

**MASSACHUSETTS PUBLIC EMPLOYEE
CONTRIBUTORY RETIREMENT SYSTEMS**

IRS DETERMINATION LETTER FILING—LOCAL OPTIONS WORKSHEET

As part of the filing for a determination letter with the Internal Revenue Service, the local unit will need to complete the worksheet below.

ELIGIBILITY RULES

The rules for eligibility to participate under the retirement system, in addition to those set forth in M.G.L., Chapter 32, are as follows:

(Either attach your regulations regarding eligibility to participate or fill in the blank above if you have any eligibility restrictions. If you need more space, please attach another sheet.)

DISABILITY/DEATH BENEFIT LOCAL OPTIONS

- **Accidental Death Supplemental Dependent Allowance (C. 55 of the Acts of 2006, C. 64, § 3 of the Acts of 2006)**

Increases death benefit for surviving children under M.G.L. c. 32, § 9(2)(d)(ii). Only available as a local option to those 96 boards which have previously accepted the local option to increase the supplemental dependent allowance for children of accidental disability retirees contained in M.G.L. c. 32, § 7(2)(a)(iii). Any retirement system which has accepted the additional pension for dependent children provided in M.G.L. c. 32, § 9(2)(d)(ii) shall pay an annual amount of \$667.92 beginning July 1, 2007 for each eligible child as defined in M.G.L. c. 32, § 9(2)(d). **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Supplemental Dependent Allowance**

Any retirement system which has accepted the supplemental dependent allowance provided for in G.L. c. 32 § 7(2)(a)(iii), or which has accepted the provisions of G.L. c.

32, § 22D (under which the supplement dependent allowance is also deemed to have been accepted), shall pay an annual amount of \$667.92 beginning July 1, 2007 for each eligible child as defined in G.L. c. 32, § 7(2)(a)(iii). **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Disability Retirement Benefits for Veterans (M.G.L. c. 32, § 7)**

M.G.L. c. 32, § 7(e) (as amended by Section 1 of Chapter 157 of the Acts of 2005) states that any member of Group 1, Group 2 or Group 4 who retires due to an accidental disability who is a veteran will receive an additional yearly retirement allowance of \$15 for each year of creditable service or a fraction thereof, and the total amount of this additional yearly retirement allowance will not exceed \$300. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Disability Retirement Benefits for Veterans (C. 157, § 2 of the Acts of 2005)**

Section 2 of Chapter 157 of the Acts of 2005 states that any member of Group 1, Group 2, or Group 4 who is a veteran will receive an additional yearly retirement allowance of \$15 for each year of creditable service or a fraction thereof retroactively to a retiree's date of retirement. If Section 2 is accepted, payments will be retroactive to the date of retirement for living retirees only. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **10 Year Ordinary Disability (M.G.L. c. 32, § 6(1))**

Permits a non-veteran to be retired for ordinary disability with 10 years of creditable service (For boards which have not accepted this option, non-veterans must have 15 years of creditable service in order to retire for ordinary disability.) **Check appropriate box regarding whether you have accepted this option.**

Yes

No

CREDITABLE SERVICE LOCAL OPTIONS

- **Call Firefighter Creditable Service (M.G.L. c. 32, § 4(2)(b))**

The Board shall credit as full-time service not to exceed a maximum of five years that period of time during which a reserve or permanent-intermittent police officer or a reserve, permanent-intermittent or call firefighter was on his respective list and was eligible for assignment to duty subsequent to his appointment as a professional firefighter with the same government unit. Such creditable service shall only be credited if such permanent-intermittent or call firefighter was later appointed as a permanent member of the same fire department. Beyond the five years, credit is given on a day by day basis for time actually worked. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Call Firefighter Creditable Service (M.G.L. c. 32, § 4(2)(b)(1/2))**

Creditable service for members employed as permanent-intermittent or call firefighters is not to be predicated on such members' subsequent appointment as permanent members of the fire department. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Creditable Service During Layoff for Police/Fire (Chapter 235, Acts of 1994)**

Chapter 235 of the Acts of 1994 provides an award of creditable service to certain police officers and firefighters who were terminated by a reduction in force and subsequently reinstated to their former positions within three years of such termination. This Act credits a qualifying member with active service for such period of time that such member was unemployed pursuant to the conditions of the Act. A retirement board implementing this Act shall charge the member an amount equal to the accumulated regular deductions otherwise payable by the member during the period of unemployment at the rate of compensation the member was receiving at the time of termination plus regular interest to the date of reinstatement. The member is also required to pay an amount equal to the accumulated regular deductions withdrawn by the member, if any, with the regular interest to the member's date of reinstatement. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Creditable Service During Layoff for Police/Fire C. 324 (Acts of 1983)**

Chapter 324 of the Acts of 1983 provides an award of creditable service to certain police officers and firefighters who were terminated by a reduction in force in 1981 and 1982, and who returned to service prior to July 1, 1983. This act credits a qualifying member with active service for such period of time that such member was unemployed pursuant to the conditions of the act. A retirement board implementing this act shall charge the member an amount equal to the accumulated regular deductions otherwise payable by the member during the period of unemployment at the rate of compensation the member was receiving at the time of termination plus regular interest to the date of reinstatement. The member is also required to pay an amount equal to the accumulated regular deductions withdrawn by the member, if any, with the regular interest to the member's date of reinstatement. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **Library Trustee Creditable Service (M.G.L. c. 32, § 4(1)(o½))**

As added by Chapter 456 of the Acts of 1998, this local option allows library trustees who did not receive compensation for their services to receive creditable service by depositing into the annuity savings fund an amount equal to what they would have paid if they had been compensated at a rate of \$2,500 per year plus regular interest. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

BENEFIT PAYMENT OPTIONS AND FORMULAS

- **Option C Pop-Up**

Section 288 of the Acts of 1998 (the Fiscal Year 1999 State Budget law) allows for a pension allowance adjustment for those members who retired prior to January 12, 1988, chose Option (C) and whose beneficiary predeceased them. **Check appropriate box regarding whether you have accepted this option.**

Yes

No

- **3 Year Average Compensation for Termination Allowance**

If a member's system has accepted the provisions of Chapter 473 of the Acts of 1984, the termination allowance authorized pursuant to M.G.L. c. 32, § 10(2)(a) is calculated based

upon a three year average annual rate of compensation. **Check appropriate box regarding whether you have accepted this option.**

Yes

No