

## NEWTON RETIREMENT SYSTEM SUPPLEMENTARY REGULATION

### I. MEMBERSHIP:

Employees of any member unit of the Newton Retirement System who are regularly employed in a permanent position a minimum of 20 hours per week and have an annual salary of at least \$5,000 must become members of the system.

Employees working fewer than 20 hours per week are not eligible for membership.

Employees with an annual salary of less than \$5,000 per year are not eligible for membership.

### II. CREDITABLE SERVICE:

#### A. Full-time Membership Service.

A member who regularly works a minimum of 20 hours per week shall be considered full-time.

Members whose full-time position requires that they work on a 12-month basis shall receive one year of creditable service for each year worked, or yearly proportion thereof.

Members whose full-time positions require that they render service on a 10-month basis shall, for the periods they are employed for the full 10 months, receive one year of creditable service, or yearly proportion thereof calculated as one-tenth of a year for each full month of service rendered during the 10-month period.

Members whose full-time positions require that they render service on an 11-month basis shall, for the periods they are employed for the full 11 months, receive one year of creditable service, or yearly proportion thereof calculated as one-eleventh of a year for each full month of service rendered during the 11-month period.

#### B. Part-time Membership Service.

A member who is regularly employed in a permanent position fewer than 20 hours per week shall be considered part-time.

Members who render service on a part-time basis shall receive credit on a pro-rated basis as it relates to 20 hours per week.

#### C. Purchase of Prior Non-Contributing Service

Subject to the provisions of the retirement law, the Board will allow the purchase of prior non-contributing service rendered on a part-time, provisional, temporary, substitute, seasonal or intermittent basis rendered in a Massachusetts governmental unit provided the annual compensation for the position was \$5,000 or more.

Once purchased, credit for prior non-contributing service shall be based upon actual hours worked.

The percentage of full-time credit awarded for prior non-contributing service is equivalent to a fraction, the numerator of which is the number of hours worked during that year, and the denominator of which is 1,950 hours.

For non-contributing service rendered in a school department, the percentage of full-time credit awarded is the equivalent to a fraction, the numerator of which is the number of hours worked during the school year, and the denominator of which is 1,080 hours.

### III. APPLICABILITY:

This regulation shall apply to creditable service calculated for member buybacks initiated after the effective date of this regulation, membership transfers to other Massachusetts public sector retirement systems and retirement benefit calculations for members of the Newton Retirement System who retire on or after the effective date of this regulation.