



MACRS

SPECIAL LEGISLATION: ISSUES TO ADDRESS AND CONSIDER



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INTRODUCTION

- Presentation will touch on 2 types of special legislation:
 - extraordinary disability benefits
 - working after age 65

NATURE OF SPECIAL LEGISLATION

- Drafted locally/approved locally
- Filed as a home-rule petition
- Retirement board/c. 32 practitioners not consulted
- Home rule petition viewed as local matter-difficult to amend
- Creates expectations for member

SPECIAL LEGISLATION – DISABILITY PENSION

SECTION 1.

- (a) Notwithstanding any general or special law to the contrary, the ██████████ retirement board shall retire ██████████ a police officer of the city of ██████████, who as a result of injuries sustained while in the performance of his duties on November 2, 2010, is totally and permanently incapacitated from performing the essential duties of a police officer.
- (b) The annual amount of pension payable to ██████████ shall be equal to the regular rate of compensation which would have been paid had he continued in service as a police officer of the city of ██████████ at the grade held by him at the time of his retirement until his death or reaching mandatory retirement age whichever comes first. The additional benefits granted in this act shall be funded and administered by the ██████████ retirement board, consistent with and subject to chapter 32 of the General Laws, except sections 8 and said 91A of said chapter 32 shall not apply. All amounts paid under this act shall be non-taxable.
- (c) Upon attaining the mandatory retirement age for a police officer in the city of ██████████, ██████████ shall receive a pension pursuant to section 7 of said chapter 32, a yearly amount of pension equal to 80 per cent of the annual rate of the compensation he was receiving on the day before he reaches the mandatory age for a police officer in the the city of ██████████.

SECTION 2. ██████████ shall be entitled to receive indemnification for all hospital, medical and related expenses that have been or may be incurred after the date of his retirement as a result of the injuries sustained by him while in the performance of his duties on November 2, 2010, in accordance with sections 100 and 100B of chapter 41 of the General Laws.

SECTION 3. In addition to the benefits granted herein and upon retirement, ██████████ shall receive a lump sum from the ██████████ retirement board equal to his total accumulated retirement deductions.

SECTION 4. If ██████████ is married at the time of retirement, then upon his death, should his wife, Christine, survive him, the ██████████ retirement board shall pay to her an annuity in the amount of 75 per cent of the amount of the pension which otherwise would have been payable to him until her death. The pension shall be subject to section 103 of chapter 32.

SECTION 5. In the event that both ██████████ and his wife, Christine, die before their children reach the age of 18 or 22, as provided in this act, the payments that would otherwise have been made to Christine shall be payable, in equal shares, to each surviving child under the age of 18; provided, however, that payments shall continue for the benefit of a surviving child 18 years or older who, on or before the date of death of Christine or ██████████, whichever is later, had been medically determined to be permanently physically or mentally incapacitated from earning or for the benefit of a child under the age of 22 who is enrolled as a full-time student.

SECTION 6. This act shall take effect upon

ISSUES TO ADDRESS AND CONSIDER

- “Notwithstanding any general or special law”
- s. 8 and s. 91A shall not apply
- “All amounts paid under this act shall be non-taxable.”
- “ this act shall take effect upon”

WORKING AFTER 65 LEGISLATION

SECTION 1. Notwithstanding any general or special law to the contrary, [REDACTED], chief of the fire department of the town of [REDACTED], may continue to serve in that position until June 30, 2015, until the date of his retirement or until the date he is relieved of his duties by the town manager, whichever occurs first; provided, however, that he is mentally and physically capable of performing the duties of his office. The board of selectmen of the town of [REDACTED], at its own expense, may require that [REDACTED] be examined by an impartial physician designated by the board to determine his mental and physical capability. No further deductions shall be made from the regular compensation of [REDACTED] under chapter 32 of the General Laws for any service subsequent to July 18, 2013, and upon retirement, he shall receive a superannuation retirement allowance equal to that which he would have been entitled had he retired on July 18, 2013.

SECTION 2. This act shall take effect upon its passage.

Approved, July 24, 2013.

SUMMARY

- Speak to your legislators
- Advise the member
- PERAC memo-special legislation