on varying factors relating to population and geography. The budget covers all constituency office operating expenses including staff salaries, rent, internet/phone, courier, advertising, travel (meals and temporary accommodation) and other operations. Costs reimbursed for meals and accommodations are paid out of the above budget.
Additional Notes: Alberta's constituency office formula includes components for rural and urban constituencies as well as amounts for postage, hosting and staffing. While these and other figures contribute to the calculation of the Member's Services Allowance, the policy in Alberta is to leave it to the discretion of the Member as to how the funds are spent.		

Observations

In Alberta, the average MSA budget is \$187,000. Within their constituency office budgets, Members are responsible for how the allocated dollars are expended. Feedback from Members indicates that there are differing economic pressures and needs within constituencies, some as a result of geographical factors. Previously, components of the MSA had been adjusted annually based on an inflationary/cost of living factor and in the case of the staffing component, based on the actual market and merit adjustments applied to the public service of Alberta. In recent years, there have been no inflationary budget adjustments applied to the various budget components. However, the cost to operate constituency offices has increased primarily related to lease and utilities costs as a result of economic pressures.

Leasing costs appear to be more significant in some urban areas of the province. However, in other areas, primarily rural, Members must maintain at least two constituency offices, which in addition to

combined leases related costs, also impacts staffing costs. A review of total constituency office lease costs comparing the period of 2015 – 2019 (29th Legislature) to 2019 – 2023 (30th Legislature) reflects an overall increase of 6 per cent in lease costs.

Members have also said that there are budget constraints respecting staffing in constituency offices. Unplanned absences and illness can stress existing staffing resources. As well, costs associated with the payout of outstanding vacation to employees when they terminate add additional constraints to the staffing budget in any given fiscal year.

To address one component of the staffing concerns, the LAO has established a separate budget (not included in the MSA) that offsets an employee's salary when they are away from work as a result of general illness. This allows the Member to use their existing staffing resources to arrange for temporary cover of staff.

Also, similar to other jurisdictions, there are some additional measures in place to handle operational costs outside of the constituency budget. The following are services provided to support the constituency office operations that are not funded by the MSA.

CONSTITUENCY OFFICE OR SATELLITE OFFICE

The cost for the standard telecommunications services is paid from MLA administration.

PRIMARY RESIDENCE AND TEMPORARY RESIDENCE (UPON REQUEST)

Members are provided single-line telephone service paid from MLA administration and internet service: basic Internet service paid from MLA administration.

FURNITURE

Each Member is provided with a standard constituency office furniture package for their main constituency office sufficient to accommodate the Member and staff. A limited package will be provided for a satellite constituency office.

IT EQUIPMENT, SUPPORT AND TRAINING

The LAO provides a standard package of IT equipment and provides training and ongoing technical support to all Members and constituency offices.

SUPPLIES AND OVERPRINTED STATIONERY

The LAO provides standard format business cards and letterhead.

SECURITY SYSTEM

The LAO co-ordinates the installation and support of an alarm system in each constituency office, including satellite offices, at the expense of the LAO.

INSURANCE

The LAO co-ordinates general liability insurance coverage for Members as well as property coverage for property owned by the Crown for Members' use.

Recommendations

1. It is recommended that components of the MSA be adjusted annually based on the current inflationary factor and in the case of the staffing component, based on the market and merit adjustments applied to the Public Service of Alberta pursuant to the principles of the Constituency Compensation Plan.
2. In addition, to address the additional pressures specifically related to lease and staffing costs, it is recommended that the Committee consider adding a component to each MSA budget in an amount up to \$6,000 to be used solely to offset identified staffing and/or lease-related pressures only. This additional budget component should not be used to offset other MSA expenditures, (communication expenses,

promotional expenses, residential security systems, etc.) nor would these additional funds be eligible to be transferred to caucus.

3. The LAO may also wish to explore avenues available within their financial management system to accrue the yearly vacation entitlement expenses, thus easing issues related to unplanned staffing costs.

4. Additional considerations could include implementation of a contingency fund to cover some start-up-related costs associated with Members' constituency office moves at time of election, expiry of lease, etc.

5. Also, the Committee may consider reviewing alternatives to the existing funding models for the Members' Services Allowances.

Former Member Benefits

Information Item

The Special Standing Committee on Members' Services Subcommittee received a report and heard a presentation from representatives of the Former Members' Association. The presentation included an overview of their organization and summary of a report respecting their thoughts about benefits for former Members, including some of their experiences transitioning to private life.

For information purposes, the Legislative Assembly currently provides departing Members with individual career planning and coaching support paid for by the LAO. Three months of career support is available to each departing Member.

The LAO also offers departing Members continued health benefit coverage on the MLA plan when they resign, choose not to run for re-election, or are defeated, based on parameters approved by MSC. This plan is called the Extended Benefits Option for Former Members (EBO).

