

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

Division of Administrative Law Appeals

Jennifer Goodman,
Petitioner

Docket No. CR-25-0203

v.

Massachusetts Teachers' Retirement System,
Respondent

Appearances:

For Petitioner: Jennifer Goodman, pro se

For Respondent: Salvatore Coco, Esq.

Administrative Magistrate:

Judi Goldberg, Esq.

SUMMARY OF DECISION

The petitioner is ineligible to purchase service under G.L. c. 32, § 3(5) for the time she worked at the Boys & Girls Clubs of Greater Marlboro, Inc., a private non-profit corporation that was not a governmental unit. Accordingly, the Board's denial of Ms. Goodman's application is affirmed.

DECISION

Petitioner Jennifer Goodman timely appealed, under G.L. c. 32, § 16(4), the decision of the Massachusetts Teachers' Retirement System (MTRS) to deny her application to purchase creditable service from August 1994 to August 1999 for her work at the Boys & Girls Clubs of Greater Marlboro, Inc. ("Boys & Girls Clubs").¹ The parties did not object to having the appeal

¹ In 2000, the Boys & Girls Clubs of Greater Marlborough, Inc., the Boys & Girls Clubs of Hudson, and the Hudson Youth Center merged to become the Boys & Girls Clubs of MetroWest. (R5.) I note this merger to avoid confusion about her former employer's name; it does not have an impact on Ms. Goodman's appeal.

decided based on their written submissions. 801 CMR § 1.01(10)(c). I admit into evidence exhibits P1 to P11 and R1 to R5.

Findings of Fact

Based on the evidence in the record and reasonable inferences drawn from it, I make the following findings of fact:

1. Ms. Goodman is a teacher in the Assabet Valley Regional Vocational School District and is an active member of the MTRS. (R2.)

2. Ms. Goodman worked at the Boys & Girls Clubs in Marlborough, Massachusetts from August 1994 to August 1999. (R2.)

3. The Boys & Girls Clubs is a nonprofit corporation. (R4.)

4. The Boys & Girls Clubs became a member of the Boys & Girls Clubs of America in 1946. The purpose of the Boys & Girls Clubs of America is to promote the health, social, educational, vocational, and character development of youth throughout the United States. (R3, R5.)

5. Over the years, the Boys & Girls Clubs has received a variety of state and municipal funds to support its operations, along with funding from individuals, foundations, other public charities, and corporations. (P2 – P4, P6, P8 – P9.)

6. While at the Boys & Girls Clubs, Ms. Goodman served as the Youth Services Director. She worked with young people between 6 and 18 years old. She was the coordinator of the Learning Center and offered homework help, tutoring, a monthly essay program, and a summer book club. She was the advisor of the peer leadership group and was involved in a community reading program. (Petitioner's Appeal Letter.)

7. On November 12, 2024, Ms. Goodman applied to purchase creditable service for her work at the Boys & Girls Clubs from August 1994 to August 1999. (R2.)

8. MTRS denied her application on February 13, 2025, because the “service was rendered as an employee of a private entity; therefore not meeting the definition of ‘public employee.’” (R1.)

9. In a letter dated February 25, 2025, Ms. Goodman timely appealed from that denial.

Analysis

As the petitioner, Ms. Goodman has the burden of proving by a preponderance of the evidence, or that it is more likely than not, that the facts support her entitlement to purchase contract service under Chapter 32. *See, e.g., Byrne v. Massachusetts Teachers’ Ret. Sys.*, CR-15-609, 2018 WL 1473269 (Div. Admin. Law App. Jan. 26, 2018).

When a member retires from public service she may be entitled to a retirement allowance based in part on her years of “creditable service.” G.L. c. 32, § 5(2)(a). Section 1 of Chapter 32 defines “creditable service” as “all membership service, prior service and other service for which credit is allowable to any member under the provisions of sections one to twenty-eight inclusive.” *Id.* § 1. One form of “other service” that a member may purchase under certain circumstances is “service as an employee of any governmental unit other than that by which he is presently employed.” *Id.* § 3(5). A governmental unit is “the commonwealth or any political subdivision thereof” and an “employee” is a person “whose regular compensation . . . is paid by any political subdivision of the commonwealth.” *Id.* § 1.

Ms. Goodman worked for the Boys & Girls Clubs from August 1994 to August 1999. She does not dispute that this is a nonprofit organization. Rather, she argues that the Boys & Girls Clubs received state and municipal funding, operated some of its programming in city facilities, and collaborated with city education and recreation staff. However, a private nonprofit organization is not a “governmental unit,” even if it receives public funds. *See Filkins v. State Bd. of Ret.*, CR-11-715, 2020 WL 14009539, at *3 (Contributory Ret. App. Bd. Jan. 8, 2020) (“Employment with a nonprofit organization is not considered to be employment with a governmental unit.”); *see also Raymond v. Massachusetts Teachers’ Ret. Sys.*, CR-12-49 & CR-12-62, 2024 WL 664416 at *3 (Div. Admin. Law App. Feb. 9, 2024) (finding petitioner not eligible to purchase service for prior work at private nonprofit company); *Gregory v. Massachusetts Teachers’ Ret. Sys.*, CR-19-0590 & CR-19-0591, 2023 WL 4637166 at *5 (Div. Admin. Law App. July 14, 2023) (affirming denial of purchase of service for work at state-funded, private nonprofit organizations); *Bagley v. Massachusetts Teachers’ Ret. Sys.*, CR-16-166 (Div. Admin. Law App. Mar. 8, 2019) (“A private corporation is not a political subdivision of the Commonwealth.”); *Pavoni v. State Bd. of Ret.*, CR-05-1365, 2006 WL 2126880 at *3 (Div. Admin. Law App. Feb. 17, 2006) (clarifying that receipt of grant funds does not mean that entity is functioning as governmental unit).

In this case, a preponderance of the evidence shows that Ms. Goodman was an employee of a private, nonprofit corporation from August 1994 to August 1999. She cannot purchase service based on her time as an employee of a non-governmental entity.

Conclusion and Order

The decision of the Board is hereby affirmed.

Dated: January 9, 2026

/s/ Judi Goldberg

Judi Goldberg

Administrative Magistrate

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