



**Office of the Inspector General
Internal Special Audit Unit
Commonwealth of Massachusetts**

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**MassDOT's Provision of Free
Access to Massachusetts Toll Roads**

An analysis of the cost of providing certain individuals and organizations with non-revenue producing transponders and free passes on Massachusetts toll roads.

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Executive Summary

Since Transportation Reform in 2009, the Massachusetts Department of Transportation (“MassDOT” or the “Department”) has allowed certain individuals and organizations to travel on the state’s toll roads for free. Specifically, MassDOT has permitted certain employees, retirees, local governments and other entities to use “non-revenue transponders” and “MTA cards,” both of which allow vehicles to pass through toll plazas without paying a toll.¹

The Internal Special Audit Unit (“ISAU” or the “Unit”) within the Office of the Inspector General reviewed MassDOT’s oversight of non-revenue transponders and MTA cards to determine whether they are appropriate and cost-effective.² The ISAU also analyzed the cost of permitting individuals and organizations to have these privileges and found that MassDOT forfeited over \$985,000 in toll revenue between November 1, 2009 and August 31, 2015.³ Specifically, the ISAU found that:

- Between November 1, 2009 and August 31, 2015, MassDOT forfeited over \$780,000 in toll revenue by allowing holders to use non-revenue transponders.
 - 393 MassDOT employees have non-revenue transponders on their personal vehicles, costing the state \$548,166 in lost toll revenue during the period reviewed. Of these employees, 106 also have state vehicles that are equipped with non-revenue transponders. The remaining employees have access to over 400 motor pool vehicles if they need to travel for state business.
 - 275 retired MassDOT employees have non-revenue transponders, which cost the state \$137,047 in lost toll revenue.⁴
 - MassDOT forfeited \$94,728 in toll revenue from various entities that are not associated with the Department, including Bunker Hill Community College, Chelsea Soldier’s Home and Gulf Oil Limited Partnership. MassDOT deactivated these transponders in November 2013, after the ISAU began its review and initiated inquiries regarding these transponders.
 - Drivers used non-revenue transponders belonging to deceased persons for 117 toll transactions after the reported dates of death of the transponder holders.

¹ A non-revenue transponder is a small electronic device that is programmed to allow an individual to pass through toll plazas for free. An MTA card is an identification card with an electronic “swipe” capability that can be programmed to enable the user to pass through toll plazas without being charged.

² The ISAU did not review the use of non-revenue transponders assigned to the following groups: MassDOT’s toll collectors, MassDOT’s fleet vehicles, the Massachusetts State Police and the Massachusetts Port Authority.

³ All amounts are based on the tolls for a two-axle passenger (Class 1) vehicle, and are inclusive of the transponder discount.

⁴ Includes one former union official.

- At the time of this review, MassDOT could not identify the ownership, assignment or location of approximately eighty-five non-revenue transponders. After performing a reconciliation of transponder inventory, the agency designated seventy-six transponders as “unaccounted for” and deactivated them. Lost toll revenue associated with these transponders was \$85,259 during the period reviewed.
- In addition to non-revenue transponders, 774 employees and retirees had MTA cards, which cost the state at least \$120,509 in foregone toll revenue.⁵

The Unit found that most of the non-revenue transponders and MTA cards were distributed before MassDOT’s creation in 2009.⁶ At present, MassDOT only assigns these devices to its toll collectors. Furthermore, the ISAU determined that MassDOT does not have a business need to provide retirees or employees (except toll collectors) with non-revenue transponders and MTA cards. Similarly, the ISAU could not find any collective bargaining agreements that required MassDOT to offer these benefits.

After the ISAU began its review, MassDOT deactivated the non-revenue transponders assigned to public and private entities that are unaffiliated with the Department. It also discontinued the MTA cards distributed to 600 retired employees. The ISAU recognizes the agency for these actions. MassDOT, however, continues to allow nearly 850 employees and retirees to use these devices. Non-revenue transponders and MTA cards cost the state transportation revenue. The ISAU therefore recommends that the agency eliminate all non-revenue transponders and MTA cards that were the subject of this review.

