



*The Commonwealth of Massachusetts*  
**Berkshire County Retirement System**  
29 Dunham Mall  
Pittsfield, MA 01201



*Tel. 413-499-1981*

*Fax 413-445-7990*

Dear Retiree:

Enclosed is a copy of M.G.L. chapter 32 sec 91(b) & (c). This section of the law refers to post superannuation retirement earnings, from the Commonwealth, or any of its subdivisions. The intent of this law is to prevent the retiree from earning more from the Commonwealth than what they originally were earning as an employee.

Simply stated, if a retiree is re-employed in the service of the Commonwealth, or any of its counties, cities, or municipalities, his/her earnings for the first calendar year when added to the retirement allowance, cannot exceed the salary currently being paid for the position from which he/she retired. Thereafter, you cannot earn more than the difference between your exit base salary and your pension plus \$15,000 in a calendar year. Further the re-employment is limited to a period of up to 1200 hours in aggregate, in any calendar year.

For example, if you retired from your position with an allowance of \$35,000, and that position currently pays \$55,000 then you may not earn more than \$20,000 and/or work more than 1200 hours in the service of the Commonwealth in a calendar year.

If you work for a public entity of the State of Massachusetts, you must keep track of your hours and excess earnings. You are required to certify to your public employer the number of hours you have worked in a calendar year along with your earnings (Ch32, Sec 91(c)). Please be aware that this provision also applies to Police Details.

If you have any questions regarding this section of chapter 32, please contact the retirement office for clarification. The retirement office needs this document signed and returned to the office with your retirement application. If you have any questions please call our office at (413) 499-1981.

By signing this document you are acknowledging the receipt of M.G.L. chapter 32 sec. 91(b) & (c), and confirming that you understand the provision of the law.

\_\_\_\_\_  
Signature of Retiree

\_\_\_\_\_  
Date

Massachusetts General Law, Chapter Thirty Two, Section 91

**Section 91(b)** In addition to and notwithstanding the foregoing provisions of this section or similar provisions of any special law, any person who has been retired and who is receiving a pension or retirement allowance, under the provisions of this chapter or any other general or special law, from the commonwealth, county, city, town, district or authority, or any person whose employment, in the service of the commonwealth, county, city, town, district or authority, has been terminated, under the provisions of this chapter or any other general or special law, by reason of having attained an age specified in said general or special law or by the rules and regulations of any department or agency of the commonwealth, county, city, town, district or authority without being entitled to any pension or retirement allowance, may, subject to all laws, rules and regulations, governing the employment of persons in the commonwealth, county, city, town, district or authority, be employed in the service of the commonwealth, county, city, town, district or authority, including as a consultant or independent contractor or as a person whose regular duties require that his time be devoted to the service of the commonwealth, county, city, town, district or authority during regular business hours for not more than twelve hundred hours in the aggregate, in any calendar year; provided that the earnings therefrom when added to any pension or retirement allowance he is receiving do not exceed the salary that is being paid for the position from which he was retired or in which his employment was terminated plus \$15,000; provided however that in the first 12 months immediately following the effective date of retirement, the earnings received by any person when added to any pension or retirement allowance the person is receiving shall not exceed the salary that is being paid for the position from which the person was retired or in which the person's employment was terminated.

(c) Each person referred to in paragraph (b) shall certify to his employer and the treasurer or other person responsible for the payment of the compensation for the position in which he is to be employed, the number of days or hours which he has been employed in any such calendar year and the amount of earnings therefrom, and if the number of hours exceeds twelve hundred, in the aggregate, he shall not be employed, or if the earnings therefrom exceed the amount allowable under paragraph (b), he shall return to the appropriate treasurer or other person responsible for the payment of compensation all such earnings as are in excess of said allowable amount. The amount of any excess not so returned may be recovered in an action of contract by the appropriate treasurer or other person responsible for the payment of the compensation of any such person.