

MEMORANDUM

TO: All Retirement Boards

FROM: John W. Parsons, Esq., Executive Director

RE: Coronavirus Reopening Memo

DATE: June 8, 2021

This memorandum is intended to assist retirement boards as we all transition from the Emergency Orders and protocols which have been in effect in the Commonwealth since March of 2020 due to the pandemic. Most of the Emergency Orders are set to expire on June 15, 2021, in the absence of legislative or gubernatorial action. PERAC will alert you should any legislative or gubernatorial action supersede any of the following guidance.

Because of the number of subjects to be covered by this memorandum, they are arranged in alphabetical order.

91A Filings

PERAC's 91A annual mailing to disabled retirees was mailed out in late February and the majority of these have already been returned. The Federal and State governments extended the tax filing deadline to May 17, 2021, and PERAC extended the deadline for its receipt of the Annual Statement of Earned Income to that same date. The filing deadline having passed, all submissions should have been made by this time. PERAC is in the process of contacting those who have not filed as of yet.



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Annual Affidavits

PERAC had advised certain delays and permitted certain deviations from the norm in accepting the annual retiree and beneficiary affidavits. Therefore, affidavits received during the State of Emergency should not now be scrutinized or rejected. However, all affidavits received more than three business days following the end of the State of Emergency must again contain a notarized signature. The emergency law permitting virtual notarization of documents in Massachusetts is set to expire three business days following the termination of the State of Emergency. Systems that delayed their Affidavit process due to the pandemic should prioritize the process as soon as possible.

Board Elections

During the pandemic, PERAC had acquiesced to some retirement boards' requests to delay elections. Subject to local restrictions, any previously delayed elections should now proceed.

Medical Panels

PERAC has already started to set up single physician, in-person examinations. The resumption of joint medical panels is currently being considered and pending the expected Department of Public Health advisories, further guidance will soon be issued. Telehealth appointments, available by agreement of the member, retirement board and employer, continue as of this writing and a decision on their viability will be made once regular examinations are fully available. If you have any questions about this process please contact either Erin Groesser at ERGroesser@per.state.ma.us or Regina Manning at RTManning@per.state.ma.us. Members who may have questions about the COVID restrictions in place at a doctor's office should contact the PERAC Disability Unit at (617) 591-8956 prior to their appointment.

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PERAC Auditors/Employees

PERAC auditors and other PERAC employees travelling to an audit or other off-site meetings will be obligated to follow the rules in place at that office regarding masks and COVID precautions, and will inquire ahead of the visit as to the policies in place.

PERAC Offices

Consistent with the lifting of COVID restrictions, PERAC offices are once again open to the public, effective June 1, 2021. As was the case prior to the pandemic, the offices will be open from 8:45 AM to 5:00 PM. All fully vaccinated individuals may enter PERAC offices without wearing a mask. Individuals who have not been vaccinated must wear a mask. All PERAC staff continue to be accessible by email and by phone.

Post Retirement Earnings Limitations

Per Section 68 of Chapter 227 of the Acts of 2020, Section 91 limitations on earnings and hours worked for superannuation public retirees working in the public sector will again be in effect as of June 15, 2021.

Starting June 15, public retirees working in the public sector will need to track their hours worked, to ensure they do not exceed 960 for Calendar Year 2021. Earnings per calendar year cannot exceed the difference between the retirement allowance and the current pay rate for the position from which the employee was retired or terminated prior to his/her retirement. If a retiree has been retired for a full calendar year, the retiree may earn an additional \$15,000 in each calendar year following that full calendar year.

Adherence to the post-retirement restrictions in any calendar year are the statutory responsibility of the employee and the employer. Since these restrictions are being reinstated basically mid-way through the calendar year, PERAC does not anticipate many issues with retirees staying beneath the limits for 2021.

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Remote Participation in Open Meetings

Governor Baker issued an Emergency Order on March 12, 2020, suspending certain provisions of the Open Meeting Law. This permitted all members of a public body to meet remotely without a physical quorum, and provided members of the public the ability to appear remotely at a meeting of a public body using “adequate alternative access.” This order is scheduled to expire on June 15, 2021. Consequently, all retirement boards should plan to hold their meetings with a physical quorum of the public body present and at a place accessible to the public. It is recommended but not mandatory that “adequate alternative access” continue to be offered to allow members of the public to participate remotely.

The Legislature is considering action to make some, or all, of these provisions permanent, perhaps even allowing for wholly remote meetings after the State of Emergency. PERAC will inform you if and when that happens. In the meantime, barring further gubernatorial or legislative action, boards should prepare to conduct in-person meetings in accordance with state and local health guidelines starting June 15 and ensure that a quorum of the board will be physically present.

Retirement Calculations

At the time of the first PERAC Memorandum regarding the pandemic, the Calculations Unit did not have the capability to process benefit calculations remotely. Now that capability exists, and benefit calculations are successfully being processed via PROSPER. Nevertheless, retiree payroll is of paramount importance. If necessary, boards should pay retirees estimated allowances, pending approval and possible adjustment by PERAC. This is provided for in the statute and in the regulations.

Conclusion

As we’ve become accustomed to the “new normal,” getting back to “normal” will be a transition. Your continued dedication, diligence and collaboration will get us through these final challenges of the pandemic. PERAC will continue to provide information as events occur.

If you have any further questions about this, please contact PERAC General Counsel Judith Corrigan at jacorrigan@per.state.ma.us or at (617) 666-4446, ext. 904.