⁵ This amount represents the minimum lost toll revenue. MassDOT could not provide complete data on MTA card activity. The ISAU estimates that total lost toll revenue for MTA card transactions during the period reviewed is between \$120,509 and \$226,610.

⁶ In 2009, the Legislature passed Chapter 25 of the Acts of 2009 – commonly referred to as “Transportation Reform” – which significantly restructured the state’s transportation agencies and authorities. A major component of Transportation Reform was the creation of MassDOT to oversee the state’s highways, transit systems, aeronautics and Registry of Motor Vehicles.

Background

I. The Internal Special Audit Unit

The Office of the Inspector General for the Commonwealth of Massachusetts (“Office”) is an independent agency charged with preventing and detecting fraud, waste and abuse in the use of public funds and public property. Created in 1981, it was the first state inspector general’s office in the country. In keeping with its broad statutory mandate, the Office investigates allegations of fraud, waste and abuse at all levels of government; reviews programs and practices in state and local agencies to identify systemic vulnerabilities and opportunities for improvement; and provides assistance to both the public and private sectors to help prevent fraud, waste and abuse in government spending.

The Office’s Internal Special Audit Unit (“ISAU” or “Unit”) monitors the quality, efficiency and integrity of MassDOT’s operating and capital programs. As part of its statutory mandate, the ISAU seeks to prevent, detect and correct fraud, waste and abuse in the expenditure of public and private transportation funds. The ISAU is also responsible for examining and evaluating the adequacy and effectiveness of MassDOT’s operations, including its governance, risk-management practices and internal processes.

II. Massachusetts Department of Transportation

Created as part of Transportation Reform in 2009,⁷ the Massachusetts Department of Transportation (“MassDOT”) is responsible for managing the Commonwealth’s roadways, public transit systems, and transportation licensing and registration. It is made up of four divisions: the Highway Division, the Registry of Motor Vehicles (“RMV”), the Aeronautics Division, and Rail and Transit.

The Highway Division is responsible for the state’s roadways, bridges and tunnels, including those formerly managed by the Massachusetts Highway Department and the Massachusetts Turnpike Authority (“Turnpike Authority”). The RMV is responsible for the administration of driver’s licenses, motor vehicle registrations and vehicle inspections across the state. The Rail and Transit Division includes the Massachusetts Bay Transportation Authority (“MBTA”) and regional transit authorities. The Aeronautics Division coordinates aviation policy and oversees the safety, security and infrastructure of thirty-seven public airports across Massachusetts.

⁷ In 2009, the Legislature passed Chapter 25 of the Acts of 2009 – commonly referred to as “Transportation Reform” – which significantly restructured the state’s transportation agencies and authorities. One major component of Transportation Reform was the creation of MassDOT, which is a merger of the Executive Office of Transportation and Public Works (“EOT”) with the Massachusetts Turnpike Authority (“MTA”), the Massachusetts Highway Department (“MHD”), the Registry of Motor Vehicles (“RMV”), the Massachusetts Aeronautics Commission (“MAC”) and the Tobin Bridge.

III. Electronic Tolling

MassDOT has an electronic toll collection program, commonly known as *E-ZPass*, that allows drivers to avoid delays when passing through toll plazas. *E-ZPass* is operational on the Massachusetts Turnpike (“Turnpike”), the Sumner and Ted Williams Tunnels, and the Tobin Memorial Bridge (“Tobin Bridge”). Drivers who enroll in the *E-ZPass* program receive a transponder, which is a small electronic device that automatically charges toll fares to the account holder when the account holder’s vehicle passes through a toll plaza.



Photo of an E-ZPass transponder.

MassDOT contracts with TransCore, a Nashville-based company, to manage its *E-ZPass* program. TransCore distributes transponders, provides customer service and manages customer accounts for MassDOT.

