

SENATE No. 3109

The Commonwealth of Massachusetts

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

SENATE, June 4, 2026.

The committee on Senate Ways and Means to whom was referred the House Bill relative to benefits for teachers (House, No. 4361) (also based on Senate, No. 1884); reports, recommending that the same ought to pass with an amendment striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 3109.

For the committee,
Michael J. Rodrigues

The Commonwealth of Massachusetts

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

1 (a) Notwithstanding paragraph (i) of subdivision (4) of section 5 of chapter 32 of the
2 General Laws, an active or inactive member of the teachers’ retirement system or the Boston
3 retirement system who: (i) is a teacher as defined in section 1 of said chapter 32; (ii) became
4 eligible for membership in either the teachers’ retirement system or the Boston retirement system
5 before July 1, 2001; (iii) began contributing to the teachers’ retirement system or the Boston
6 retirement system before July 1, 2001; and (iv) was eligible but did not provide a written election
7 to participate in the alternative superannuation retirement benefit program established under said
8 subdivision (4) of said section 5 of said chapter 32 to the teachers’ retirement system or the
9 Boston retirement system before July 1, 2001 or declined to participate in the alternative
10 superannuation retirement benefit program before July 1, 2001, shall have a new 1-time
11 opportunity to elect to participate in said alternative superannuation retirement benefit program
12 pursuant to this act.

13 (b) An eligible member may make the election provided under subsection (a) on or after
14 the effective date of this act but not later than June 30, 2027.

15 (c) An eligible member who elects to participate in the alternative superannuation
16 retirement benefit program under this act shall make contributions at the rate of 11 per cent

17 pursuant to clause (vi) of subsection (b) of section 22 of chapter 32 of the General Laws and
18 shall provide make-up contributions equal to the difference between the (i) amount that would
19 have been withheld as regular deductions at the rate of 11 per cent from the member's regular
20 compensation pursuant to said section 22 of said chapter 32, retroactive to July 1, 2001; and (ii)
21 regular deductions actually withheld from the member's regular compensation over such period,
22 plus actuarial assumed interest at the rate in effect from year to year, compounded annually. The
23 member shall make such make-up contributions in one sum, or in installments, under such terms
24 and conditions as the relevant retirement system may require.

25 (d) An election made pursuant to this act shall be irrevocable. If an eligible member does
26 not elect to participate within the time period prescribed in subsection (b), the member shall be
27 considered to have affirmatively elected not to participate in the alternative superannuation
28 retirement benefit program.

29 (e) An eligible member, who elects to participate in the alternative superannuation
30 retirement benefit program pursuant to this act and pays additional retirement contributions
31 pursuant to said program, but who does not complete the creditable service or teaching service
32 requirements of paragraph (i) of subdivision (4) of section 5 of chapter 32 of the General Laws,
33 shall, upon termination from membership in or retirement from the relevant retirement system,
34 be reimbursed for any additional contributions, plus regular interest, as determined by the
35 teachers' retirement board or the Boston retirement board.

36 (f) The teachers' retirement system and the Boston retirement system shall notify eligible
37 active or inactive members of the teachers' retirement system and the Boston retirement system
38 and school districts about the opportunity established in subsection (a).