behalf of certain members of the several systems whose compensation is not paid by the State other than members of the teachers' systems, including <u>e.g.</u>, elected or appointed State officials who are compensated by the counties, masters, and employees of the Sheriff's Department of Baltimore City. While participating governmental units and other specified county employers are required to make the employer contributions on behalf of their employees who are members under §§ 21–305 through 21–307 of this subtitle, the State remains responsible for the employer contributions on behalf of other members of the several systems, including the various nonteacher members whose compensation is not paid by the State.

Defined terms: "Board of Trustees" § 20-101

"County" § 20-101

"Employees' Pension System" § 20-101

"Member" § 20–101

"Several systems" § 20-101

"State system" § 20-101

"Teachers' Pension System" § 20-101

"Teachers' Retirement System" § 20-101

21-309. SAME — PAYMENT BY PARTICIPATING GOVERNMENTAL UNIT.

(A) "PARTICIPATING GOVERNMENTAL UNIT" DEFINED.

IN THIS SECTION, "PARTICIPATING GOVERNMENTAL UNIT" INCLUDES A COUNTY REQUIRED TO PAY THE EMPLOYER CONTRIBUTION OR PART OF THE EMPLOYER CONTRIBUTION UNDER § 21–307 OF THIS SUBTITLE.

(B) CERTIFICATION OF RATES BY BOARD OF TRUSTEES.

EACH YEAR, THE BOARD OF TRUSTEES SHALL CERTIFY TO THE CHIEF FISCAL OFFICER OF EACH PARTICIPATING GOVERNMENTAL UNIT:

- (1) THE NORMAL CONTRIBUTION RATES, ACCRUED LIABILITY CONTRIBUTION RATES, SPECIAL ACCRUED LIABILITY CONTRIBUTION RATE, AND WITHDRAWAL LIABILITY CONTRIBUTION RATE FOR THE PARTICIPATING GOVERNMENTAL UNIT; AND
- (2) ANY AMOUNT PAYABLE BY THE PARTICIPATING GOVERNMENTAL UNIT FOR A MASTER UNDER § 21–307(B)(2) OF THIS SUBTITLE.
 - (C) APPROPRIATION BY PARTICIPATING GOVERNMENTAL UNIT.

EACH PARTICIPATING GOVERNMENTAL UNIT SHALL:

(1) INCLUDE AN AMOUNT DETERMINED BASED ON THE RATES CERTIFIED BY THE BOARD OF TRUSTEES AS PAYABLE BY THE PARTICIPATING GOVERNMENTAL UNIT UNDER THIS SECTION IN THE NEXT BUDGET, APPROPRIATION, OR LEVY OF THE PARTICIPATING GOVERNMENTAL UNIT AFTER THE CERTIFICATION BY THE BOARD OF TRUSTEES; AND