

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

Division of Administrative Law Appeals

James Cobbs,
Petitioner

Docket No. CR-25-0756

v.

Massachusetts Teachers' Retirement System,
Respondent

ORDER OF DISMISSAL

Petitioner James Cobbs appealed the decision by the Massachusetts Teachers' Retirement System (MTRS) not to treat mileage reimbursements that he received as part of his regular compensation when calculating his retirement allowance. Section 1 of Chapter 32 of the Massachusetts General Laws defines regular compensation as "compensation received exclusively as wages by an employee for services performed in the course of employment for his employer." However, Section 1 and 840 CMR 15.03(3)(f) specifically exclude from wages any payment for travel, job-related expense payments, and automobile use.

On February 9, 2026, I issued an Order to Show Cause asking Mr. Cobbs to respond by March 9, 2026, as to why MTRS should treat the payments he received for mileage reimbursement as part of his regular compensation. In that Order, I indicated that I may dismiss the matter if he failed to provide a sufficient response. He did not respond by the deadline.

Accordingly, I hereby dismiss the Petitioner's appeal for failure to prosecute his claim. 801 CMR 1.01(g)(2).

Dated: March 20, 2026

/s/ Judi Goldberg

Judi Goldberg

Administrative Magistrate

DIVISION OF ADMINISTRATIVE LAW APPEALS

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