

In subsection (a)(1) of this section, the words "accumulation fund" are substituted for "each of the several funds" for accuracy and clarity, because the employer contribution is credited to the accumulation fund of each system.

In subsections (a)(2)(ii) and (d) of this section, the specific references to "the professional and clerical employees of the Department of Public Libraries of Montgomery County" is substituted for the former general reference to "members of local retirement funds in the city and counties of the State" for accuracy and clarity, because those employees of the Department of Public Libraries of Montgomery County are the only individuals to whom the former provision applied.

In subsection (b)(1) of this section, the requirement that the Comptroller compute the amount to be charged each unit as the employer's share of retirement cost is expressly applied to and limited to all members whose compensation is paid by the State. As to the State's contribution for members of the teachers' systems whose compensation is paid by the State, this requirement only was implied in former Art. 73B, § 1-305.5(b). As to members of the several systems other than the teachers' systems, the limitation of this requirement to members whose compensation is paid by the State only was implied in former Art. 73B, § 1-305.

In subsection (e) of this section, the reference to "each nonclerical and nonprofessional former Community College of Baltimore employee" who chose to remain a member of the Baltimore City Retirement Plan is substituted for the former reference to "each employee" who chooses to remain a member of the Baltimore City Retirement Plan "in accordance with this paragraph" for clarity and to reflect that former Art. 73B, § 3-506(c)(4)(i) is revised at § 23-201(b) of this article.

Also in subsection (e) of this section, the reference to the "Employees' Pension System" is substituted for the former reference to the "State Pension System" for accuracy.

The sixth sentence of former Art. 73B, § 9-105(j), which provided a cross-reference to LE § 9-316 with respect to the funding of retirement allowances of members of the State Workers' Compensation Commission who are members of the Judges' Retirement System, is deleted as unnecessary in light of subsection (b) of this section. LE § 9-316 provides that "[o]ut of money appropriated for the maintenance of the Commission, the State shall pay the salaries, administrative expenses, and all other expenses of the Commission, including ... any cost incurred by the State, including contribution as an employer, because of the participation of a Commissioner in the judicial pension system of the State". This provision is not an exception to the procedure used in subsection (b) of this section and therefore a cross-reference to it in this Division II is unnecessary.

The State Personnel and Pensions Article Review Committee notes, for the consideration of the General Assembly, that there is no provision in the law for inclusion in the State budget of employer retirement contributions on