



Earned Income Worksheet

Form Last Revised: November, 2021

Disability Retirees (accidental or ordinary) please use the following worksheet to determine how much you can earn in either public or private employment during a calendar year, pursuant to M.G.L. c. 32, § 91A.

Calculation for Calendar Year: _____

Position from which you retired:

"Regular Compensation" for that position
(salary you would earn if you were still working)

Additional amount allowed under statute

Sub Total

Enter total amount of your Retirement Allowance
(Pension + Annuity)

This is the amount you are allowed to earn

**If you exceed your allowable earnings amount,
you must refund the excess amount to your retirement system.**

PLEASE NOTE: The regular compensation (salary) amount must be obtained from your former employer, and the retirement allowance (pension + annuity) must be obtained from your retirement board. PERAC does not have these figures. However, once you obtain them, you may contact Sandra King for assistance at 617-666-4446, ext. 947.

In addition to the compensation limits calculated above:

Retirees are also limited in public sector post retirement employment by total hours in a calendar year.

No retiree is allowed to work in excess of 1200 hours, in the aggregate from all such public sector employment, during a calendar year. Any such employment beyond this hourly limit would be considered excess earnings.