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Memorandum

To: Sheriff's Department Employees of Barnstable, Bristol, Dukes, Nantucket, Norfolk, Plymouth, and Suffolk Counties

From: Leslie A. Kirwan
Secretary of Administration and Finance

Date: August 18, 2009

Subject: Transition to State Government

Welcome to state government! I am writing to address some commonly asked questions you may have about the transition from county government to state government which takes effect on January 1, 2010. Your new status will be as a Commonwealth of Massachusetts employee. The Patrick-Murray Administration is committed to working with the sheriffs and their staff to provide clear outreach, guidance, and training for a smooth transition. This is the first in a series of communications we will have with you as we move towards the transition date. There is a working group of state stakeholders (payroll, human resources, facilities, budget, retirement, etc.) that meets weekly to prepare for the transition. A reference list of state agencies that deal with retirement and benefits can be found in Appendix B.

Job Title and Job Duties

There is no change in job title or duties resulting from the transition.

Union Affiliation

If you are represented by a union and covered by the terms and conditions of a labor contract, this will not change. If you are not represented by a union, the terms and conditions of your employment will continue to be determined by your Sheriff.

Union contract

If you are represented by a union your rights continue to be covered by your current collective bargaining agreement except as otherwise provided by law. If your collective bargaining agreement

has expired by the date the sheriffs transfer to state government, the terms and conditions of such agreement shall remain in effect until a successor agreement is ratified and funded.

Leave benefits

Your leave benefits will remain the same as those you had when the county was your employer. Sick, vacation, benefit days, and personal leave balances will appear on your pay advice.

Compensation

Your rate of pay and next pay increase date, if any, is unchanged by the transition.

Payday

Your payroll payment will be generated by **HR/CMS** (Human Resource/Compensation Management System), the Oracle/PeopleSoft system used by the Commonwealth. Payroll payments are issued every two weeks on Friday. Therefore there are 26 paydays per year. The first direct deposit of 2010 will be in your account on January 8, 2010 covering the pay period from December 20, 2009 through January 2, 2010. The next direct deposit will be in your account on January 22, 2010 will cover January 3, 2010 through January 16, 2010.

The Commonwealth uses a bi-weekly (14 day) payroll system. Under this system, your first payroll advice is issued on the Friday of the week following the normal biweekly pay period. Each payday you will receive a payroll advice that displays:

- gross bi-weekly itemized earnings
- year-to-date gross earnings
- net earnings
- the type and amount of the deductions
- sick, vacation, and personal leave or benefit days

The Commonwealth provides a secure website to view Pay Advices online, 24/7. To learn more about PayInfo, please see [PayInfo-Office of the Comptroller](#) or <https://payinfo.state.ma.us/>.

Direct Deposit (Mandatory)

The Commonwealth requires all employees to use direct deposit unless a hardship exemption is granted. Your net pay will be deposited to up to 10 designated checking and/or savings account(s) at a bank or credit union of choice from the New England Automated Clearing House (NEACH) listing. The funds will be available in your bank account by Friday morning. Please complete the attached enrollment form to establish direct deposit and send this to your human resources office.

Payroll Authorization for direct deposit

http://www.mass.gov/Aosc/docs/Forms/Payroll_LCM/HRCMS%20DIRECT%20DEPOSIT%20FORM%202.pdf

Employee Reimbursements

Employee reimbursements, if any, such as uniform allowance or travel are processed and paid through the payroll system.

Address verification

It is very important that your current mailing address be accurately reflected in the payroll system as the address will be used for mailing your W-2 and other important documents. If you have changed

your address recently or do so in the future, please ensure your human resources office updates this information in your current payroll system so the correct address migrates to HR/CMS. Your current county government office will be responsible for issuing 2009 W-2 forms to employees.

Payroll Public Records Exemption Form

Under the public records law an employee's name, title, salary and department are considered public information. If a public information request is made for this information, your department (or the Office of the Comptroller for statewide payroll requests) is mandated to provide this information, including electronically. Under the public records law, a person making a public records request can not be asked the reason for the request, nor can the Commonwealth control how that individual uses or publishes this information.

However, the public records law also provides certain exemptions which states that the name, home address, home telephone number, place of employment or education for state employees and family members who are also employed by the Commonwealth are exempt from public records disclosure if the employee was a victim of an adjudicated crime or is a victim of domestic violence, sexual assault or rape. If you believe you qualify for one of these exemptions, please complete this form, http://www.mass.gov/Aosc/docs/Forms/Payroll_LCM/pr_exemp_frm.doc attach supporting documentation or a written statement of your circumstances, and submit to your human resources office.