IV. MassDOT’s Toll Operations and Non-Revenue Transponders

Toll Operations, a department within MassDOT’s Highway Division, manages the state’s toll roads, including the Turnpike, the Sumner and Ted Williams Tunnels, and the Tobin Bridge. In total, the department operates and maintains twenty-nine toll plazas across the Commonwealth. The department’s staff includes toll collectors, maintenance personnel, toll managers, toll enforcement personnel and administrative staff.

As part of its responsibilities, Toll Operations manages the assignment, distribution and approval of non-revenue transponders and MTA cards. Non-revenue transponders are *E-ZPass* transponders that enable drivers to proceed through toll plazas without paying. An MTA card is an identification card with an electronic “swipe” capability that MassDOT programs to enable the user to pass through toll plazas without being charged. A driver using an MTA card must enter a toll plaza through a cash lane and present his MTA card to the toll collector, who then swipes the card in a machine located in the tollbooth. If the MTA card is active, the holder is able to pass through the toll plaza at no cost. Most MTA cardholders obtained their cards before the *E-ZPass* program existed.

Since the merger in 2009, MassDOT employees who need a non-revenue transponder for official state business must complete an application indicating the reason for the transponder. The employee’s supervisor must also sign the application. Toll Operations reviews and approves each application and forwards the approved applications to TransCore, which then issues the non-revenue transponder. At this time, MassDOT only issues non-revenue transponders to toll collectors.

Before Transportation Reform in 2009, many Turnpike Authority employees received non-revenue transponders or MTA cards as an employee benefit. Employees were allowed to use the transponders and MTA cards for personal travel and to keep them when they retired. MassDOT has considered cancelling all non-revenue transponders and MTA cards for retirees and employees (except toll collectors). However, MassDOT maintains that it would need to substitute another benefit to union employees, which the agency believes would be costly and

time-consuming. Non-revenue transponders and MTA cards, however, are not part of any existing MassDOT collective bargaining agreement. The only document the ISAU found concerning this benefit is a letter agreement between MassDOT and the United Steelworkers Union (“USW”). Of the 764 non-revenue transponders the ISAU analyzed, only ninety-two belonged to current USW members.

Findings

I. Since November 2009, Non-Revenue Transponders Have Cost MassDOT Over \$780,000 in Toll Revenue.

When the ISAU began its investigation, 764 individuals and organizations had non-revenue transponders.⁸

Account Holder	Non-Revenue Transponders
Gulf Oil	14
State Agencies	25
Public Safety Departments	41
Retired MassDOT Employees	275
Deceased Persons	16
Current MassDOT Employees ⁹	393
Total	764

Table I: Breakdown of Non-revenue Transponders

The ISAU found that, between November 1, 2009 and August 1, 2015, the 764 non-revenue transponders listed above cost MassDOT \$780,174 in lost toll revenue. Furthermore, the ISAU could not identify a business need to provide other agencies, companies, retirees or employees (except toll collectors) with non-revenue transponders and MTA cards. Similarly, the ISAU could not find any collective bargaining agreements that required MassDOT to provide these benefits.

A. Nearly 400 MassDOT employees have non-revenue transponders.

The ISAU found that 393 MassDOT employees currently have non-revenue transponders on their personal vehicles.¹⁰ The employees hold a variety of positions at MassDOT, including accountant, administrative assistant, business management specialist, carpenter, civil engineer, customer service representative, highway foreman, janitor, emergency services personnel, mechanic, inspector, program coordinator, police dispatcher, system programmer and welder. Almost all of these individuals received their transponders as an employee benefit when they

⁸ This does not include non-revenue transponders assigned to MassDOT's toll collectors. Although toll collectors are allowed to use non-revenue transponders on their personal vehicles, MassDOT maintains that these employees need the transponders to safely access their workplaces. The ISAU also did not review non-revenue transponders that are installed in MassDOT's fleet vehicles or that are assigned to the Massachusetts State Police or the Massachusetts Port Authority.

