Massachusetts General Laws, Chapter 32, Section 1 defines regular compensation as "compensation received exclusively as wages by an employee for services performed in the course of employment for his employer."

Shift substitution permits a member to work a shift for another similarly situated employee. It is imperative that a member repay shifts prior to retirement so that the member is able to utilize all available creditable service and regular compensation in calculating his or her retirement allowance pursuant to Massachusetts General Laws, Chapter 32, Sections 1 and 4(1)(a).

If a member who has engaged in shift substitution seeks to retire, his/her Employer must certify that all shifts have been repaid for the time period in question.

Please consult PERAC Memoranda 30 of 2011 and 17 of 2012 for more information.

(This should not be construed to exclude other forms of authorized leave from the calculation of regular compensation or creditable service.)
Employer's Shift Substitution Certification

Employee Information

Last Name: First Name: M.I.:  
Social Security # (last four): ___-__-____ ___ ___ ___  
Phone #:  

Birth or Former Name (if different)

Street Address:  
City/Town: State: Zip Code:  
Email:  

The statements and facts contained in this document are correct, complete and accurately presented to the best of my knowledge and belief.

Employer's Signature:

Print Employer's Name:  
Employer's Signature:  
Title: Date:  

Retirement Board: Please enter your retirement board information here.

Name of Retirement Board:  
Address:  
City/Town: Zip Code:  
Telephone: Fax:  

I, (name) am the Employer of the above-named employee at (place of employment) and hereby certify that he or she has engaged in the practice of shift substitution, but that all shifts worked for this employee have been repaid by the employee.

☐ I am attaching documentation to this effect.
☐ In the absence of documentation, I am attaching my sworn affidavit and/or the affidavits of others.

The statements and facts contained in this document are correct, complete and accurately presented to the best of my knowledge and belief.