

**HOUSE . . . . . No. 44**

---

**The Commonwealth of Massachusetts**

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

An Act relative to non-Commonwealth entities.

*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 4 of section 28 of chapter 32 of the General Laws, as  
2 appearing in the 2022 Official Edition, is hereby amended by striking out paragraph (c) and  
3 inserting in place thereof the following paragraph (c):-

4 (c) Notwithstanding any general or special law to the contrary, each district, non-  
5 commonwealth governmental unit, or educational collaborative as authorized by the provisions  
6 of section four E of chapter forty, the employees of which have become, or which become  
7 members of the state employees retirement system under the provisions of this subdivision or  
8 any other previous act, shall remit to the state board of retirement as the employer's normal cost  
9 as determined by the actuary, of benefits earned during each year by such employees who are  
10 members of the state employees' retirement system.

11 The actuary shall determine such cost as a percentage of the payroll of the district, non-  
12 commonwealth entity and collaborative for such employees based upon the most recent actuarial  
13 valuation of the state retirement system. The actuary may consider factors including types of

14 governmental unit, employee demographic information, and employee group classification to  
15 help in the determination of said percentage. Said cost shall be paid monthly and deposited in  
16 the pension reserve fund of the state employees' retirement system. The actuary shall review the  
17 percentage determined in this paragraph at least every three years.

18 SECTION 2. Subdivision 4 of section 28 of chapter 32 of the General Laws, as so  
19 appearing, is hereby further amended by adding the following paragraph:-

20 (d) The state retirement board upon terms and conditions it may establish, may require a  
21 participating employer governed by this sub-section, who fails to remit either its normal cost  
22 amount as determined in paragraph (c), or the contributions made on behalf of employees who  
23 are members of the Massachusetts State Employees Retirement System as required by section 22  
24 of Chapter 32, by the first day of the second month following the work month, to pay an  
25 additional amount equal to 10% of the total amount of delinquent contributions. The state  
26 retirement board shall have the right to commence an action in contract for payment of  
27 outstanding amounts determined to be due in accordance with the provisions of this chapter.

28 SECTION 3. Section 28 of chapter 32 of the General Laws, as so appearing, is hereby  
29 further amended by inserting at the end thereof the following subdivision:-

30 (9) For the purposes of this section, "non-commonwealth governmental unit" shall mean  
31 an employer as defined in section one of chapter 32 whose employees are not employees of the  
32 commonwealth or an agency thereof, employed in a position in the service of the  
33 commonwealth, and whose regular compensation is not paid by the commonwealth, eligible for  
34 membership in the state employees retirement system and the requirements in connection  
35 therewith.

36           SECTION 4. Reimbursements currently outstanding to the state retirement board under  
37 paragraph (c) of sub-section (4) of section 28 of chapter 32 for calendar years 2013, 2014, and  
38 2015 shall not be required.

39           Reimbursements currently outstanding to the state retirement board under paragraph (c)  
40 of sub-section (4) of section 28 of chapter 32 for calendar years 2016, 2017 and 2018 shall be  
41 required and remitted under terms and conditions as may be prescribed by the board.

42           SECTION 5. Sections 1 and 2 of this act shall take effect on July 1, 2025.