⁹ Toll collectors also have non-revenue transponders. MassDOT maintains that toll collectors need non-revenue transponders to safely access their workplaces. As such, the ISAU did not analyze non-revenue transactions made by MassDOT toll collectors and this category does not include them.

¹⁰ Toll collectors are not included in this total. See footnote 8.

worked for the Turnpike. Between 2009 and 2015, MassDOT forfeited \$548,166 in toll revenue in connection with these transponders.

Looking more closely at the 393 employees, 106 also have a state vehicle that is equipped with a non-revenue transponder. These employees already have free access to toll roads while using their state vehicles and traveling on state business. Consequently, there is no apparent business need for them to have non-revenue transponders on their personal vehicles. Between November 1, 2009 and August 31, 2015, MassDOT lost \$102,086 in toll revenue associated with these employees' non-revenue transponders. Finally, twenty-eight of these employees have domicile privileges, which means that they are permitted to drive their state cars to commute to and from work.

Turning to the remaining 287 employees, many do not have a clear business need for the transponders. In any event, MassDOT maintains a motor pool of over 400 vehicles – which are equipped with non-revenue transponders – for employees who have to travel on state business. Between November 1, 2009 and August 31, 2015, MassDOT lost \$446,080 in toll revenue associated with these employees' non-revenue transponders.

Finally, MassDOT does not limit when employees can use non-revenue transponders or who else can use them. That is, once the Department provides a transponder to an employee, it cannot control when the employee loans the transponder or vehicle to relatives or friends. Therefore, while MassDOT may have intended to limit non-revenue transponder use to its employees, it cannot limit or control this benefit.

B. 274 retired Turnpike employees and 1 former union official have non-revenue transponders.

The ISAU also found that 274 retired employees and 1 former union official have non-revenue transponders. These transponders cost the state \$137,047 in toll revenue between November 2009 and August 2015.

Some individuals received transponders months or years after their retirement dates. As an example, a retired engineering office clerk received a non-revenue transponder nearly eighteen months after her retirement in October 2009.

C. One private company and seven public agencies had non-revenue transponders.

In 2000, the Massachusetts Port Authority (“Massport”) entered into agreements to provide non-revenue transponders to Gulf Oil Limited Partnership (“Gulf”), Bunker Hill Community College (“Bunker Hill”) and the Chelsea Soldier’s Home. The transponders issued to Bunker Hill and the Chelsea Soldier’s Home allowed free access only to the Tobin Bridge. Gulf’s transponders allowed free access to all toll roads in Massachusetts.

After the 2009 merger, MassDOT allowed Gulf, Bunker Hill and the Chelsea Soldier’s Home to continue to use the non-revenue transponders. MassDOT eliminated the transponders

in November 2013, after the ISAU began its review. The non-revenue transponders cost MassDOT at least \$82,987 between January 2010 and November 2013.¹¹ Four transponders belonging to Bunker Hill accounted for \$50,703, or more than 60%, of the total revenue lost.

Also in 2000, Massport provided certain public safety departments with non-revenue transponders for the Tobin Bridge. These included the Chelsea police, fire and emergency management departments; the Revere police department; and the Lynn fire department. These transponders accounted for \$11,741 in forgone toll revenue between January 2010 and November 2013. MassDOT deactivated these transponders in November 2013, after the ISAU began its review.

D. Drivers used non-revenue transponders belonging to deceased persons.

Most of the individuals with non-revenue transponders are current or former employees. Nevertheless, MassDOT does not have a formal process for identifying when the holder of a non-revenue transponder passes away. Instead, MassDOT officials reported that the agency relies on “word-of-mouth.”

The ISAU found sixteen non-revenue transponders belonging to deceased persons that were active during the period reviewed. All had been assigned to former employees. Seven of these were used a total of 117 times to access toll roads for free, after the reported dates of death of the transponder holders. The lost toll revenue for these trips was \$233.