Payroll deductions

Employee wages are subject to the following mandatory deductions: federal income tax, state income tax, Medicare tax, and contributions to the Massachusetts State Retirement System. The first \$2,000 of Retirement contributions are pre-tax for State Withholdings. State employees do not pay into the Social Security system. Sheriff employees should sign a form acknowledging this arrangement. A copy of this form goes into the employee's personnel file. The original should be filed with the Massachusetts State Retirement Board.

http://www.mass.gov/Eoaf/docs/hrd/policies/files/ssa_form.rtf

Payroll deduction authorization for Insurance or other deductions

http://www.mass.gov/Aosc/docs/Forms/Payroll_LCM/PDA_frm.doc

Employees eligible for Group Insurance Health Coverage

Coverage for GIC will begin February 1, 2010. Deductions are taken the month prior to coverage. If you enroll for GIC coverage during the established enrollment period, your first deduction will be taken in the first paycheck on January 8, 2010 for one half of the monthly premium.

Employees eligible for Massachusetts Commonwealth Connector Health Insurance (those not eligible for GIC)

If you are not eligible for GIC Health coverage, you can have a pre-tax deduction for the full premium of the health insurance with the Commonwealth Connector Plan. To learn more about the Connector plan, please go to: <http://www.mahealthconnector.org> (Employer ID # 149683) or call 1-877-MA-ENROLL.

Garnishments

If you are subject to garnishment, those deductions will continue. The garnishment orders will be added to the system without interruption.

Union Approved Deductions

An employer-recognized bargaining agent for an employee may endorse payroll deductions for insurance or employee benefits, as long as the purpose is approved by the Office of the State Comptroller (OSC). The procedure is to establish a deduction for the bargaining unit to send the Comptroller's Office a letter of endorsement of a specific company's insurance plan or benefit. Once OSC approves the plan, it can be coded in the HR/CMS payroll system. These deductions are considered optional and would be deducted from your income after taxes. State managers and non-bargaining unit are not allowed to participate in a union endorsed insurance or benefit plan.

Workers' Compensation

If you suffer an injury arising out of and in the course of employment, you will continue to be covered by the workers' compensation statute and your benefits will not change. The Massachusetts Human Resources Division is the self-insurer that administers the workers' compensation program. If you have a work-related injury, you should contact your direct supervisor and your human resources director immediately to report the injury.

Retirement (Mandatory)

Eligible employees of a sheriff's department will transfer to state employment and become members of the Massachusetts State Retirement System ("MSERS") effective January 1, 2010. Those eligible employees without a collective bargaining contract in effect will transfer to the MSERS on November 1, 2010 or when a successor collective bargaining agreement is ratified and funded, whichever occurs first. Individuals such as inactive former employees, employees with pending retirement applications, current retirees, and surviving beneficiaries of former retirees of a sheriff's department shall remain members of their respective county or regional retirement system. Retirement system rights and benefits such as membership eligibility, contribution rates, creditable service, group classifications, and account balances are subject to review and confirmation by the State Retirement Board.

The State Retirement Board is requesting that all new members complete a New Member Enrollment Form to ensure they have the most current beneficiary and employment information for you. You can download the form from their website at www.mass.gov/retirement and click on "Sheriff Departments Transition to State Retirement Board". Please complete the form and return to your payroll or human resources department

As an active state employee, you are a member of the MSERS and contribute a portion of your regular compensation towards your retirement depending on your membership date. Your accumulated total deductions, accumulated interest, and corresponding creditable service will transfer from your county/regional retirement system to the MSERS.

The State Retirement Board can provide assistance with retirement benefits, refund of contributions upon termination of employment (under certain circumstances), buyback of prior service, repurchase of prior service contributions that were previously refunded, and accidental and ordinary disability

retirement. Any questions you have can be directed to your human resources representative or the State Retirement Board.

Additional information can be found on the State Retirement Board website at:
www.mass.gov/retirement

Benefit Guide for the Massachusetts State Employees' Retirement System:
<http://www.mass.gov/Ctre/docs/retirement/retguide.pdf>

Date you joined the system and your contribution rate

Prior to January 1, 1975	5%
January 1, 1975 to December 31, 1983	7%
January 1, 1984 to June 30, 1996	8%
July 1, 1996 and after	9%

If your membership began on or after January 1, 1979, and your annual rate of regular compensation is \$30,000.00 or more, an additional 2% will be withheld from that portion of your salary that is in excess of \$30,000.00. This 2% withholding is in addition to the 7%, 8%, 9%, or already being deducted from your regular compensation.

