

(6) He served under an appointment which required later election or confirmation, and was not elected or confirmed at or within the time provided for election or confirmation; or

(7) He served a term which has expired, and he was not reappointed; or

(8) His office is abolished.

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(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 OR OTHER APPROVED EMPLOYER 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 OR OTHER APPROVED EMPLOYER 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.

(2) The fund shall be the fund in which all reserves for the payment of all allowances and other benefits shall be accumulated and from which shall be paid all benefits payable under the contributory plan for judges.

(3) The total amount payable to the fund in each year after the first year following the date of establishment may not be less than the sum of the rates percent known as the normal contribution rate and the accrued liability contribution rate, of the total compensation earnable by all members during the