II. MassDOT Could Not Account for Eighty-Five Non-Revenue Transponders.

The ISAU found that MassDOT does not effectively track the assignment of non-revenue transponders. The Department is the account holder for many of the non-revenue transponders in this review, meaning that the transponders officially belong to the agency, rather than to specific individuals.

The Department maintains a list of each employee who has one of the non-revenue transponders assigned to MassDOT’s account. When the ISAU began its review, however, MassDOT’s transponder list was incomplete; the agency did not know who was using eighty-five of the non-revenue transponders on the list. As a result of the ISAU’s review, MassDOT created a “holding account” for the missing transponders and attempted to identify the holders of these transponders.

By October 2015, MassDOT had designated seventy-six of these transponders as “unaccounted for” and deactivated them. MassDOT reported that it moved five to various highway districts and that two were “returned because they were no longer needed.” Two

¹¹ This calculation is based on the toll that is charged for a two-axle passenger vehicle using an *E-ZPass* transponder. The tolls for other types of vehicles, such as commercial trucks, to drive on the Turnpike and Tobin Bridge are higher. Data for the period after MassDOT cancelled the non-revenue transponders indicate that Gulf Oil and Bunker Hill used some of their non-revenue transponders on commercial vehicles. Because commercial vehicles pay higher tolls, the lost revenue therefore could be higher.

transponders remain in the holding account. The eighty-five transponders resulted in \$85,259 in lost toll revenue during the period reviewed.

III. MassDOT Provided 774 Employees and Retirees with MTA Cards, Which Resulted in at Least \$120,509 in Lost Toll Revenue.

As previously discussed, some MassDOT employees and retirees have MTA cards, which provide the same privileges as a non-revenue transponder. As of August 2015, MassDOT had 774 active MTA cards. Of these, 600 were assigned to retired employees and 174 to current employees. Since the 2009 merger, MassDOT lost at least \$120,509 in toll revenue associated with these cards.¹²

In September 2015, MassDOT revoked the MTA cards for retired employees following a media inquiry. This revocation applied to all employees who retired from MassDOT after the merger. The agency informed these cardholders that when they retired, MassDOT inadvertently allowed them to maintain the free-toll benefit. Thus, the agency notified the holders that their MTA cards would be deactivated going forward. Further, MassDOT's Toll Operations instructed current toll collectors not to accept inactive MTA cards.

MassDOT continues to allow current employees to use their MTA cards to pass through toll plazas for free.

¹² This amount represents the minimum amount of lost toll revenue. MassDOT could not provide complete data on MTA card activity. The ISAU estimates that total lost toll revenue for MTA card transactions during the period reviewed is between \$120,509 and \$226,610.

Conclusion and Recommendations

Non-revenue transponders and MTA cards cost the state transportation revenue. The ISAU found no business need for the devices or any collective bargaining agreement requiring the agency to provide these benefits. After the ISAU began its review, MassDOT deactivated the non-revenue transponders assigned to public and private entities that are unaffiliated with the Department. It also discontinued the MTA cards distributed to 600 retired employees. The ISAU recognizes the agency for these actions.

MassDOT, however, continues to allow nearly 850 employees and retirees to use these devices. The ISAU recommends that the agency consider eliminating these non-revenue transponders and MTA cards as well.

Appendix

I. Tolls on the Massachusetts Turnpike

Massachusetts Turnpike
Tolls Between Interchange Entrances and Exits
Class 1 Vehicles with E-ZPass MA - October 15, 2013

