MEMORANDUM #23, 2011

Commonwealth of Massachusetts | Public Employee Retirement Administration Commission Five Middlesex Avenue, Suite 304, Somerville, MA 02145 Ph 617 666 4446 | Fax 617 628 4002 | TTY 617 591 8917 | www.mass.gov/perac Domenic J. F. Russo, *Chairman Auditor* Suzanne M. Bump | Paul V. Doane | James M. Machado | Donald R. Marquis | Robert B. McCarthy | Gregory R. Mennis

Joseph E. Connarton, Executive Director

MEMORANDUM

TO: All Retirement Boards

FROM: Joseph E. Connarton, Executive Director

RE: Cost of Living Increase for Supplemental Dependent Allowance Paid to Accidental Disability Retirees and Accidental Death Survivors

DATE: July 19, 2011

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 supplemental dependent allowance is also deemed to have been accepted), shall pay an annual amount of \$751.80 beginning July 1, 2011 for each eligible child as defined in G.L. c. 32, \$ 7(2)(a)(iii).

Also, any retirement system which has accepted the additional pension for dependent children provided for in G.L. c. 32, § 9(2)(d)(ii), shall pay an annual amount of \$751.80 beginning July 1, 2011 for each eligible child as defined in G.L. c. 32, § 9(2)(d).

Please contact PERAC's actuary, Jim Lamenzo, if you have any questions on this issue.