

**COMMONWEALTH OF MASSACHUSETTS  
DIVISION OF ADMINISTRATIVE LAW APPEALS**

Middlesex, ss.

**Ruthann Petruno-Goguen,**  
Petitioner,

Docket No. CR-23-0321

v.

Dated: March 27, 2026

**Massachusetts Teachers' Retirement System,**  
Respondent.

**Appearances:**

For Petitioner: Michael J. Long, Esq.

For Respondent: Lori Krusell, Esq.

**Administrative Magistrate:**

Bonney Cashin

**Summary of Decision**

When calculating the petitioner's retirement benefit, MTRS incorrectly determined that salary raises given to the petitioner under her 2020-2023 contract were not regular compensation. The payments were raises based on the petitioner's experience and the additional education degree she received under her 2017-2020 contract; they were not for tuition reimbursement.

**DECISION**

Petitioner Ruthann Petruno-Goguen timely appeals from a decision of the Massachusetts Teachers' Retirement System (MTRS) not to include salary raises as regular compensation when calculating her retirement benefit. The parties agreed to have the matter decided under 801 C.M.R. §1.01(10)(c). I admit into evidence the parties' proposed exhibits as identified in their prehearing memoranda. (Exhibits A-L.)

**FINDINGS OF FACT**

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

1. Ms. Petruno-Goguen was hired on July 1, 2017, as superintendent of the Webster Public Schools under an individual contract. (Exhibit E.)

2. During the 2017-2018 and 2018-2019 school years, she took courses toward a Doctorate in Education. She received her degree on May 11, 2019. (Exhibit G.)

3. Under the terms of her 2017-2020 individual contract, Ms. Petruno-Goguen was reimbursed for courses and other expenses associated with obtaining her doctorate. (Exhibits D, E, F.)

4. The terms of the tuition reimbursement provision are detailed and specific. They suggest that the School Committee encouraged Ms. Petruno-Goguen to obtain a doctorate. (Exhibit E.)

5. In accordance with the terms of her contract, Ms. Petruno-Goguen's salary was \$155,000.00 in the 2017-2018 school year, \$165,425.00 in 2018-2019, and \$166,681.57 in 2019-2020. (Exhibit E.)

6. Ms. Petruno-Goguen and the Webster School Committee (School Committee) entered into negotiations for a new contract in late 2019, after she received her doctorate. The new contract was effective July 1, 2020 through June 30, 2024. (Exhibit E.)

7. In accordance with the terms of her contract, Ms. Petruno-Goguen's salary was set at \$180,000.00 for the 2020-2021 school year. The increases to \$189,000.00 in school year 2021-2022, and \$192,780.00 in school year 2022-2023 were based on performance evaluation percentage increases as applied to base pay. (Exhibit E.)

8. David Hurton was Chair of the School Committee and negotiated Ms. Petruno-Goguen's two contracts on behalf of the Committee. According to School Committee executive

session meeting minutes dated November 12, 2019, and obtained by MTRS, Chair Hurton “said it was the intent of the Committee to enter into contract discussion with Superintendent Goguen. During their meeting they discussed the financial package and a four-year contract. He reviewed the current contract explaining that \$14,000 had been included for Superintendent Goguen to complete her doctor program, and where that would be incorporated into the new contract.” The minutes also listed the proposed contract terms, including a salary of \$180,000.00. Comments by two Committee members describe their happiness with the continuation of Ms. Petruno-Goguen’s contract and their satisfaction with her performance as Superintendent. (Exhibit J.)

9. In a 2023 letter to MTRS concerning the 2020-2023 contract Mr. Hurton stated: “This contract included a large salary increase bringing her new base salary to \$180,000.00. This new base salary was agreed upon due to her experience and current education level and was not tied to a reimbursement in any form.” (Exhibits C, E.)

10. The 2020-2023 contract provided that Ms. Petruno-Goguen could be reimbursed up to \$5,000.00 for courses, training, or workshops related to leading the school district. No reimbursement for tuition was offered. (Exhibit E.)

11. Ms. Petruno-Goguen retired on March 3, 2023. (Exhibit A.)

12. On May 18, 2023, MTRS issued a decision in which it rejected Ms. Petruno-Goguen’s 8% salary increase in 2020-2021, reduced it to 3%, and recalculated her salary averages downward for the school year 2020-2021, 2021-2022, and 2022-2023. (Exhibit H.)

13. MTRS determined that the increase in Ms. Petruno-Goguen's salary between the 2019-2020 and the 2020-2021 school years was really a "reimbursement for doctor program in 2020-2021" and not payment for her services as Superintendent. (Exhibit H.)

14. Ms. Petruno-Goguen timely appealed MTRS's decision to the Division of Administrative Law Appeals (DALA). (Exhibit I.)