Exit Entry	1 WB*	2	3	4	5	6	7	8	9	10	10A	11	11A	12	13	14 EB*	15 WB*	16 WB*	17	18 EB*	19* *	20 WB*	21 No exit	22 EB*	22A No exit	23 No exit	24	25	26
1 EB*	*	\$0.45	\$1.40	\$1.60	\$1.65	\$1.75	\$1.90	\$2.15	\$2.70	\$3.15	\$3.25	\$3.40	\$3.80	\$4.00	\$4.20	\$4.70	n/a	n/a	\$5.60	\$4.60	n/a	n/a	n/a	\$6.60	n/a	n/a	\$6.60	\$6.60	\$6.60
2	\$0.45	*	\$1.05	\$1.20	\$1.30	\$1.35	\$1.55	\$1.80	\$2.35	\$2.85	\$2.95	\$3.10	\$3.50	\$3.75	\$3.80	\$4.40	n/a	n/a	\$5.20	\$4.60	n/a	n/a	n/a	\$6.20	n/a	n/a	\$6.20	\$6.20	\$6.20
3	\$1.40	\$1.05	*	\$0.25	\$0.35	\$0.45	\$0.50	\$0.80	\$1.35	\$1.80	\$1.90	\$2.00	\$2.40	\$2.55	\$2.70	\$3.00	n/a	n/a	\$3.90	\$4.60	n/a	n/a	n/a	\$4.90	n/a	n/a	\$4.90	\$4.90	\$4.90
4	\$1.60	\$1.20	\$0.25	*	\$0.25	\$0.25	\$0.45	\$0.60	\$1.20	\$1.60	\$1.70	\$1.80	\$2.20	\$2.35	\$2.50	\$2.85	n/a	n/a	\$3.75	\$4.60	n/a	n/a	n/a	\$4.75	n/a	n/a	\$4.75	\$4.75	\$4.75
5	\$1.65	\$1.30	\$0.35	\$0.25	*	\$0.25	\$0.30	\$0.50	\$1.15	\$1.55	\$1.65	\$1.75	\$2.10	\$2.30	\$2.45	\$2.75	n/a	n/a	\$3.65	\$4.60	n/a	n/a	n/a	\$4.65	n/a	n/a	\$4.65	\$4.65	\$4.65
6	\$1.75	\$1.35	\$0.45	\$0.25	\$0.25	*	\$0.25	\$0.45	\$1.10	\$1.50	\$1.60	\$1.70	\$2.10	\$2.25	\$2.40	\$2.70	n/a	n/a	\$3.60	\$4.60	n/a	n/a	n/a	\$4.60	n/a	n/a	\$4.60	\$4.60	\$4.60
7	\$1.90	\$1.55	\$0.50	\$0.45	\$0.30	\$0.25	*	\$0.35	\$0.80	\$1.35	\$1.45	\$1.50	\$1.80	\$2.00	\$2.30	\$2.50	n/a	n/a	\$3.40	\$4.40	n/a	n/a	n/a	\$4.40	n/a	n/a	\$4.40	\$4.40	\$4.40
8	\$2.15	\$1.80	\$0.80	\$0.60	\$0.50	\$0.45	\$0.35	*	\$0.55	\$1.00	\$1.10	\$1.15	\$1.55	\$1.60	\$1.75	\$2.10	n/a	n/a	\$3.00	\$4.00	n/a	n/a	n/a	\$4.00	n/a	n/a	\$4.00	\$4.00	\$4.00
9	\$2.70	\$2.35	\$1.35	\$1.20	\$1.15	\$1.10	\$0.80	\$0.55	*	\$0.60	\$0.65	\$0.75	\$1.10	\$1.30	\$1.50	\$1.75	n/a	n/a	\$2.65	\$3.65	n/a	n/a	n/a	\$3.65	n/a	n/a	\$3.65	\$3.65	\$3.65
10	\$3.15	\$2.85	\$1.80	\$1.60	\$1.55	\$1.50	\$1.35	\$1.00	\$0.50	*	\$0.25	\$0.25	\$0.70	\$0.85	\$1.05	\$1.30	n/a	n/a	\$2.20	\$3.20	n/a	n/a	n/a	\$3.20	n/a	n/a	\$3.20	\$3.20	\$3.20
10A	\$3.25	\$2.95	\$1.90	\$1.70	\$1.65	\$1.60	\$1.45	\$1.10	\$0.65	\$0.25	*	\$0.25	\$0.50	\$0.70	\$0.90	\$1.20	n/a	n/a	\$2.10	\$3.10	n/a	n/a	n/a	\$3.10	n/a	n/a	\$3.10	\$3.10	\$3.10
11	\$3.40	\$3.10	\$2.00	\$1.80	\$1.75	\$1.70	\$1.50	\$1.15	\$0.75	\$0.25	\$0.25	*	\$0.45	\$0.65	\$0.85	\$1.10	n/a	n/a	\$2.00	\$3.00	n/a	n/a	n/a	\$3.00	n/a	n/a	\$3.00	\$3.00	\$3.00
