

# **HOUSE . . . . . No. 4443**

---

---

## The Commonwealth of Massachusetts

---

HOUSE OF REPRESENTATIVES, February 9, 2021.

The committee on Ways and Means, to whom was referred the Bill relative to the Massachusetts teachers' retirement system (House, No. 19), reports recommending that the same ought to pass with an amendment substituting therefor a Bill relative to the alternative superannuation retirement benefit program for teachers (House, No. 4443).

For the committee,

AARON MICHLEWITZ.

**HOUSE . . . . . No. 4443**

---

**The Commonwealth of Massachusetts**

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

An Act relative to the alternative superannuation retirement benefit program for teachers.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to clarify the mandatory participation in the alternative superannuation retirement benefit program through the teachers’ retirement system or the Boston retirement system, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*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. Paragraph (i) of subdivision (4) of section 5 of chapter 32 of the General  
2 Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out the fourth  
3 through eighth sentences, inclusive, and inserting in place thereof the following 2 sentences:-

4           A member of a contributory retirement system who transfers as a teacher into either the  
5 teachers’ retirement system or the Boston retirement system and begins contributing to the  
6 teachers’ retirement system or the Boston retirement system shall be a mandatory participant in  
7 the alternative superannuation retirement benefit program. A member who participates in the  
8 alternative superannuation retirement benefit program shall contribute not less than 5 years of  
9 retirement contributions at the rate of 11 per cent of regular compensation pursuant to section 22.

**CORRECTED**

10           SECTION 2. Said paragraph (i) of said subdivision (4) of said section 5 of said chapter  
11 32 is hereby further amended by striking out the last sentence.

12           SECTION 3. (a) Notwithstanding paragraph (i) of subdivision (4) of section 5 of chapter  
13 32 of the General Laws, an active or inactive member of the teachers' retirement system or of the  
14 Boston retirement system who: (i) is a teacher; (ii) transferred from another contributory  
15 retirement system pursuant to paragraph (a) of subdivision (8) of section 3 of said chapter 32 to  
16 either the teachers' retirement system or the Boston retirement system; (iii) became eligible for  
17 membership in either the teachers' retirement system or the Boston retirement system on or after  
18 July 1, 2001 and not later than June 30, 2022, inclusive; (iv) began contributing to either the  
19 teachers' retirement system or the Boston retirement system on or after July 1, 2001 and not later  
20 than June 30, 2022; and (v) did not provide a written election to participate in the alternative  
21 superannuation retirement benefit program to such retirement system on or before December 31,  
22 2022 shall have a new 1 time opportunity to elect to participate in the alternative superannuation  
23 retirement benefit program.

24           (b) A qualifying member shall make the election provided under subsection (a) on or  
25 after January 1, 2023 but not later than June 30, 2023; provided, however, that a member entitled  
26 to make an election under this section who applies for retirement prior to the foregoing election  
27 period shall be given a 1 time opportunity to participate in the alternative superannuation  
28 retirement benefit program prior to retirement; provided further, that if the teachers' retirement  
29 system or the Boston retirement system receives the transfer of the member's account on or after  
30 July 1, 2022, the member shall have 180 days from the date that the teachers' retirement system  
31 or the Boston retirement system receives the transfer of the member's account from the prior  
32 retirement system to elect out of the alternative superannuation retirement benefit program.

**CORRECTED**

33           (c) A member who participates in the alternative superannuation retirement benefit  
34 program under this section shall make contributions at the rate of 11 per cent pursuant to section  
35 22 of chapter 32 of the General Laws and may be required to provide make-up contributions at  
36 the rate of 11 per cent, upon such terms and conditions as the relevant retirement system may  
37 require, from the date that such member established membership in the teachers' retirement  
38 system or the Boston retirement system.

39           (d) An election made pursuant to this section shall be irrevocable. If the member has the  
40 opportunity to elect to participate in the alternative superannuation retirement benefit program  
41 and does not elect to participate within the prescribed period, the member shall be considered to  
42 have affirmatively elected not to participate in the alternative superannuation retirement benefit  
43 program. If the member has the opportunity to elect not to participate in the alternative  
44 superannuation retirement benefit program and does not elect not to participate within the  
45 prescribed period, the member shall be deemed to have affirmatively elected to participate in the  
46 alternative superannuation retirement benefit program. A member who participates in the  
47 alternative superannuation retirement benefit program after having had the opportunity to elect to  
48 participate or not to participate in the alternative superannuation retirement benefit program and  
49 who pays additional contributions, but does not complete the creditable service or teaching  
50 service requirements of this subdivision, shall, upon termination from membership in or  
51 retirement from the system, be reimbursed for any additional contributions, plus regular interest,  
52 as determined by the teachers' retirement board or the Boston retirement board.

53           SECTION 4. Notwithstanding any general or special law to the contrary, the fourth and  
54 fifth sentences of paragraph (i) of subdivision (4) of section 5 of the General Laws, as inserted by  
55 section 1, shall apply to a member of a contributory retirement system who transfers as a teacher

CORRECTED

56 into either the teachers' retirement system or the Boston retirement system and begins  
57 contributing to the teachers' retirement system or the Boston retirement system on or after July 1,  
58 2022; provided, however, that if the prior membership transferred includes service rendered prior  
59 to July 1, 2022, the member shall have 180 days from the date that the teachers' retirement  
60 system or the Boston retirement system receives the transfer of the member's account from the  
61 prior contributory retirement system to elect out of the alternative superannuation retirement  
62 benefit program.