### **DISCUSSION**

G.L. c. 32, § 1 generally defines "regular compensation" as "wages." The statute in turn generally defines "wages" as an employee's "base salary or other base compensation." *Id.* Similarly, 840 C.M.R. § 15.03(3)(a) defines "regular compensation" as, in effect, wages. 840 C.M.R. § 15.03(3)(b) in turn defines "wages" as, in part, "the base salary or other base compensation of an employee...including pre-determined, non-discretionary, guaranteed payments paid by the employer to similarly situated employees." Wages include... payments made by the employer to the employee because of...educational incentives, and payments for holding the training, certification, licensing or other educational incentives approved by the employer for the performance of services related to the position the employee holds and payments made by the employer to the employee calculated as a percentage of base pay[.]" *Id.* Tuition payments are specifically excluded from the definition of wages. G.L. c. 32, § 1, 840 CMR § 15.03(3)(f).

The record is devoid of any evidence that Ms. Petruno-Goguen paid any tuition or received any reimbursement for tuition after she received her doctorate. MTRS acknowledges that Ms. Petruno-Goguen's doctoral studies had ended, and she no longer had need for tuition

reimbursement. Furthermore, her 2020-2023 contract that became effective after she received her doctorate does not authorize payment or reimbursement of tuition expenses.

MTRS bases its conclusion that the salary increase is not regular compensation on the similarity between the \$14,000.00 amount Ms. Petruno-Goguen received in tuition reimbursement while in school and the 8% salary increase she received in the 2020-2021 school year.<sup>1</sup> I do not find the similarity significant. It is an amount the Committee had budgeted for previously and likely knew it could again.

MTRS also believes that something was amiss because of its interpretation of Mr. Hurton's statements as set down in the School Committee's meeting minutes. MTRS focuses on this statement: "He [Chair Hurton] reviewed the current contract explaining that \$14,000 had been included for Superintendent Goguen to complete her doctor program, and *where that would be incorporated into the new contract.*" (Emphasis added.) MTRS interprets the quoted language to mean that Ms. Petruno-Goguen's salary was adjusted to incorporate the tuition reimbursement she had previously received. To use MTRS's words, "the increase represented an indirect payment of a carried-over tuition reimbursement benefit." MTRS Memorandum at 10. To me, the sentence reads as if part of it was missing, and thus it is unclear. MTRS's rather convoluted interpretation of the raise as an "indirect payment of a carried-over tuition reimbursement benefit" rather than a tuition payment illustrates the difficulty of trying to make something fit where it does not belong. Mr. Hurton, on the other hand, has plainly stated in his letter that the salary increase was due to Ms. Petruno-Goguen's experience and current

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<sup>1</sup> Ms. Petruno-Goguen's salary in the 2019-2020 school year was \$166,681.57. The 8% increase, or \$13,334.52, equals \$180,016.09, which apparently was rounded to \$180,000.00.

education level and was not tied to a reimbursement in any form. I find the letter more reliable than the meeting minutes.

MTRS appears not to have considered that when negotiating her new contract, Ms. Petruno-Goguen possessed two things she did not before---experience and an advanced degree. The School Committee was pleased with her work. In these circumstances, a meaningful salary increase was warranted. Based on all the evidence, the more likely explanation for Ms. Petruno-Goguen's large salary increase in the 2020-2021 school year is that it was based on her experience and favorable performance as superintendent under her prior contract and completion of her doctoral studies.

These factors fall within the definition of wages in 840 C.M.R. § 15.03(3)(b), which permits "payments for holding the training, certification, licensing or other educational incentives approved by the employer for the performance of services related to the position the employee holds...." Ms. Petruno-Goguen was compensated for expected services in her position as superintendent with three years of experience behind her and a doctorate in education.

MTRS raises two arguments here that were not presented as grounds for its decision. MTRS maintains that the "indirect tuition reimbursement" is not regular compensation under 807 C.M.R. § 6.03(1)(c), which disallows as regular compensation "any amounts paid as salary which in prior years were paid as a reimbursement...as a result of the employer having knowledge of the member's retirement." 807 C.M.R. § 6.03(1)(c). I note without deciding that MTRS does not refer to any facts showing the School Committee's knowledge of Ms. Petruno-Goguen's retirement to support its argument, and I do not find any in the record. *Pavlicek v. Mass. Tchrs.' Ret. Sys.*, No. CR-21-0056 (May 24, 2024). MTRS also asserts that if the salary

increases at issue are considered regular compensation Ms. Petruno-Goguen's regular compensation calculation is subject to the anti-spiking provisions at G.L. c. 32, § (5)(2)(f). The only issue before me, however, is whether MTRS was correct to disallow certain salary raises given to Ms. Petruno-Goguen under her 2020-2023 contract as regular compensation when calculating her retirement benefit. *See Blatt v. State Bd. of Ret.*, No. CR-20-199 (Contributory Ret. Ap. Bd. Feb. 19, 2026).

### DISPOSITION

MTRS's decision is reversed. It shall recalculate Ms. Petruno-Goguen's retirement benefit in accordance with this decision.

Should MTRS decide to pursue its anti-spiking theory, I urge that it discuss the application of G.L. c. 32, § (5)(2)(f), including its exceptions, with Ms. Petruno-Goguen and that the parties try to resolve the matter informally.

*Bonney Cashin*

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Dated: March 27, 2026