

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 24, 2014

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 \$821.52 beginning July 1, 2014 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 \$821.52 beginning July 1, 2014 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.

