

governmental units to pay for certain additional pension liabilities according to any increases in the normal cost percentage plus a certain amortization schedule approved by the Board of Trustees for the State Retirement and Pension System; and generally relating to participation in the contributory pension benefit portion of the Employees' Pension System by employees of certain participating governmental units.

BY repealing and reenacting, with amendments,

Article - State Personnel and Pensions

Section 21-307, 23-307.1, and 31-116

Annotated Code of Maryland

(1997 Replacement Volume and 2001 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - State Personnel and Pensions

21-307.

(a) For a permanent employee of a board of supervisors of elections who is a member of the Employees' Retirement System or the Employees' Pension System, the county where the member is employed 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 member contributions.

(b) (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) 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.