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# The Commonwealth of Massachusetts

#### PRESENTED BY:

### Rady Mom

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to judicial pensions.

### PETITION OF:

Name:	DISTRICT/ADDRESS:
Rady Mom	18th Middlesex
Joseph W. McGonagle, Jr.	28th Middlesex

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By Mr. Mom of Lowell, a petition (accompanied by bill, House, No. 2373) of Rady Mom and Joseph W. McGonagle, Jr. relative to judicial pensions. Public Service.

## The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

An Act relative to judicial pensions.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 1: - Notwithstanding any general or special law to the contrary, Chapter 32 of the
 General Laws is hereby amended by striking section 65D in its entirety and inserting in its place
 the following new section:

4 Section 65D. A chief justice or any associate justice of the appeals court or any justice of the trial court of the commonwealth, appointed on or after January second, nineteen hundred and 5 6 seventy-five, and who is not included under sections sixty-five A or sixty-five B by way of 7 previous appointment to judicial office and a chief justice or an associate justice of the supreme 8 judicial court, shall be subject to the following retirement provisions. No other retirement 9 provisions shall be applicable to judges first appointed on or after January second, nineteen 10 hundred and seventy-five, except as provided in section sixty-five A in the case of a chief justice 11 or an associate justice of the supreme judicial court.

(a) Any such judge appointed on or after January second, nineteen hundred and seventy-five shall be subject to this section within ninety days of his appointment.

14 (b) There shall be deducted and withheld from the salary of each judge appointed on or after January second, nineteen hundred and seventy-five, a sum equal to seven per cent of the 15 salary of such judge. There shall be deducted and withheld from the salary of each judge who 16 entered the service of the commonwealth or a political subdivision thereof on or after January 17 first, nineteen hundred and eighty-eight, a sum equal to eight per cent of the first thirty thousand 18 19 dollars salary of each judge, nine per cent of such salary between thirty thousand dollars and forty-five thousand dollars and ten per cent of such salary in excess of forty-five thousand 20dollars; provided, however, that any judge who entered the service of the commonwealth or a 21 22 political subdivision thereof between January first, nineteen hundred and seventy-nine and January first, nineteen hundred and eighty-eight shall be subject to the additional deduction 23 provided for in paragraph (b 1/2) of subdivision (1) of section twenty-two. The provisions of 24 25 section fifty of chapter three hundred and sixty-seven of the acts of nineteen hundred and seventy-eight shall not apply to any judge making the deduction provided for in the second 26 27 sentence of this paragraph or the additional deduction provided for in said paragraph (b 1/2). The amounts so deducted and withheld from the salary of each judge shall, in accordance with such 28 29 procedures as may be prescribed by the retirement board of the retirement system established for 30 the particular governmental unit from which such judge receives his regular compensation, be deposited to the credit of a fund to be known as the "judges retirement fund". The amounts so 31 deducted shall be credited to the individual accounts of the respective members for whom such 32 33 deductions have been made in such manner as may be prescribed by the retirement board.

34 (c) Each such judge first appointed to judicial office on or after January second, nineteen
35 hundred and seventy-five and who (1) shall be retired under Article LVIII of the Amendments to
36 the Constitution, or (2) shall have served in such office or offices for at least fifteen years

continuously and has attained the age of sixty-five years but not having attained the age of 37 seventy, and shall resign his office, shall thereupon be entitled to receive a retirement allowance 38 for life at an annual rate equal to three fourths of the annual rate of salary, after serving for at 39 least eighteen months at said rate of salary will be payable to him at the time of such retirement 40 or resignation. For the purpose of clause (2), a year of service as a special justice shall be 41 42 computed by dividing the number of days of actual sittings in such capacity by two hundred and sixty, whether or not such sittings occurred in one calendar or fiscal year, provided that such 43 judge deposits into the judges' retirement fund an amount equal to seven per cent or such other 44 45 amount as would be applicable pursuant to paragraph (b) of the compensation received by him during such period of service as a special justice plus regular interest to the date of such deposit. 46 A judge shall be deemed to have served continuously, although a period not in excess of thirty 47 48 days shall have intervened between the holding of one judicial office and the holding of another judicial office. 49