Deferred Compensation (Section 457 deferred compensation plan) (optional)

As an employee of the Commonwealth of Massachusetts, you are eligible to participate in a supplemental retirement savings plan: the Massachusetts Deferred Compensation SMART Plan, an optional plan currently administered by Great West Retirement Systems. SMART stands for **Save Money and Retire Tomorrow**. There are currently 18 investment options available to Plan participants. The Commonwealth does not make any contributions on behalf of the employee.

Deferred compensation is deducted from your income before federal and state income taxes are calculated. Taxes are not paid until your account is distributed to you, usually during your retirement years, when you may be in a lower tax bracket. The minimum contribution amount to participate in the SMART Plan is \$10 per pay period or 1% of your gross income, whichever is less. You can contribute a maximum of 100% of your includible compensation, not to exceed the annual IRS legal limit of \$16,500 in 2009. Distributions are allowed upon separation of service, death or incurring of an unforeseeable emergency as defined by the IRS.

For more information call the **SMART Plan Customer Service Center 1-877-457-1900** or visit www.mass.gov/smartplan.

Group Insurance Commission (GIC)

Health Insurance

Sheriff County employees will be joining the GIC for life, health and other insurance benefits.

- **Non union employees** will be covered by the GIC effective February 1, 2010. Your contribution ratio will either be 20% or 25% based on your date of hire (employees hired on or before 6/30/03 pay 20% and employees hired after 6/30/03 pay 25%). Non-union employees are eligible for all GIC benefits and plans.
- **Union employees (except the single unit noted below)** Union employees are eligible for all GIC benefits and plans except dental/vision. Except as otherwise provided by law, employees covered by a collective bargaining agreement as of February 1, 2010 shall continue to receive the group insurance benefits required by their respective collective bargaining agreements until a successor agreement is ratified and funded. Your contribution ratio will be based on your collective bargaining agreement. Ratios may vary by date of hire and GIC health plan type.
- **Employees in one Suffolk County bargaining unit** [AFSCME Local 419, which represents correction officers at the Suffolk House of Correction-South Bay] will transfer to the GIC on November 1, 2010 or when a successor collective bargaining agreement is ratified and funded, whichever occurs first.

Required Documents to Enroll in a GIC Health Plan (See Appendix A)

When you enroll in a GIC health plan, you will need to provide GIC required documents along with your enrollment application. Please begin gathering the documentation required for health coverage. A listing of required documents that must accompany your GIC application is enclosed. If you need documents from local governments or courts, please start to assemble that information right away.

The GIC will establish an enrollment period and your benefits office will send you enrollment forms and a GIC *Benefit Decision Guide*, which outlines all life, health and other benefit options available through the GIC. GIC benefit information can be found on the GIC website, www.mass.gov/gic. We encourage you to research your options, contact plans you are considering to find out information on other benefits not outlined on the GIC website or in the guide to find out whether your doctors and hospitals are in their network. Also find out which co-pay tiers your doctors and hospitals are in.

GIC Basic Life and Health Insurance

You may enroll in Basic Life Insurance Only or Basic Life and Health Insurance coverage. You will find a description of all health plans offered by GIC on the GIC website, www.mass.gov/gic. Once you choose a plan, please be sure you reside within the plan's service area and your doctor and hospitals are in their network.

GIC Optional Life Insurance

This term insurance covers you and pays your designated beneficiaries in the event of your death or certain other catastrophic events. You may enroll in Optional Life Insurance for a coverage amount of up to eight times salary without providing evidence of good health during the established enrollment

period for coverage effective February 1, 2010. If you do not elect optional life insurance coverage when first eligible, or do not elect the maximum amount available, you can apply at any time by completing a medical application for the insurance carrier's review and approval. Please note that employees with qualified family status changes may enroll in or increase their coverage without any medical review in an amount of up to four times their salary within 31 days of the qualifying event (see the GIC's website for more details). Employees pay 100% of the premium.

Long-term Disability Insurance (LTD)

LTD is an income replacement program that protects you in the event you become disabled or are unable to perform the material and substantial duties of your job. It allows you to receive a portion of your salary on a tax-free basis. You may enroll in the LTD plan without providing evidence of good health during the established enrollment period for coverage effective February 1, 2010. If you do not elect LTD coverage when first eligible, you can apply at anytime but you can complete a medical application for the insurance carrier's review and approval. Employees pay 100% of the LTD premium.

