

HOUSE No. 23

So much of the recommendations of the Massachusetts Teachers' Retirement Board (House, No. 18) as relates to clarifying and normalizing non-public school service purchases. Public Service.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act clarifying and normalizing non-public school service purchases.

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: Subdivision (1) of section 4 of Chapter 32 is hereby amended by striking
2 out paragraph (p) and inserting in place thereof the following paragraphs:

3 (p) Any member of a contributory retirement system who is engaged in a teaching
4 position and holds a license issued by the department of elementary and secondary education or
5 is exempted from the requirement of licensure and who was previously employed as a teacher
6 as defined in section 1 in a special education program for school aged children in a non-public
7 school in the commonwealth, if the tuition of all pupils in said non-public school was financed
8 in part or in full by the commonwealth may, before the date any retirement allowance becomes
9 effective for him, establish such service as creditable service by depositing into the annuity
10 savings fund of the system of which he is a member in one sum, or in installments, upon such
11 terms and conditions as the board may prescribe, an amount equal to that which would have been
12 withheld as regular deductions from his regular compensation for such previous period, or most
13 recent portion thereof, as he may elect, had such service been rendered in a public school of the

14 commonwealth plus buyback interest to the date of such deposit for such previous period, or
15 most recent portion thereof, as he may elect. Payment shall not be made and no credit shall be
16 allowed for such non-public school service in excess of the total service rendered in a public
17 school of the commonwealth to which the member would be entitled to receive credit if he
18 remained in service to age sixty-five, with the maximum credit for service in such non-public
19 schools not to exceed ten years; provided, that no credit shall be allowed and no payment shall be
20 accepted for any service for which the member shall be entitled to receive a retirement
21 allowance, annuity or pension from any other source. Upon completion of such payments, such
22 member shall receive the same credit for such period of his previous non-public school service or
23 portion thereof elected, as would have been allowed had such service been rendered by him in a
24 public school of the commonwealth. Such member shall furnish the board with such information
25 as it shall require to determine the amount to be paid and the credit to be allowed under this
26 paragraph. At the time a retirement allowance becomes due to a member or to a beneficiary
27 under option (d) of subdivision (2) of section twelve, if the service rendered in public schools of
28 the commonwealth on the date either the retirement allowance becomes effective, or on the date
29 the member attained age sixty-five, whichever occurs first, is less than the service in said non-
30 public schools for which the member has paid, credit shall be allowed only for the most recent
31 service rendered in said non-public schools equal to such service rendered in the public schools
32 of the commonwealth and the amount paid for such additional service shall be refunded with
33 accumulated interest, refund to be made only when the retirement allowance becomes due to the
34 member or to the beneficiary under option (d) of subdivision (2) of section twelve, and if it is
35 found that payment has been accepted for any service for which the member is entitled to a

36 retirement allowance, annuity or pension from any other source, the amount paid for such service
37 with accumulated interest shall also be refunded with no retirement credit allowed.

38 For the purposes of this section, “non-public school” shall mean an institution operated
39 by a private entity in the Commonwealth that will lead to or award school-aged children either a
40 high school diploma or its equivalent; service in a “non-public school” does not include activities
41 in a residence or afterschool program.