

SENATE No. 1103

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to teachers' retirement credits for parochial schools..

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 32 of the General Laws as appearing in the 2004
2 Official Edition, is hereby amended by inserting after subdivision (4A) the following seven
3 subdivisions: - (4B) Parochial school or public or private academy. A member who taught in a
4 parochial school or in a public or private academy may purchase up to 3 years of service credit
5 for that service under subdivisions (4C) to (4H), inclusive.

6 (4C) The member shall have taught in a school approved by the department of education
7 or the education department of another state while holding an appropriate teaching certificate.

8 (4D) The member shall before any retirement benefit becomes effective for that member,
9 make contributions into the members retirement fund, for the years of private or parochial school
10 teaching on the same basis as the member would have made contributions had the service been
11 as a state employee or teacher in the Commonwealth, including interest at a rate to be set by the
12 board not to exceed regular interest by more than five percentage points. The member's earnings
13 for the years of private or parochial school teaching must be assumed to have been the same as
14 the average salary for teachers in the Commonwealth as determined by the department of

15 education for each of the years when the private or parochial school teaching took place. Interest
16 shall be computed beginning at the end of the year when those contributions would have been
17 made, if the service had been as a state employee or teacher in the Commonwealth, to the date of
18 payment. Payment must be made by a single direct payment or annual direct payments to the
19 retirement system in accordance with subdivision (4A).

20 (4E) The member shall have begun membership before January 1, 1976.

21 (4F) The member's last ten years of creditable service before the date of retirement must
22 be as a state employee or teacher in the Commonwealth.

23 (4G) Upon completion payment of the contributions under subdivision (4D) the member
24 shall be granted service credit for the period of time for which the contributions have been
25 made. Upon making partial payment of the contributions under subdivision (4D) the member
26 shall be granted service credit on a pro rata basis in accordance with rules adopted by the board.

27 (4H) Alternative. In the determination of the retirement benefit under this subdivision, if
28 service credit for private or parochial school teaching is not allowed under (4C) or (4E)
29 additional service credit for private or parochial school teaching is allowed for any member who
30 meets the requirements of subdivisions (4B) and (4F) if the member, before any retirement
31 benefit becomes effective for that member, pays into the member's retirement fund, by a single
32 direct payment or annual direct payments to the retirement system, an amount equal to the
33 contributions he would have otherwise paid into the retirement system for said period together
34 with regular interest thereon.

35 Annual payments shall be made in accordance with subdivision (4A).