GIC Dental and Vision Plan (non-bargaining unit employees only)

The GIC dental/vision plan is for state employees who are not covered by collective bargaining or who do not have another Dental and/or Vision plan through the state.

Dependent Care Assistance Program (DCAP)

DCAP is a voluntary program that allows employees to set aside a portion of their income to pay for qualified dependent care expenses, such as day care, after-school programs, elder day care, and day camp, on a pre-tax basis. By participating in this program, you will reduce your gross income and save on both federal and state taxes. It is important to estimate your expenses carefully, as the Internal Revenue Service requires that any unused funds in a participant's account at plan year-end be forfeited. Contact your human resources office or see the GIC's website (www.mass.gov/gic) for more information.

Health Care Spending Account (HCSA)

The Health Care Spending Account Program (HCSA) is a voluntary program that allows employees to set aside a portion of their pre-tax income to pay for qualified health care expenses. By participating in this program, you will reduce your gross income and save on both federal and state taxes. Expenses must be medically related. Examples include physician office and prescription drug co-payments, medical deductibles and coinsurance, eyeglasses and contact lenses not covered by your health or vision plan, orthodontia and dental benefits not covered by your dental plan (if any), and most over-the-counter drugs. It is important to estimate your expenses carefully, as the Internal Revenue Service requires that any unused funds in a participant's account at plan year-end be forfeited. Contact your human resources office and see the GIC's website (www.mass.gov/gic) for more information.

Other optional benefit programs and deductions

Commonwealth of Massachusetts Employee Charitable Campaign (COMECC) (Optional)

COMECC, the only authorized payroll deduction workplace solicitation, is conducted under the authority of the Secretary of Administration & Finance. Each year, the Secretary selects a Statewide Campaign Manager for overall management of the campaign and a Local Campaign Manager to conduct and manage COMECC in each of the regions.

COMECC is private, voluntary, and confidential. It affords state employees the opportunity to support private, non-profit health and human services and environmental organizations. Contributions can be made by a one-time check, one-time payroll deduction, or deductions spread out over 26 weeks. Staff assigned to the COMECC project will contact you through your human resources office.

Extended Illness Leave Bank (EILB) (Optional)

You are eligible to join the EILB after one full year of continuous service. This voluntary program allows you to continue to receive leave benefits, when you have exhausted all of your accrued leave as a result of a prolonged illness or injury. Membership in EILB is limited to specific open enrollment periods every December and June. Members must donate one day of leave time annually to maintain enrollment. There are additional eligibility and withdrawal requirements so please contact your human resources office if you would like to receive more information.

MBTA Pass Program (Optional)

The MBTA Pass Program allows employees to purchase Charlie Cards, Charlie Tickets and Interzone passes through payroll deductions. The Charlie Card is issued for BUS, LINK and Senior Pass recipients. The Charlie Card is a long-term use card. When an employee is assigned a Charlie Card and it is activated, it will continue to work as long as monthly payroll deductions are made. Charlie Tickets are issued for commuter rail and commuter boat passes. Employees are issued a monthly pass each month. The MBTA passes are a pre-tax deduction for both federal and state tax under the "Qualified Transportation" section under IRS Code 26 section 132f (up to \$230/mth as of 2009). As a card or ticket holder, you may be qualified to receive a discount on your auto insurance. Please contact your insurance agent for detailed information.

Savings Bonds (Optional)

You may sign up for Series EE savings bonds at any time during the year by contacting your human resources office. The bonds are paid for by your payroll deduction which is on a post-tax basis (maximum \$5,000/year).

Tuition Remission (Optional)

Tuition Remission is available to full-time state employees (managers, confidentials, and union employees whose labor contract provides for this benefit) and their spouses. It does not apply to the children of state employees. At the time of application, an employee must have six months of full-time or equivalent part-time service with the Commonwealth. Employees and their spouses who use this benefit are responsible for all fees charged by the college or university.

- 100% tuition remission shall apply to enrollment in a state-supported course or program at the undergraduate or graduate level at **only** Public Community Colleges, State Colleges, or the

University of Massachusetts Campuses (excluding the MD program at the University of Massachusetts Medical School).

