

SENATE No. 1791

The Commonwealth of Massachusetts

PRESENTED BY:

John C. Velis

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to provide a retirement enhancement opportunity for certain members of the Massachusetts Teachers Retirement System.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>John C. Velis</i>	<i>Second Hampden and Hampshire</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>2/19/2021</i>
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>2/19/2021</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>2/22/2021</i>
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>3/1/2021</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>3/1/2021</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>3/1/2021</i>
<i>Patricia A. Duffy</i>	<i>5th Hampden</i>	<i>3/1/2021</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>3/1/2021</i>
<i>Jack Patrick Lewis</i>	<i>7th Middlesex</i>	<i>3/1/2021</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>3/1/2021</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>3/1/2021</i>
<i>Brendan P. Crighton</i>	<i>Third Essex</i>	<i>3/1/2021</i>
<i>Erika Uyterhoeven</i>	<i>27th Middlesex</i>	<i>3/1/2021</i>
<i>Michael D. Brady</i>	<i>Second Plymouth and Bristol</i>	<i>3/1/2021</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>3/1/2021</i>
<i>Jacob R. Oliveira</i>	<i>7th Hampden</i>	<i>3/9/2021</i>

<i>Daniel R. Carey</i>	<i>2nd Hampshire</i>	<i>3/9/2021</i>
<i>Patricia A. Haddad</i>	<i>5th Bristol</i>	<i>3/9/2021</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>3/9/2021</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>	<i>3/9/2021</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>3/10/2021</i>
<i>Anne M. Gobi</i>	<i>Worcester, Hampden, Hampshire and Middlesex</i>	<i>3/11/2021</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>3/11/2021</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/16/2021</i>
<i>Edward J. Kennedy</i>	<i>First Middlesex</i>	<i>3/16/2021</i>
<i>Susan L. Moran</i>	<i>Plymouth and Barnstable</i>	<i>3/16/2021</i>
<i>Paul R. Feeney</i>	<i>Bristol and Norfolk</i>	<i>3/23/2021</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>	<i>3/26/2021</i>
<i>Adam Gomez</i>	<i>Hampden</i>	<i>3/30/2021</i>
<i>Maria Duaiame Robinson</i>	<i>6th Middlesex</i>	<i>4/6/2021</i>
<i>Mary S. Keefe</i>	<i>15th Worcester</i>	<i>4/6/2021</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>	<i>4/6/2021</i>
<i>Walter F. Timilty</i>	<i>Norfolk, Bristol and Plymouth</i>	<i>4/26/2021</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>4/26/2021</i>
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	<i>4/26/2021</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>	<i>5/5/2021</i>
<i>John J. Cronin</i>	<i>Worcester and Middlesex</i>	<i>5/5/2021</i>
<i>Nick Collins</i>	<i>First Suffolk</i>	<i>5/12/2021</i>
<i>Marc R. Pacheco</i>	<i>First Plymouth and Bristol</i>	<i>5/12/2021</i>
<i>Diana DiZoglio</i>	<i>First Essex</i>	<i>6/23/2021</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>8/12/2021</i>

SENATE No. 1791

By Mr. Velis, a petition (accompanied by bill, Senate, No. 1791) of John C. Velis, Joanne M. Comerford, Susannah M. Whipps, Sal N. DiDomenico and other members of the General Court for legislation to provide a retirement enhancement opportunity for certain members of the Massachusetts Teachers Retirement System. Public Service.

The Commonwealth of Massachusetts

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

An Act to provide a retirement enhancement opportunity for certain members of the Massachusetts Teachers Retirement System.

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. Notwithstanding the provisions of chapter 32 of the General Laws or any
2 other general or special law to the contrary, any city, town, regional school committee,
3 independent or vocational technical school, county agricultural school or educational
4 collaborative which accepts the provisions of this act in the manner hereinafter provided shall, in
5 cooperation with and upon the prescribed notification to the teacher's retirement system
6 established under the provisions of section 20 of chapter 32 of the General Laws, establish and
7 implement a retirement enhancement opportunity program for members of the teachers'
8 retirement system; provided, that in order to be deemed eligible for any of the benefit options
9 under such program, a member shall: (i) be employed by a city, town, regional school
10 committee, independent or vocational technical school, county agricultural school or educational
11 collaborative which has accepted the provisions of this act in a timely manner as specified in this

12 act; (ii) be eligible to receive a superannuation retirement allowance in accordance with the
13 provisions of subdivisions (1) or (4) of section five or subdivision (1) of section ten of said
14 chapter 32 upon the effective retirement date specified in their written application to the teachers'
15 retirement board; (iii) be an active member of the teachers' retirement system; (iv) have filed a
16 written application, on a form approved by the teacher's retirement system, during one of the
17 application periods specified in this act; and (v) irrevocably agree to a payment schedule for the
18 purchase of service credit and age credit provided through this act. For the purposes of this act,
19 words shall have the same meanings as in chapter 32 of the General Laws, unless otherwise
20 expressly provided or unless the context clearly requires otherwise.

