

(1) FOR A MASTER IN CHANCERY OR A MASTER IN JUVENILE CAUSES WHO IS ELIGIBLE FOR BENEFITS UNDER THE JUDGES' RETIREMENT SYSTEM, THE COUNTY WHERE THE MASTER SERVES SHALL PAY TO THE JUDGES' RETIREMENT SYSTEM A PORTION OF THE EMPLOYER CONTRIBUTIONS REQUIRED TO BE PAID ON BEHALF OF THE MASTER AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

(2) THE AMOUNT PAYABLE BY A COUNTY FOR A MASTER UNDER THIS SUBSECTION IS THE PRODUCT OF MULTIPLYING:

(I) THE SUM OF THE ACCRUED LIABILITY CONTRIBUTION RATE AND THE NORMAL CONTRIBUTION RATE; AND

(II) THE DIFFERENCE BETWEEN THE MASTER'S CURRENT EARNABLE COMPENSATION AND THE EARNABLE COMPENSATION OF THE MASTER AS OF JANUARY 1, 1989.

(C) PAYMENTS BY BALTIMORE CITY FOR TEACHER TRANSFEREES.

FOR A MEMBER OR RETIREE WHO TRANSFERRED TO THE TEACHERS' RETIREMENT SYSTEM OF THE STATE OF MARYLAND FROM THE EMPLOYEES' RETIREMENT SYSTEM OF THE CITY OF BALTIMORE, THE LOCAL SYSTEM SHALL PAY ANY EXCESS OF THE AMOUNT TO WHICH THE MEMBER OR RETIREE WOULD HAVE BEEN ENTITLED UNDER THE PROVISIONS OF THE LOCAL SYSTEM AS THEY EXISTED AS OF JULY 1, 1971, OVER THE AMOUNT THAT IS PROVIDED UNDER THIS DIVISION II.

(D) EMPLOYER CONTRIBUTIONS FOR ADDITIONAL EMPLOYEE OR AGENT OF STATE RACING COMMISSION.

FOR AN ADDITIONAL EMPLOYEE OR AGENT OF THE STATE RACING COMMISSION WHO IS A MEMBER OF THE EMPLOYEES' PENSION SYSTEM, THE LICENSEES OF THE STATE RACING COMMISSION SHALL PAY THE EMPLOYER CONTRIBUTIONS OTHERWISE REQUIRED TO BE MADE BY THE STATE ON BEHALF OF THE MEMBER IN THE MANNER THAT THE LICENSEES PAY THE SALARY FOR AN ADDITIONAL EMPLOYEE OR AGENT UNDER THE MARYLAND HORSE RACING ACT.

(E) EMPLOYER CONTRIBUTIONS FOR EMPLOYEES OF DORCHESTER COUNTY.

FOR AN EMPLOYEE OF DORCHESTER COUNTY WHO IS A MEMBER OF THE EMPLOYEES' PENSION SYSTEM OR THE EMPLOYEES' RETIREMENT SYSTEM, DORCHESTER COUNTY SHALL PAY THE EMPLOYER CONTRIBUTIONS OTHERWISE REQUIRED TO BE MADE BY THE STATE ON BEHALF OF THE MEMBER.

(F) PAYMENT FOR SPECIAL DEATH BENEFIT UNDER STATE POLICE RETIREMENT SYSTEM.

(1) FOR A MEMBER OF THE STATE POLICE RETIREMENT SYSTEM, THE STATE SHALL PAY THE COST OF SPECIAL DEATH BENEFITS UNDER § 29-204(B)(1)(II) OF THIS ARTICLE, INCLUDING THE NORMAL CONTRIBUTION RATE AND THE ACCRUED LIABILITY RATE, UP TO THE CURRENT CONTRIBUTION RATE FOR EMPLOYERS FOR FEDERAL OLD AGE, SURVIVORS, AND DISABILITY INSURANCE.