Extended Benefits Option for Former Members

The Extended Benefits Option provides Members with the option of continuing benefit coverage on the MLA plan when they resign, choose not to run for re-election, or are defeated. The coverage is provided for prescription/extended medical, dental, and life insurance coverage based on the level of Member's coverage at time of retirement. Premiums continue to be paid by both the LAO and the former Member for the first five years, and thereafter they are paid entirely by the former Member if they choose to stay on the plan. Participation on the plan terminates at age 75 (70 for life insurance) or sooner if directed by the former Member. Members can drop the coverage in whole or in part; however, once they have dropped coverage, they cannot recommence at a later date.

Recommendations on the process for future review and adjustment of Members' Compensation, Benefits and Allowances.

Presently the Legislative Assembly does not have a formalized process for period reviews of Members' compensation, benefits and allowances. The last formal review of Members' compensation and benefits (excluding allowances) was in 2012.

As indicated in the Cross-jurisdictional Report prepared by the LAO:

In Canada, Members' compensation is either addressed through legislation or delegated authority to a committee of the Assembly. As noted in the attached cross-jurisdictional survey, some form of independent review is usually initiated when compensation is under consideration. This may take the form of a "Commission," a "Commissioner," an independent panel or an independent consultant retained by the Assembly or the

responsible committee. In some instances, these reviews are mandated by legislation and in others these are initiated by the Speaker, the Assembly or a committee of the Assembly that is equivalent to MSC.

The Major Report recommended that every four years the Chief Justice of the Queen's Bench of Alberta (or his or her designate) should be appointed chair of a committee of three members to review MLA compensation. The two other members of the committee should be judges of the same court. This recommendation was not implemented.^{*}

It is noteworthy that the Commonwealth Parliamentary Association ["CPA"] Benchmarks state that the remuneration, benefits and other statutory entitlements of legislatures should be determined by an independent body or mechanism.[†]

Both the City of Edmonton and City of Calgary have formal processes in place for reviews.

- City of Edmonton: Since 2000, temporary, independent and citizen-led committees have been established every two Council terms to review remuneration provided to Members of Council.
- City of Calgary: Since 2002 the Council Compensation Review Committee (CCRC) has been responsible for making recommendations to Council regarding its pay, benefits and other forms of compensation, or levels thereof. The CCRCs have been formed every few years to benchmark Council compensation and make recommendations for changes. The most recent committee was appointed in 2020 and consisted of five citizen members with backgrounds in human resources and business.

Considerations

Benefits and allowances for Members are relatively consistent in nature and structure across all Canadian jurisdictions.

No one jurisdiction appears to provide significantly different benefits and/or allowances than the others.

Member remuneration and benefits have been reviewed by jurisdictions more regularly than other allowances.

It also appears that when recommendations are made as a result of formal reviews, the proposed changes to remuneration, benefits and allowances may be more in response to previous financial restraints applied to budgets as opposed to a recommendation of major changes to Member benefits and allowances.

Recommendation

It is recommended that the Committee consider a process whereby an independent panel of three individuals be appointed to work in conjunction with the Members' Services Committee (or subcommittee of MSC) and LAO administration to review Members' remuneration, benefits and allowances, and to explore issues, challenges and pressure that may be identified by the Committee. This review could be performed the year following a general election but, at minimum, should be performed after every second election.

^{*} *Ibid.*, s. 2.2. Review of Members' Compensation; Major, *MLA Compensation Review*, s. 3.8, rec. 15.

[†] Commonwealth Parliamentary Association, *Field Guide: CPA Recommended Benchmarks for Democratic Legislatures*, [London: 2018], s. 1.5.2.

Appendix: Biography of Author of this Report

Cheryl Scarlett has extensive senior management experience in the operations of Corporate Services. Her career in public service spans over forty plus years, including work with the City of Edmonton and the Government of Alberta prior to her commencement with the Legislative Assembly of Alberta (LAO) in 1988. During her tenure at the LAO, Ms Scarlett oversaw the Human Resources, Information Technology, and Broadcast Services operations and, in 2017, assumed the role of Executive Director of Corporate Services, adding the Financial Management branch to her portfolio.

In her role at the LAO, Ms Scarlett has developed an extensive knowledge and understanding of the Members' Services Committee Orders, as well as directives and guidelines related to Member' benefits and allowances and has worked directly with the Members' Service Committee, the Speaker and Clerk on many initiatives involving reviews and implementation of benefits and allowance changes during her tenure at the LAO.

Ms Scarlett also engaged in lead roles on various LAO special projects and initiatives and was a founding member and served in various executive capacities for CAPA/ACAP, an organization of parliamentary administrators from across all Canadian parliamentary jurisdictions.

Ms Scarlett retired from the LAO in 2019. Since that time, Ms Scarlett has continued to work in the industry as a management consultant.