21 SECTION 2. This act shall be accepted only in the following manner: in a city, by vote of
22 the school committee and the city council, with the approval of the mayor or city manager; in a
23 town, by vote of the school committee, the select board, and the town meeting; in a regional
24 school district or for an independent vocational school, by vote of the regional school committee;
25 for a county agricultural school, with the approval of the county advisory board or other county
26 legislative body and of the county commissioners or other county executive authority, but in
27 Barnstable, Nantucket and Suffolk counties, by the county commissioners only; for an
28 educational collaborative, by vote of its board of directors, with the approval of the city councils
29 and town meetings in all member municipalities. Any fiscal oversight board or fiscal control
30 board established by a special act, which consists of at least the secretary of administration and
31 finance or his designee and the commissioner of revenue or his designee, must also approve a
32 municipality's acceptance. The retirement enhancement opportunity program authorized by this
33 act may be offered to teachers by any accepting city, town, regional school committee,
34 independent or vocational technical school, county agricultural school or educational

35 collaborative in 2021 and 2022. In order to offer the retirement enhancement opportunity
36 program in 2021, any such city, town, regional school committee, independent or vocational
37 technical school, county agricultural school or educational collaborative must accept the
38 retirement enhancement opportunity program on or after the effective date of this act. The
39 application period in 2021 for retirement under this program shall commence seven days after
40 acceptance of this act and end on July 31, 2021. Teachers retiring pursuant to this program in
41 2021 shall be retired for superannuation between June 30, 2021 and August 31, 2021. In order to
42 offer the retirement enhancement opportunity program in 2022, any such city, town, regional
43 school committee, independent or vocational technical school, county agricultural school or
44 educational collaborative must accept this act on or after January 1, 2022. The application period
45 in 2022 for retirement under this program shall commence seven days after acceptance of this act
46 and end on July 31, 2022. Teachers retiring pursuant to this program in 2022 shall be retired for
47 superannuation between June 30, 2022 and August 31, 2022. Provided that the application period
48 for the eligible employee classified by the Centers for Disease Control and Prevention as being at
49 increased risk for getting severely ill from COVID-19, shall begin seven days after any such city,
50 town, regional school committee, independent or vocational technical school, county agricultural
51 school or educational collaborative has accepted this act and end on July 31, 2022 or throughout
52 the duration of the governor's March 10, 2020 declaration of a state of emergency, whichever is
53 longer. Said teachers classified by the Centers for Disease Control and Prevention as being at
54 increased risk for getting severely ill from COVID-19, retiring pursuant to this program shall be
55 retired for superannuation by August 31, 2022 or within thirty days of the cancelation of the
56 Governor's March 10, 2020 declaration of a state of emergency, whichever is longer. In the
57 event there is a dispute concerning an employee's status with respect to the Centers for Disease

58 Control and Prevention increased risk categories, such dispute shall be resolved by decision of a
59 regional medical panel, as provided by subsection (3) of section 6 of chapter 32. The decision of
60 the regional medical panel shall be final. Provided that an employee who submits an application
61 to the teachers' retirement board on or after January 1, 2021 but prior to the effective date of this
62 act and has met the eligibility qualifications established in parts (i), (ii) and (iii) of section 1 of
63 this act at the time of their application shall be eligible to purchase service credit and age credit
64 as provided under this act.

65 SECTION 3. An employer that accepts the provisions of this act is required to fill any
66 vacancies created by exercise of rights under this act on or before the start of the subsequent
67 school year. In order to ensure that all positions vacated by the retirement of employees
68 exercising rights under this act are filled prior to the beginning of the following school year, at
69 the time this act is accepted, the employer shall vote to adopt a plan to fill all vacancies created
70 as a result of employees exercising rights under this act; provided, that an employer may avoid
71 this requirement by demonstrating that said vacancy is the result of declining enrollment and it
72 will have no negative impact on class size or educational programs offered and shall be subject
73 to collective bargaining with the relevant employee organization pursuant to chapter 150E.