11A	\$3.80	\$3.50	\$2.40	\$2.20	\$2.10	\$2.10	\$1.80	\$1.55	\$1.10	\$0.70	\$0.50	\$0.45	*	\$0.25	\$0.45	\$0.70	n/a	n/a	\$1.60	\$2.60	n/a	n/a	n/a	\$2.60	n/a	n/a	\$2.60	\$2.60	\$2.60
12	\$4.00	\$3.75	\$2.55	\$2.35	\$2.30	\$2.25	\$2.00	\$1.60	\$1.30	\$0.85	\$0.70	\$0.65	\$0.25	*	\$0.30	\$0.50	n/a	n/a	\$1.40	\$2.40	n/a	n/a	n/a	\$2.40	n/a	n/a	\$2.40	\$2.40	\$2.40
13	\$4.20	\$3.80	\$2.70	\$2.50	\$2.45	\$2.40	\$2.30	\$1.75	\$1.50	\$1.05	\$0.90	\$0.85	\$0.45	\$0.30	*	\$0.30	n/a	n/a	\$1.20	\$2.20	n/a	n/a	n/a	\$2.20	n/a	n/a	\$2.20	\$2.20	\$2.20
14 WB*	\$4.70	\$4.40	\$3.00	\$2.85	\$2.75	\$2.70	\$2.50	\$2.10	\$1.75	\$1.30	\$1.20	\$1.10	\$0.70	\$0.50	\$0.30	*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
15 EB*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	n/a	\$1.00	\$2.00	n/a	n/a	n/a	\$2.00	n/a	n/a	\$2.00	\$2.00	\$2.00
16 EB*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	\$0.00	\$1.00	n/a	n/a	n/a	\$1.00	n/a	n/a	\$1.00	\$1.00	\$1.00
17	\$5.60	\$5.20	\$3.90	\$3.75	\$3.65	\$3.60	\$3.40	\$3.00	\$2.85	\$2.20	\$2.10	\$2.00	\$1.60	\$1.40	\$1.20	n/a	\$1.00	\$0.00	*	\$1.00	n/a	n/a	n/a	\$1.00	n/a	n/a	\$1.00	\$1.00	\$1.00
18 WB*	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
19**	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
20 EB*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	*	n/a	\$1.00	n/a	n/a	\$1.00	\$1.00	\$1.00
21 WB*	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	*	n/a	n/a	n/a	n/a	n/a	n/a
22 WB*	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	n/a	*	n/a	n/a	n/a	n/a	n/a
22A WB*	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	n/a	*	n/a	n/a	n/a	n/a	n/a
23 WB*	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	n/a	n/a	n/a	*	n/a	n/a	n/a
24	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	n/a	n/a	n/a	*	\$0.00	\$0.00	\$0.00
25	\$6.60	\$6.20	\$4.90	\$4.75	\$4.65	\$4.60	\$4.40	\$4.00	\$3.85	\$3.20	\$3.10	\$3.00	\$2.60	\$2.40	\$2.20	n/a	\$2.00	\$1.00	\$1.00	n/a	n/a	\$1.00	n/a	n/a	n/a	n/a	\$0.00	*	\$0.00
26	\$6.60	\$6.20	\$7.90	\$7.75	\$7.65	\$7.60	\$7.40	\$7.00	\$6.85	\$6.20	\$6.10	\$6.00	\$5.60	\$5.40	\$5.20	n/a	\$5.00	\$4.00	\$4.00	n/a	n/a	\$4.00	n/a	n/a	n/a	n/a	\$3.00	\$3.00	*

