

(d) 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) 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) (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.

(2) Except as provided in paragraph (3) of this subsection, the members shall pay the cost of the special death benefits that exceeds the current rate for federal old age, survivors, and disability insurance.

(3) The State shall pay the full costs of each special death benefit applicable to each member whose death arises out of or in the course of actual performance of duty.

(g) For an employee of the Maryland Environmental Service who is a member of the Employees' Retirement System or the Pension System for Employees, the Maryland Environmental Service shall pay to the Board of Trustees the employer contributions otherwise required to be made by the State on behalf of the member.

(h) For a court reporter for the Circuit Court for Charles County who is a member of the Employees' Retirement System or the Employees' Pension System, the County Commissioners of Charles County shall pay the employer contributions otherwise required to be made by the State on behalf of the member.

(i) (1) Except as provided in subsection (j) of this section, the University System of Maryland shall pay an annual accrued liability contribution equal to an amount that is sufficient to liquidate over not more than 5 years, the increase in the accrued liability by means of annual payments that increase each year based on actuarial assumptions adopted by the Board of Trustees on the recommendation of the actuary.

(2) The University System of Maryland:

(i) shall pay to the Board of Trustees the amount required under this subsection on July 1 of each year until the increase in the accrued liability is paid in full; and

(ii) may prepay all or a portion of the increase in the accrued liability in accordance with a calculation approved by the Board of Trustees.