

COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

Division of Administrative Law Appeals

Douglass Knight,
Petitioner

Docket No.: CR-25-0274

v.

State Board of Retirement,
Respondent

Appearances:

For Petitioner: Ian S. Kahanowitz, Esq.

For Respondent: Jacqueline J. Sullivan, Esq.

Administrative Magistrate:

Judi Goldberg

SUMMARY OF DECISION

Petitioner appealed Respondent's denial of his application to refund his accumulated deductions with 3% interest, citing Section 11(1)(a) of Chapter 32 that reserves the 3% interest for members who "voluntarily withdraw[]" from service. Petitioner asserts that he voluntarily resigned from his position. However, because his position in 2013 was that he was terminated from his job and that was adopted as a finding of fact, he is now estopped from asserting that he voluntarily resigned.

DECISION

Petitioner Douglass Knight timely appealed, under G.L. c. 32, § 16(4), the decision of the State Board of Retirement (SBR) not pay 3% interest on his refunded accumulated deductions. The parties did not object to having the appeal decided based on their written submissions. 801 CMR 1.01(10)(c). I now admit into evidence exhibits P1 to P3, R1 to R7, and RA to RC.

Findings of Fact

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

1. Douglass Knight worked as a campus police officer at the Lemuel Shattuck Hospital from 1997 until 1999 and then at Tewksbury State Hospital from 1999 through 2008. He accrued 9 years and 13 days of creditable service.¹ (R1; Petitioner’s Statement of Facts; Respondent’s Memorandum.)

2. In 2007, Mr. Knight was injured as the result of an accident at work. His last day of work was March 14, 2008, although as noted below, his last day on the payroll was several months later. (R1.)

3. After he was no longer employed, in 2010 he applied for accidental disability retirement, which the SBR denied in 2011. Mr. Knight unsuccessfully appealed that denial to the Division of Administrative Law Appeals and the Contributory Retirement Appeal Board (the 2013 case). (RB-RC.)

4. In February 2022, Mr. Knight applied to have his contributions to the Massachusetts State Employee Retirement System refunded to him. On his application, he wrote that he had resigned from his job. (R1.)

5. As part of the application process, Mr. Knight had the payroll administrator for Tewksbury State Hospital complete part of his application form. The payroll administrator indicated that Mr. Knight’s first day of work was January 26, 1997, that his last day of work was March 14, 2008, and that his last day on payroll was May 20, 2008. The payroll administrator indicated that Mr. Knight had been involuntarily separated from service. (R1.)

¹ He had several clusters of time when he was not on payroll, which did not count towards his creditable service. (R1.)

6. The SBR notified Mr. Knight that it was unable to pay him 3% interest on his accumulated deductions because he had not voluntarily terminated his employment. Rather, the SBR stated that he would be entitled to the member interest, which was then 0.01%. (R2, R4.)

7. Mr. Knight filed a timely appeal from the SBR's decision. (R5.)

Analysis

When a public employee retires before completing ten years of creditable service, Chapter 32 generally allows them to receive back their accumulated deductions with interest in lieu of any superannuation retirement allowance. G.L. c. 32, § 5(1)(m). If the public employee “voluntarily withdraws from service . . . the rate of regular interest for purposes of calculating accumulated total deductions shall be 3 per cent.” *Id.* § 11(1)(a) (emphasis added). However, “[a]ny other member entitled to return of his accumulated total deduction shall receive 100 per cent of the rate of regular interest payable.” *Id.* (emphasis added). “Regular interest” as defined by Sections 1 and 22(6)(b) of Chapter 32, is much less than 3%.²

Section 11(1)(a) treats public employees who voluntarily leave their jobs differently from “any other” employees. “In interpreting statutes, none of the words of a statute is to be regarded as superfluous[.]” *Flemings v. Contributory Ret. App. Bd.*, 431 Mass. 374, 375-76 (2000) (internal quotation marks and citations omitted). Thus, those who *voluntarily* leave their employment with less than ten years of service receive their accumulated deductions with a special rate of 3% interest; *all other* public employees (including those who leave their employment involuntarily)

² In one of its letters to Mr. Knight, the SBR indicated that the then interest rate was 0.01%. (R2.)

receive the rate of “regular interest,” which as noted above, is defined by Sections 1 and 22(6)(b) of Chapter 32 and is less than 3%.