Source: www.massdot.state.ma.us/Portals/8/docs/tolls/toll_class1ez_13.pdf

II. Lost Toll Revenue Analysis

Lost Toll Revenue (11/1/09-8/31/15)		
Holder	Active Transponders and MTA Cards	Total Revenue Lost
MassDOT Employees	393	\$548,166
Retired Employees	275	\$137,047
MTA Cards**	774	\$120,509
MassDOT Holding Account	85	\$85,259
Bunker Hill Community College*	18	\$52,173
Gulf Oil Limited Partnership*	14	\$24,454
Chelsea Police Department*	25	\$9,501
Chelsea Soldier's Home*	7	\$6,360
Chelsea Fire Department*	10	\$1,478
Revere Police Department*	2	\$291
Lynn Fire Department*	2	\$268
Chelsea Emergency Management*	2	\$203
Deceased persons	16	\$233
Total	1,623	\$985,942

*Transponders deactivated in November 2013.

**MassDOT deactivated 600 of these MTA cards in September 2015.

III. Top 20 Highest Transponder Usage¹³

Top 20 Highest Transponder Usage				
	No. OF TOLL TRANSACTIONS	TOLL FEES LOST ¹⁴	JOB TITLE	UNIT
1	1,256	\$8,909	MAINTENANCE EQUIPMENT OPERATOR II	EMERGENCY COMMUTER SERVICES
2	1,284	\$7,567	LABORER II	EMERGENCY COMMUTER SERVICES
3	3,535	\$7,420	ADMINISTRATIVE ASSISTANT II	PUBLIC SAFETY
4	2,538	\$7,319	MAINTENANCE EQUIPMENT OPERATOR I	HIGHWAY MAINTENANCE
5	3,091	\$6,908	MOTOR EQUIPMENT MECHANIC III	HIGHWAY MAINTENANCE
6	3,836	\$6,896	RETIRED	N/A
7	4,364	\$6,839	MAINTENANCE EQUIPMENT OPERATOR I	HIGHWAY MAINTENANCE
8	2,000	\$6,642	MAINTENANCE EQUIPMENT OPERATOR I	HIGHWAY MAINTENANCE
9	1,729	\$6,584	WELDER/MECHANIC	HIGHWAY MAINTENANCE
10	2,514	\$6,405	PROGRAM COORDINATOR III*	OPERATIONS ADMINISTRATION
11	1,992	\$5,748	PROGRAM COORDINATOR III	TRAFFIC OPERATION CENTER
12	3,805	\$5,722	BUSINESS MANAGEMENT SPECIALIST	HIGHWAY MAINTENANCE
13	1,737	\$5,189	MAINTENANCE EQUIPMENT OPERATOR I	HIGHWAY MAINTENANCE
14	2,889	\$4,906	STATE POLICE DISPATCHER III	PUBLIC SAFETY ADMINISTRATION
15	1,528	\$4,535	CIVIL ENGINEER III	DISTRICT 6
16	3,168	\$4,471	MAINTENANCE EQUIPMENT OPERATOR I	HIGHWAY MAINTENANCE
17	1,571	\$4,435	PROGRAM COORDINATOR II*	TRAFFIC OPERATION CENTER
18	1,403	\$4,189	PROGRAM COORDINATOR II	TRAFFIC OPERATION CENTER
19	1,438	\$4,168	PROGRAM COORDINATOR II	TRAFFIC OPERATION CENTER
20	1,651	\$4,148	JANITOR IV	CUSTODIAL SERVICES

¹³ Excludes toll collectors.

¹⁴ Amounts reported for the period November 1, 2009 through July 1, 2014.

* Holder also has a MassDOT vehicle equipped with a non-revenue transponder.