

**HOUSE . . . . . No. 30**

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**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act clarifying creditable service buyback for publicly funded non-public 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. Subdivision (1) of section 4 of chapter 32 of the General Laws, as  
2 appearing in the 2022 Official Edition, is hereby amended by striking out paragraph (p) and  
3 inserting in place thereof the following paragraph:-

4 (p) For the purposes of this paragraph, the following words shall, unless the context  
5 clearly requires otherwise, have the following meanings:-

6 “Non-public school”, an institution operated by a private entity in the commonwealth that  
7 offers a special education program as approved by the Department of Elementary and Secondary  
8 Education; provided, that service in a non-public school shall not include activities in a residence  
9 or afterschool program.

10 “School age child”, as defined in section 1 of chapter 71B.

11 “Special education”, as defined in section 1 of chapter 71B.

12 Any member of a contributory retirement system who is engaged in a teacher position  
13 and holds a license issued by the department of elementary and secondary education or is  
14 exempted from the requirement of licensure and who was previously employed as a teacher as  
15 defined in section 1 in a special education program for school-aged children in a non-public  
16 school, if the tuition of all pupils in said non-public school was financed in part or in full by the  
17 commonwealth, may, before the date any retirement allowance becomes effective for the  
18 member, establish such service as creditable service by depositing into the annuity savings fund  
19 of the relevant system in 1 sum, or in installments, upon such terms and conditions as the board  
20 may prescribe, an amount equal to that which would have been withheld as regular deductions  
21 from regular compensation for such previous period, or most recent portion thereof, as the  
22 member may elect, had such service been rendered in a public school of the commonwealth, plus  
23 buyback interest to the date of such deposit for such previous period, or most recent portion  
24 thereof, as the member may elect. Payment shall not be made and no credit shall be allowed for  
25 such non-public school service in excess of the total service rendered in a public school of the  
26 commonwealth to which the member would be entitled to receive credit if the member remained  
27 in service to age 65, with the maximum credit for service in non-public schools not to exceed 10  
28 years; provided, that no credit shall be allowed and no payment shall be accepted for any service  
29 for which the member shall be entitled to receive a retirement allowance, annuity or pension  
30 from any other source. Upon completion of such payments, the member shall receive the same  
31 credit for such period of the member's previous non-public school service or portion thereof  
32 elected, as would have been allowed had such service been rendered by the member in a public  
33 school of the commonwealth. The member shall furnish the board with such information as it  
34 shall require to determine the amount to be paid and the credit to be allowed under this

35 paragraph. At the time a retirement allowance becomes due to a member or to a beneficiary  
36 under option (d) of subdivision (2) of section 12, if the service rendered in public schools of the  
37 commonwealth on the date either the retirement allowance becomes effective, or on the date the  
38 member attained age 65, whichever occurs first, is less than the service in said non-public  
39 schools for which the member has paid, credit shall be allowed only for the most recent service  
40 rendered in said non-public schools equal to such service rendered in the public schools of the  
41 commonwealth and the amount paid for such additional service shall be refunded with  
42 accumulated interest, refund to be made only when the retirement allowance becomes due to the  
43 member or to the beneficiary under option (d) of subdivision (2) of section 12, and if it is found  
44 that payment has been accepted for any service for which the member is entitled to a retirement  
45 allowance, annuity or pension from any other source, the amount paid for such service with  
46 accumulated interest shall also be refunded with no retirement credit allowed.