

(2) EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, IS SUBJECT TO THE SAME TERMS AND CONDITIONS UNDER THE PROGRAM AS PROVIDED FOR RETIREES UNDER § 48B OF THIS SUBTITLE, WITH THE EMPLOYEE'S SERVICE WITH THE MARYLAND ENVIRONMENTAL SERVICE BEING INCLUDED AS PART OF THE EMPLOYEE'S STATE SERVICE.

(D) FOR EACH PARTICIPANT UNDER THIS SECTION, THE MARYLAND ENVIRONMENTAL SERVICE SHALL PAY TO THIS STATE AN EMPLOYER SHARE OF THE COSTS OF THE PROGRAM BASED ON THE STATE SUBSIDY ALLOWED UNDER THIS SUBTITLE.

Article 73B – Pensions

1-310.

(A) FOR AN EMPLOYEE OF THE MARYLAND ENVIRONMENTAL SERVICE WHO IS A MEMBER OF THE EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF MARYLAND OR THE PENSION SYSTEM FOR EMPLOYEES OF THE STATE OF MARYLAND, THE MARYLAND ENVIRONMENTAL SERVICE SHALL:

(1) PAY TO THE BOARD OF TRUSTEES THE EMPLOYER CONTRIBUTIONS OTHERWISE REQUIRED TO BE MADE BY THE STATE ON BEHALF OF THE MEMBER; AND

(2) DEDUCT FROM THE COMPENSATION PAYABLE TO THE MEMBER AND PAY TO THE BOARD OF TRUSTEES THE REQUIRED EMPLOYEE CONTRIBUTIONS.

(B) THE MARYLAND ENVIRONMENTAL SERVICE SHALL COMPLY WITH THE DUTIES OF EMPLOYERS AND BE SUBJECT TO THE PENALTIES AS PROVIDED BY § 1-105 OF THIS ARTICLE.

(C) EACH YEAR THE BOARD OF TRUSTEES SHALL CERTIFY TO THE MARYLAND ENVIRONMENTAL SERVICE THE STATE'S NORMAL CONTRIBUTION RATE AND THE STATE'S ACCRUED LIABILITY CONTRIBUTION RATE AND THE AMOUNTS PAYABLE UNDER SUBSECTION (A)(1) OF THIS SECTION.

(D) THE MARYLAND ENVIRONMENTAL SERVICE SHALL PAY TO THE BOARD OF TRUSTEES THE AMOUNT OF THE CHARGES CERTIFIED TO THE MARYLAND ENVIRONMENTAL SERVICE BY THE BOARD OF TRUSTEES AS PROVIDED IN SUBSECTION (C) OF THIS SECTION. THE AMOUNTS CERTIFIED BY THE BOARD OF TRUSTEES SHALL BE PAID WITHIN 30 DAYS AFTER THE RECEIPT OF THE CERTIFICATE. IF THE MARYLAND ENVIRONMENTAL SERVICE FAILS TO PAY THE AMOUNTS CERTIFIED UNDER THIS SECTION WITHIN THE TIME REQUIRED BY LAW, IT IS LIABLE FOR A PENALTY OF 10 PERCENT OF THE AMOUNT DUE. HOWEVER, THE SECRETARY OF THE BOARD MAY ALLOW A GRACE PERIOD NOT TO EXCEED 10 ADDITIONAL CALENDAR DAYS. ALL AMOUNTS DUE AND UNPAID ON THE DATE OF PAYMENT ALSO SHALL BEAR INTEREST AT THE RATE OF 10 PERCENT A YEAR UNTIL THE DATE OF PAYMENT. THE STATE COMPTROLLER, ON NOTIFICATION BY THE SECRETARY THAT A DELINQUENCY EXISTS, IMMEDIATELY SHALL EXERCISE THE RIGHT OF SETOFF AGAINST ANY MONEY DUE OR TO BECOME DUE TO THE MARYLAND ENVIRONMENTAL SERVICE.