- 50% tuition remission shall apply to enrollment in a non-state supported course or program offered through continuing education **only** at Public Community Colleges, State Colleges, or the University of Massachusetts Campuses (excluding the MD program at the University of Massachusetts Medical School). Admission to programs is on a space available basis. Eligibility must be certified by your human resources office.

UFund: Qualified Tuition Program (QTP) (Optional)

The UFund is a voluntary plan that allows employees to authorize a post-tax deduction from their net pay to save for college, graduate school, and other forms of higher education.

The UFund College Investing Plan was established by the Massachusetts Educational Financing Authority (MEFA), an independent authority and public instrumentality of the Commonwealth of Massachusetts, and is administered by the State Treasurer. UFund is a Qualified Tuition Program (529 Plan). 529 Plans, named after the federal Internal Revenue Code Section 529 that gave these accounts special tax status, are specifically created for college savings.

Forms and additional information can be found at the State Treasurer's website at:

http://personal.fidelity.com/planning/college/content/landing_ma.shtml.cvsr



Appendix A

www.mass.gov/gic
617-727-2310

Required Documents for GIC Coverage for All GIC Health Plans

If you are planning to cover yourself only:

- There is no documentation needed unless you are a retiree age 65 or over (*see Additional Documents for Retirees section below*)

If you are planning to cover a current and/or former spouse, you will need the following:

- If you are married – Copy of Certified Marriage Certificate
- If you are divorced or legally separated- Following sections of Separation Agreement are required:
 - Divorce Absolute Date
 - Signature Page
 - Health Insurance Provisions
 - Your Former Spouse's Last Known Address

If you are planning to cover dependent children, you will need the following:

- Dependent Child Coverage (New and Existing) – Copy of Certified Birth Certificate (*must have parent/child relationship listed*)
- Dependent Age 19-26 – Complete a Dependent Age 19-26 Application for coverage (form available at the enrollment fair or on the GIC's website)
- Handicapped Dependent – complete Handicapped Dependent form (contact the GIC for the form; also available on GIC website)
- Adoption – Copy of Adoption Placement Letter
 - Letter must be on Adoption Agency Letterhead and include the following:
 - Name of Adoptive Parents
 - Name of Adopted Child
 - Date Child Placed in the Home
- Grandchild – Copy of Court Guardianship Appointment
 - However, if grandchild is a dependent of a dependent under age 19, copy of grandchild's certified (Long Form) birth certificate

Documents such as marriage certificates and birth certificates can be obtained by contacting the Clerk's Office of the town in which the event occurred.

Adoption verification and Grandchild verification information can be obtained by contacting the adoption agency used or the Clerk of Court's office in the town in which the event occurred.

We encourage you to contact the appropriate offices as soon as possible. There may be a waiting period to obtain information.

Additional Required Documents for Retirees

If you and/or your spouse are on Medicare, you will need the following documentation:

- See above for spousal and dependent coverage
- Photocopy of Medicare Card (include a copy of spouse's card if applicable)
- Photocopy of your latest 1099 or a recent letter from Social Security stating how your monthly Part B premium is paid (e.g., you are being directly billed by Social Security or it is being deducted from your Social Security check). Include this same documentation for your spouse, if applicable.

If you and/or your spouse are over age 65 and Medicare eligible, but not enrolled in Medicare, you will need the following:

- See above for spouse and dependent coverage
- In January, you must enroll in Medicare and send to the GIC the document listed above (third bullet) for retirees in Medicare
- During the GIC open enrollment you must enroll in a GIC Medicare plan

If you and/or your spouse are over age 65 and not eligible for Medicare you will need the following documentation:

- See above for spousal and dependent coverage
- Recent letter from Social Security stating that you or your spouse is not eligible for Medicare Part A for free.

Appendix B

Reference List for Employees

Sheriff department employees should first contact their human resources office if they have benefits questions.

Group Insurance Commission (GIC)

Website: www.mass.gov/gic

Phone: Public Information Unit 617-727-2310, ext.1.

State Retirement Board

Website: www.mass.gov/retirement

Phone: 617-367-7770 (Boston) 413-730-6135 (Springfield) 1-800-392-6014 (Within Mass.)

Email: srb@tre.state.ma.us

Deferred compensation (SMART Plan)

Website: www.mass.gov/smartplan

Phone: Customer Service Center 1-877-457-1900

Massachusetts Commonwealth Connector Plan

Website: <http://www.mahealthconnector.org> (Employer ID # 149683)

Phone: 1-877-MA-ENROLL (1-877-623-6765)