



City of Cambridge

POR 2026-43
FIRST IN COUNCIL
March 2, 2026

COUNCILLOR NOLAN
COUNCILLOR SOBRINHO-WHEELER
COUNCILLOR MCGOVERN
COUNCILLOR ZUSY

- WHEREAS: Each election year, the City of Cambridge, along with thousands of other local and state government entities, hires workers to conduct primary and general elections for national, state, and local elections; and
- WHEREAS: Election workers may be compensated by a set fee per day or a stipend for the election period and are often paid for work on election days as well as training or preparatory meetings, and compensation paid to election workers is includible as wage income for income tax purposes; and
- WHEREAS: IRS guidance on Election Workers indicates that election workers may request a voluntary income tax withholding by completing a W-4 form under IRC 3402(p), but they are not subject to income tax withholding requirements under IRS 3401(a); and
- WHEREAS: Other municipalities in Massachusetts, including at least Amherst, Lawrence, Springfield, Watertown, and Westfield have a streamlined hiring process for election workers to minimize paperwork and pay election workers as vendors; and
- WHEREAS: Current practice of hiring election poll workers in Cambridge requires poll workers to fill out all the paperwork required of full-time employees including income tax, social security, and medicare withholdings (FICA) as well as mandatory retirement accounts which can be burdensome; and
- WHEREAS: Most election workers do not work enough hours to earn more than \$2200 in any year, and thus in Massachusetts are not required to have FICA withholdings and can report their earnings independently and be paid as vendors; and
- WHEREAS: For those workers who will likely earn above the limit, the City can continue to hire them as employees using the current process; and
- WHEREAS: Hiring election poll workers as vendors by stipend rather than automatically withholding wages and creating retirement plans for each worker can streamline services, recruit workers more easily, and help individual workers with ease of processing; now therefore be it
- ORDERED: That the City Manager be and hereby is requested to work with relevant City departments as well as the Election Commissioners to review guidance from the IRS and consult with other municipalities in order to simplify our processes for paying election workers and pay workers by stipend without mandatory withholdings or

municipal retirement contributions; and be it further

ORDERED: That the City Manager be and hereby is requested to report back to the City Council in a timely manner.

In City Council March 2, 2026.

Adopted by a ye and nay vote:-

Yeas 9; Nays 0; Absent 0.

Attest:- Paula M. Crane, Interim City Clerk

A true copy;

A handwritten signature in cursive script, reading "Paula M. Crane".

ATTEST:-

Paula M. Crane
Interim City Clerk