74 SECTION 4. Notwithstanding any provisions of said chapter 32 to the contrary, the
75 normal yearly amount of the retirement allowance for an eligible employee who is employed by
76 a city, town, regional school committee, independent or vocational technical school, county
77 agricultural school or educational collaborative which accepts the provisions of this act and who
78 has paid the full amount of regular deductions on the total amount of regular compensation as
79 determined under paragraph (a) of subdivision (2) of section 5 of said chapter 32 or subsection
80 (4)(i) of section 5 of chapter 32, shall be based on the average annual rate of regular

81 compensation as determined under said paragraph (a) and shall be computed according to the
82 table contained in said paragraph (a), or as prescribed under subsection (4)(i) of chapter 5 of
83 chapter 32, based on the age of such member and his number of years and full months of
84 creditable service at the time of his retirement increased by up to five years of age and by up to
85 five years of creditable service or by a combination of additional years of age and service the
86 sum of which shall not be greater than ten. An employee who retires and receives an additional
87 benefit in accordance with the provisions of this act shall be deemed to be retired for
88 superannuation under the provision of said chapter 32 and shall be subject to any and all
89 provisions of said chapter 32.

90 The total normal yearly amount of the retirement allowance, as determined in accordance
91 with the provisions of section 5 of said chapter 32, of any employee who retires and receives an
92 additional benefit under the retirement enhancement opportunity program in accordance with the
93 provisions of this act shall not exceed four-fifths of the average annual rate of his regular
94 compensation received during any period of three consecutive years of creditable service for
95 which the rate of compensation was the highest or of the average annual rate of his regular
96 compensation received during the periods, whether or not consecutive, constituting his last three
97 years of creditable service preceding retirement, whichever is greater; provided, that the total
98 normal yearly amount of the retirement allowance, as determined in accordance with the
99 provisions of section 5 of said chapter 32, of any employee who became a member on or after
100 April 2, 2012, who retires and receives an additional benefit under the retirement enhancement
101 opportunity program in accordance with the provisions of this act shall not exceed four-fifths of
102 the average annual rate of his regular compensation received during any period of five
103 consecutive years of creditable service for which the rate of compensation was the highest or of

104 the average annual rate of his regular compensation received during the periods, whether or not
105 consecutive, constituting his last five years of creditable service preceding retirement, whichever
106 is greater.

107 SECTION 5. The commissioner of the public employee retirement administration shall
108 conduct a valuation analysis of the costs attributable to the provisions of this act, which shall be
109 used to determine the cost for eligible employees to purchase service credit and age credit
110 provided under this act; provided, that the commissioner shall ensure that any additional
111 payments are in compliance with the appropriate provisions of the Internal Revenue Code. The
112 commissioner shall file a report in writing of his findings within thirty days of the passage of this
113 act; provided, that said report shall be filed with the joint committee on public service and the
114 house and senate committees on ways and means, and the teachers' retirement board within thirty
115 days of the passage of this act. Eligibility to retire under the retirement enhancement opportunity
116 program established by this act shall be contingent upon the payment as determined by the
117 commissioner of the public employee retirement administrator's analysis, in 1 lump sum or in
118 installments upon such terms as the teachers' retirement board may provide, of the total cost and
119 the actuarial liabilities attributable to the additional benefits payable in accordance with the
120 provisions of this act; provided further that nothing in this act shall prohibit the employer or the
121 commonwealth from paying, in whole or in part, the employees' required payment, subject to
122 any and all obligations to collectively bargain with a relevant employee organization pursuant to
123 chapter 150E.

124 The department of elementary and secondary education shall list each position made
125 vacant by the retirement of an employee who retires with an enhanced benefit in accordance with
126 the provisions of this act and shall file such list with the joint committee on public service and

127 the house and senate ways and means committees on or before September 1, 2021 and shall file
128 an updated list on or before September 1, 2022; provided, that for each position the list includes:
129 (1) the classification title of such position; (2) the salary range for such title; and (3) the salary
130 payable to the person who so retired from such position; provided, however, that any such city,
131 town, county or district that fails to fill a vacancy pursuant to section 3 of this act, shall be
132 responsible for paying the total cost attributable to the additional benefits payable in accordance
133 with the section 5 of this act. To make said payment, the commissioner of the department of
134 revenue shall deduct such liability from the annual education aid provided pursuant to chapter 70
135 to said city, town, county or district; provided further, that such liability deducted shall be
136 appropriated to the commonwealth's pension liability fund; and provided further, that ancillary
137 costs attributable to any employee who retires under the retirement enhancement opportunity
138 program established by this act, limited to the payment of accrued vacation, unused sick leave or
139 any other severance payment, shall be the financial obligation of such city, town, county or
140 district.