

## MEMORANDUM

TO: City and Town Executive Officers and Treasurers

FROM: Joseph E. Connarton, Executive Director

RE: Post-Retirement Earnings for Public Employees

DATE: November 1, 2013

As you know Massachusetts G.L. c. 32, §91(b) establishes limits on a retiree's earnings and work hours. Attached for your consideration is a copy of the most recently issued memorandum from the Commission on the subject of post retirement earnings as well as a worksheet to assist in the overall calculation of a retiree's earning capacity.

Recent news media reports remind us all of the importance of the quick and strict enforcement of the relevant statutes in this regard. I am taking the opportunity to address this memorandum to you to emphasize the importance of this issue to your respective city or town.

Any retired public employee so retired under C. 32, §91(b) may work for one or more public employers for a maximum of 960 hours during any one calendar year. The earnings for such employment shall not exceed the difference between the retiree's pension allowance and the salary from the position from which the person retired, plus \$15,000 if the retiree has been retired for more than 12 months.

I appreciate you taking the time to review the attachments and hope that you will find them helpful. Please familiarize yourself with this memo and please make certain the appropriate individual(s) within your community are aware of this memo and the post retirement limits as outlined within. You may access the "Post-Retirement Earnings" memo and attachments on our website, [www.mass.gov/perac](http://www.mass.gov/perac).

Thank you in advance for your cooperation and should you have questions, please feel free to contact us at the phone number listed below.

### Attachments

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