

System such information and shall cause to be performed in respect to each of the employees of said municipal corporation such duties as would be performed in the State service by the head of a department of the State employing members of said Employees' Retirement System.

22. (Duties of Actuary; Contributions to Funds.) (a) The actuary of the Employees' Retirement System of the State shall compute the rates of contribution payable by members who are employees of a participating municipal corporation in the same manner as if they were State employees and shall compute the contributions which would be payable annually by the State on behalf of such members as though they were State employees. The contributions so computed shall be certified by the Trustees of the Employees' Retirement System to the chief fiscal officer of each participating municipal corporation. The amounts which would be payable by the State on account of such employees of a participating municipal corporation if they were State employees, including a pro rata share of the cost of the administration of the said Retirement System, based upon the payroll of the employees of such participating municipal corporation, shall be a charge against such participating municipal corporation.

(b) Each participating municipal corporation shall make a special accrued liability contribution on account of its approval of the participation of its officers and employees in the Employees' Retirement System of the State, which contribution shall be determined by an actuarial valuation of the accrued liability on account of the officers and employees of such participating municipal corporation who elected to become members in the same manner as the accrued liability rate was originally determined for State employees. This special accrued liability contribution, subject to such adjustment as may be necessary on account of any additional prior service credits awarded to officers or employees of such participating municipal corporation, shall be payable in lieu of the accrued liability contribution payable on account of other employees in the system. The expense of making such initial valuation shall be assessed against and paid by the participating municipal corporation on whose account it is necessary.

(c) The Board of Trustees of the Employees' Retirement System shall annually certify to the chief fiscal officer of each participating municipal corporation the proportion of the expense of the retirement system for the preceding fiscal year, together with the necessary expenses of the