

3. BE PAID BY THE STATE OR OTHER APPROVED EMPLOYER FROM THE SAME SOURCE OF FUNDS USED IN PAYING COMPENSATION TO THE MEMBER; AND

4. BE TREATED FOR ALL PURPOSES OF THIS ARTICLE IN THE SAME MANNER AND TO THE SAME EXTENT AS CONTRIBUTIONS MADE BY A MEMBER PRIOR TO JANUARY 1, 1989.

57.

(b) (1) (I) Each judge covered by the plan shall contribute to the fund an amount equal to six percent of his compensation, to be deducted from his compensation each pay period until he has served as a judge for 16 years. He shall make no contribution thereafter.

(II) AFTER JANUARY 1, 1989, THE STATE SHALL PICK UP THE CONTRIBUTIONS REQUIRED UNDER ITEM (I) OF THIS PARAGRAPH FOR SERVICE RENDERED BY THE JUDGE FROM JANUARY 1, 1989.

(III) THE CONTRIBUTIONS PICKED UP UNDER ITEM (II) OF THIS PARAGRAPH SHALL:

1. BE TREATED AS EMPLOYER CONTRIBUTIONS IN DETERMINING TAX TREATMENT UNDER SECTION 414(H)(2) OF THE INTERNAL REVENUE CODE, AS AMENDED;

2. BE IMPLEMENTED BY A REDUCTION, EQUAL TO THE AMOUNT OF THE PICKUP, OF THE COMPENSATION OF EACH JUDGE REQUIRED TO MAKE CONTRIBUTIONS UNDER THIS SUBSECTION AND MAY NOT BE INCLUDED AS GROSS INCOME OF THE JUDGE UNTIL THE PICKUP AMOUNTS ARE DISTRIBUTED OR MADE AVAILABLE TO THE JUDGE;

3. BE PAID BY THE STATE FROM THE SAME SOURCE OF FUNDS USED IN PAYING COMPENSATION TO THE JUDGE; AND

4. BE TREATED FOR ALL PURPOSES OF THIS ARTICLE IN THE SAME MANNER AND TO THE SAME EXTENT AS CONTRIBUTIONS MADE BY A JUDGE PRIOR TO JANUARY 1, 1989.

81.

In this subtitle the following words have the meanings indicated unless the context requires otherwise:

(13) "Accumulated contributions" means the sum of all [the amounts deducted from the compensation of a member and] REGULAR CONTRIBUTIONS OF A MEMBER AND PICKUP CONTRIBUTIONS OF A MEMBER, PROVIDED FOR IN § 89(1)(F) OF THIS ARTICLE, THAT ARE credited to [his] THE MEMBER'S individual account in the Annuity Savings Fund together with regular interest thereon as provided in § 89 of this article.