

(e) Provided that the retirement allowance used in calculating the supplementary payment shall be the total benefits provided in § 11 of this article except that it shall not be based on any optional benefit chosen by the beneficiary and

(f) Provided that such beneficiary, excepting any person who may be retired for reasons of disability, who is eligible to receive benefits from the federal old age and survivors' insurance system shall have any supplemental payment for which said beneficiary is eligible, under this subtitle, reduced by an amount equal to the benefit the beneficiary is entitled to receive from the federal old age and survivors' system. Such reduction, however, shall not be greater than the total amount of the supplemental payment for which said beneficiary is eligible.

(g) When determining the amount of supplementary payments, the board of trustees shall not consider any additional voluntary contributions by any employee to his annuity savings account.

(h) Any employee who has less than thirty (30) years of service, and who files for a deferred retirement allowance, shall not be entitled to receive a supplementary pension benefit. l

15.

All pensions payable to former employees retired under the provisions of this article and in force on the date this system is established shall be continued and paid hereafter from the [Pension] Accumulation Fund at the full amounts stipulated under said article. The residue of any appropriation made for the payment of such pension shall be transferred and credited to the [Pension] Accumulation Fund. Any additional amounts required to continue such pensions shall be provided by an increase in the accrued liability contribution otherwise payable to the [Pension] Accumulation Fund.

16.

The creation and maintenance of reserves in the [Pension] Accumulation Fund, the maintenance of annuity reserves and pension reserves as provided for, and regular interest creditable to the various funds as provided in § 14 of this article, and the payment of all pensions, annuities, retirement allowances, refunds and other benefits granted under the provisions of this article and all expenses in connection with the administration and operation of this retirement system, are hereby made obligations of the State. All income, interest and dividends derived from deposits and investments authorized by this article shall be used for the payment of the said obligations of the State. Any amounts derived therefrom which, when combined with the regular amounts otherwise contributable by the State, exceed the amount required to provide said obligations, shall be used to reduce the regular appropriations otherwise required, except as otherwise provided in § 14 l(3)l (2) (j) of this article.

26.

(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 **DETERMINED AS HEREINAFTER PROVIDED**, 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