The question here is whether Mr. Knight voluntarily left his position. Although Mr. Knight repeatedly asserts in this case that he voluntarily left his job, he testified in the 2013 case and the resulting factual finding was that he was terminated. *Knight v. State Bd. of Ret.*, CR-11-197 (Div. Admin. L. App. June 14, 2013) (finding that petitioner was terminated in findings of fact 1 and 67), *aff’d*, (Contributory Ret. App. Bd. Mar. 28, 2014) (adopting findings of fact).

Mr. Knight may not now take a position regarding the circumstances of his departure that is directly inconsistent with the position he took in 2013, which formed a factual finding in that decision. Using the elements of judicial estoppel to structure this analysis, “two fundamental elements are widely recognized as comprising the core of a claim of judicial estoppel. First, the position being asserted in the litigation must be directly inconsistent, meaning mutually exclusive of, the position asserted in a prior proceeding. . . . Second, the party must have succeeded in convincing the court to accept its prior position.” *Mahabir v. Crocker*, 104 Mass. App. Ct. 242, 245 (2024) (internal quotation marks and citations omitted). The third element to consider is “whether the party seeking to assert an inconsistent position would derive an unfair advantage or impose an unfair detriment on the opposing party if not estopped.” *New Hampshire v. Maine*, 532 U.S. 742, 751 (2001). The purpose of this doctrine is to protect the integrity of the adjudicatory process. *Id.* at 743.³

³ See *In re Brockton Power Co., LLC*, No. W207973, 2023 WL 12027483 (Mass. Dept. Env. Prot. Dec. 29, 2023) (doctrine of estoppel applied by Massachusetts Department of Environmental Protection); see also *Doe v. Dep’t of Justice*, 123 M.S.P.B. 90, 94-96 (2015)

Applying the first element to Mr. Knight’s situation, the position that he is taking in this case – that he voluntarily left his employment – is directly inconsistent with, and mutually exclusive of, the finding in the 2013 case that he had been terminated from his job. The second element is also satisfied because the 2013 case included specific findings of fact that he had been terminated from his job. The third element is likewise satisfied because Mr. Knight’s position, if successful, would impose an unfair detriment on the SBR – paying a higher rate of interest on his accumulated deductions – if he is not estopped from asserting that he voluntarily resigned. Therefore, Mr. Knight may not now assert that he voluntarily left his employment.⁴

Conclusion and Order

Based on the above analysis, I conclude that Mr. Knight is estopped from asserting that he voluntarily left his employment. As a consequence, he may withdraw his accumulated deductions only at the “regular interest” rate. The decision of the Board is hereby affirmed.

Dated: June 5, 2026

/s/ Judi Goldberg
Judi Goldberg
Administrative Magistrate
DIVISION OF ADMINISTRATIVE LAW APPEALS
14 Summer Street, 4th floor
Malden, MA 02148
Tel: (781) 397-4700
www.mass.gov/dala

(doctrine applied by Merit Systems Protection Board); *In re Time Warner Cable*, 21 FCC Rcd. 9016, 9020 (2006) (doctrine applied by Federal Communications Commission).

⁴ Mr. Knight also takes issue with the SBR’s characterization of the dates of his employment. He seeks to have the SBR “correct” his dates of service to reflect that he started working on January 13, 1997, and stopped working in November 2009 when he claims to have voluntarily resigned. The dates of his employment were not the basis for the SBR’s decision and as such are not properly raised on appeal.