50 (d) Any such judge who does not qualify for a retirement allowance under the provisions of paragraph (c) upon his retirement under Article XCVIII of the Amendments to the 51 52 Constitution at age seventy shall thereupon be entitled to receive a retirement allowance for life at an annual rate equal to ten per cent of three fourths of the salary of the office from which he 53 54 retired at the time of such retirement multiplied by the number of years not exceeding ten, and 55 fractions thereof consisting of a month or more which he has served in such office or offices. For the purposes of this paragraph, a year of service as a special justice shall be computed by 56 57 dividing the number of days of actual sittings in such capacity by two hundred and sixty, whether or not such sittings occurred in one calendar or fiscal year, provided that such judge deposits into 58 the judges' retirement fund an amount equal to seven percent or such other amount for at least 59

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eighteen months as would be applicable pursuant to paragraph (b) of the compensation received
by him during such period of service as a special justice plus regular interest to the date of such
deposit. A judge shall be deemed to have served continuously, although a period not in excess of
thirty days shall have intervened between the holding of one judicial office and the holding of
another judicial office.

65 (e) A justice of a district court who is retired under Article LVIII of the Amendments to 66 the Constitution or who resigns in accordance with the provisions of this section, and who has served continuously for ten years prior to such retirement or resignation in the appellate division 67 of a district court or in the superior court under the provisions of sections fourteen B to fourteen 68 69 E of chapter two hundred and twelve, or corresponding provisions of earlier laws, or as a member of the administrative committee of the district courts, shall, in addition to all other 70 71 amounts received under the provisions of this section, be entitled to receive a retirement 72 allowance for life equal to three fourths of the average annual compensation paid him for such services during the ten years next preceding such retirement or resignation, provided that such 73 justice deposits into the judges' retirement fund an amount equal to seven per cent or such other 74 amount for at least eighteen months as would be applicable pursuant to paragraph (b) of the 75 compensation received by him during such period of service plus regular interest to the date of 76 such deposit. 77

(f) If any such judge resigns from office and does not meet the requirements for
retirement or resignation set forth in paragraphs (c) or (d) the amount credited to his individual
account plus interest shall be returned to him within thirty days of such resignation; provided,
however, that if such judge is an active or inactive member of another contributory retirement

system he may request that the amount credited to his individual accounts plus interest becredited to his individual account in such other contributory retirement system.

84 (g) The provisions of section sixty-five C shall apply to those judges first appointed on or
85 after January second, nineteen hundred and seventy-five.

86 (h) The payment of pensions, annuities, retirement allowance and refunds to the various judges who are retired or who resign under the provisions of this section, to the various judges 87 subject to the provisions of the fourth paragraph of section sixty-five B, and to the surviving 88 89 spouses of such judges under the provisions of section sixty-five C shall be made from the 90 judges' retirement fund, provided that any amount needed for the payment of such pensions, annuities, retirement allowances or refunds in excess of the amount on deposit in the judges' 91 92 retirement fund shall be paid from the same source from which the salaries of like judicial 93 officers of the courts of such various judges are paid.

For the purposes of this section any judge or justice appointed to the superior court, the land court, a housing court, the Boston municipal court, a juvenile court, a probate court or a district court, who is holding office on July first, nineteen hundred and seventy-eight, shall be deemed to have been appointed to the trial court. Any such chief justice, justice or judge who is retired or who has resigned from any such court prior to July first, nineteen hundred and seventyeight shall continue to receive the pension he was entitled to receive at the time of such retirement or resignation.

(i) Pursuant to the provisions of section four hundred and fourteen (h)(2) of the United
States Internal Revenue Code, the governmental unit from which each judge receives his regular
compensation shall assume and pay the contributions which would be payable by the judge under

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paragraph (b). The contributions so assumed shall be treated as employer contributions in
determining tax treatment under the United States Internal Revenue Code. Contributions which
are assumed pursuant to this subdivision shall be treated and identified as member contributions
for all purposes of the retirement system, except as specifically provided to the contrary in this
subdivision.

109 Contributions assumed pursuant to this subdivision shall be paid from the same source of 110 funds used for the payment of compensation to the judge. A deduction shall be made from the 111 judge's compensation equal to the amount of the judge's contributions assumed by the employer. This deduction, however, shall not reduce the judge's compensation for purposes of computing 112 113 benefits under the retirement system pursuant to this chapter or for purposes of determining any 114 other employee benefits. Assumed contributions shall be transferred to the Judges Retirement 115 Fund in accordance with the provisions of paragraph (b) and shall be credited to a separate fund 116 within the individual accounts of the respective members for whom such contributions have been made in order that the amounts contributed prior to the effective date for the assumption of such 117 contribution may be distinguished from the amounts contributed on or after the date on which the 118 governmental employer is required by law to assume the contributions. 119