

807 CMR: TEACHERS' RETIREMENT BOARD

807 CMR 10.00: MATERNITY SERVICE PURCHASES

Section

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10.01: Purpose

The purpose of 807 CMR 10.00 is to establish the procedure for the purchase of creditable service for maternity leave, as authorized by M.G.L. c. 32, § 4(1)(g^{1/2}) and 4(1)(g^{3/4}), and to provide guidance as to the Board's interpretation of the statute. 807 CMR 10:00 supplements the provisions of M.G.L. c. 32, § 4 (1)(g^{1/2}) and 4(1)(g^{3/4}).

10.02: Definitions

For purposes of 807 CMR 10.00:

Compensation is, for any given year, either the regular compensation that was actually paid for the position that the member left, or the Presumed Salary adjusted to reflect the teacher's normal full or part-time schedule, as the case may be. Absent documentation to the contrary, the member's Compensation for each year equals the Presumed Salary.

Leave is an authorized unpaid absence from employment as a teacher in Massachusetts, a period of unemployment after resignation as a teacher in Massachusetts, or a period following a break in active membership as a teacher due to the member working on a basis of less than half time. The "Leave" must be immediately preceded by membership service. A termination of employment as a teacher for cause (other than maternity) shall not be considered a Leave. The Leave will be considered terminated upon re-entry into membership service in a Massachusetts contributory retirement system on at least a half time basis.

Maternity Leave is a Leave that begins no more than nine months before the birth or adoption of a child. The Board may request any documents that it determines are needed to make this determination, including but not limited to birth certificates, adoption records, or documents establishing termination of employment. A Leave that the Board determines is for a reason other than the birth or adoption of a child is not a Maternity Leave.

Presumed Salary is defined in the table in 807 CMR 10.05.

Retired Member is a member retired from the Teachers' Retirement System, or if deceased such retired member's estate or Option C beneficiary, who was alive on April 2, 2012 and who retired before September 1, 2000. Retired Member does not include active members, or any member who was an inactive member of the System if the member retired on or after September 1, 2000.

10.03: Applicability

807 CMR 10.00 applies to all eligible members regardless of gender.

10.04: Service That Can Be Purchased or Received

(1) A member may purchase or receive creditable service pursuant to M.G.L. c. 32, § 4(1)(g^{1/2}) or 4(1)(g^{3/4}) for any Maternity Leave that begins before January 1, 1975, even if such Leave extends beyond that date.

(2) A member may purchase or receive creditable service pursuant to M.G.L. c. 32, § 4(1)(g^{1/2}) or 4(1)(g^{3/4}) equal to the duration of each Maternity Leave, up to a maximum of four years.

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10.04: continued

- (3) In no event may a member purchase or receive more than the statutory maximum of four years, regardless of the number of Maternity Leaves.
- (4) A member shall be credited with service equal to the full years and full months of the Maternity Leave (*i.e.* full-time credit, not pro-rated).
- (5) One year shall equal the member's normal work year immediately preceding the Maternity Leave. A member can purchase or receive only those months normally worked immediately before the Maternity Leave.

10.05: Implementation

- (1) A member purchasing creditable service pursuant to M.G.L. c. 32, § 4(1)(g $\frac{1}{2}$) must pay into the Annuity Savings Fund an amount equal to the deductions that would have been withheld had the member continued in service, together with buyback interest. Contributions will be made at the rate of 5% of the Compensation for each year.
- (2) The Presumed Salary for each year is as follows:

School Year	Presumed Salary	School Year	Presumed Salary	School Year	Presumed Salary	School Year	Presumed Salary
1954-55	\$4,045	1960-61	\$5,500	1966-67	\$7,300	1972-73	\$10,519
1955-56	\$4,140	1961-62	\$5,775	1967-68	\$7,550	1973-74	\$11,128
1956-57	\$4,325	1962-63	\$6,075	1968-69	\$8,100	1974-75	\$12,734
1957-58	\$4,650	1963-64	\$6,275	1969-70	\$8,764	1975-76	\$13,519
1958-59	\$4,950	1964-65	\$6,950	1970-71	\$9,611	1976-77	\$14,311
1959-60	\$5,300	1965-66	\$7,100	1971-72	\$10,178	1977-78	\$15,336

If a member has more than four years of Maternity Leave, or chooses to purchase fewer than four years, the Board will specify which years may be purchased. All service must be purchased in increments of whole months.

- (3) Members paying pursuant to an installment plan must pay installment interest in addition to the buyback interest required in 807 CMR 10.05(1). The installment interest rate equals the buyback interest rate.
- (4) A retired member requesting to receive creditable service pursuant to M.G.L. c. 32, § 4(1)(g $\frac{3}{4}$) must apply on the form provided by the System for that purpose.

REGULATORY AUTHORITY

807 CMR 10.00: M.G.L. c. 15, § 16; c.32; §§ 4(1) (g $\frac{1}{2}$), 4(1)(g $\frac{3}{4}$) and 20(5)(b).