

November 4, 2024

Mr. Steven T. James, House Clerk
Office of the Clerk of the House
State House, Room 145
Boston, MA 02133

Dear Mr. James:

Pursuant to the provisions of Section 33 of Chapter 30 of the General Laws, I hereby submit the attached legislative recommendations from the Massachusetts Teachers' Retirement Board for consideration during the 2025-2026 legislative session.

The attachments to this letter contain summaries of eight proposed recommendations and actual legislative drafts incorporating the recommendations. The eight proposed bills are:

1. AN ACT ESTABLISHING A SPECIAL COMMISSION ON RETIREMENT CREDIT PURCHASES
2. AN ACT RELATIVE TO PENSION FORFEITURE
3. AN ACT RELATIVE TO THE INTEREST CHARGED ON REFUND BUYBACKS
4. AN ACT CLARIFYING CREDITABLE SERVICE BUYBACK FOR PUBLICLY FUNDED NON-PUBLIC SCHOOLS
5. AN ACT RELATIVE TO REDUCING DELINQUENT PENSION REPORTING
6. AN ACT TO EXTEND THE OPPORTUNITY TO PURCHASE TEACHING SERVICE IN ALL TERRITORIES OF THE U.S.
7. AN ACT RELATIVE TO THE DEFINITION OF WAGES FOR RETIREMENT CALCULATIONS
8. AN ACT RELATIVE TO PARENTAL AND FAMILY LEAVE EQUITY FOR MEMBERS OF PUBLIC RETIREMENT SYSTEMS

Please feel free to contact me should you have any questions about the content of these recommendations or need any additional information. Thank you for your assistance.

Sincerely,



Erika Glaster
Executive Director

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**LEGISLATIVE RECOMMENDATIONS OF THE
MASSACHUSETTS TEACHERS' RETIREMENT BOARD
2025-2026 Legislative Session**

1. AN ACT ESTABLISHING A SPECIAL COMMISSION ON RETIREMENT CREDIT PURCHASES

The purpose of this study would be to evaluate and study the costs and benefits attributable to all service purchases allowed under Chapter 32, to review the associated actuarial liabilities, to recommend appropriate cost-sharing between employee and employer, to explore whether the types of allowable service purchases can be expanded, and recommend any other changes deemed necessary to improve the long-term sustainability of the MTRS and other Massachusetts contributory retirement systems.

2. AN ACT RELATIVE TO PENSION FORFEITURE

This legislation would make substantive and technical changes to the retirement statutes regarding the forfeiture of a Massachusetts public employee retirement benefit. The legislation would: re-define the phrase "criminal offense involving violation of the laws applicable to his office or position" in the case of a member whose primary job responsibilities involve contact with children or any member of the Massachusetts Teachers' Retirement System or a teacher who is a member of the Boston Retirement System to include possession of child pornography under G.L. c. 272, § 29C, as well as other sex offenses involving children; restrict forfeitures to felony convictions; allow for an "innocent beneficiary" named as an Option C beneficiary to collect the Option C survivor benefit notwithstanding the member's forfeited benefit; continue to allow total forfeiture, but also allow retirement boards the option of a tiered reduction in pension benefits depending on the severity of the crime; and other technical changes.

3. AN ACT RELATIVE TO THE INTEREST CHARGED ON REFUND BUYBACKS

This technical change would correct an oversight and bring the statute in line with other buyback provisions that require interest to be paid through the date the buyback has been completed.

4. AN ACT CLARIFYING SERVICE BUYBACK FOR PUBLICLY FUNDED NON-PUBLIC SCHOOLS

This legislation would clarify the eligibility requirements of educators who may purchase service credit for educational services provided to Massachusetts K-12 students in a publicly-funded non-public school. Additionally, the legislation would make the cost calculation consistent with the other service purchase sections in Chapter 32.

5. AN RELATIVE TO REDUCING DELINQUENT PENSION REPORTING

This legislation would establish monetary penalties for employers who are noncompliant with pension data reporting requirements and transferring employee and employer retirement contributions to the appropriate retirement system.

6. AN ACT TO EXTEND THE OPPORTUNITY TO PURCHASE TEACHING SERVICE IN ALL TERRITORIES OF THE UNITED STATES

This legislation would extend the opportunity to purchase up to five years of teaching service, which is presently limited to teaching in the public schools of Puerto Rico, to include the public schools of all Territories of the United States.

7. AN ACT RELATIVE TO THE DEFINITION OF WAGES FOR RETIREMENT CALCULATIONS

This legislation would allow supplemental pay while on workers compensation benefits to be defined as wages for retirement calculations.

8. AN ACT RELATIVE TO PARENTAL AND FAMILY LEAVE EQUITY FOR MEMBERS OF PUBLIC RETIREMENT SYSTEMS

This legislation would extend membership rights to any member who is on an authorized leave of absence without pay for more than one year if such

leave is permitted under the family and medical leave laws pertaining to his position.