

(II) THE RATE OF INTEREST FOR EACH FISCAL YEAR THAT IS USED TO COMPUTE THE AVERAGE RATE OF INTEREST UNDER SUBPARAGRAPH (I) OF THIS PARAGRAPH EQUALS THE SUM OF THE INVESTMENT INCOME AND THE REALIZED GAINS AND LOSSES DIVIDED BY THE BOOK VALUE OF THE TOTAL INVESTMENTS.

[(b)](D) On retirement or other withdrawal from service on the basis of which an allowance is payable, the member's additional contributions, including any employer pickup contributions transferred as additional contributions, with interest, shall be paid either in cash or as an additional allowance equal to an annuity that is the actuarial equivalent of that amount, in the same manner as the benefit otherwise payable under the Employees' Pension System or Teachers' Pension System.

26-201.

(a) Except as provided in subsection (b) of this section, this subtitle applies only to:

(1) an employee of the Department of Natural Resources commissioned by the Secretary of Natural Resources as:

(i) a Natural Resources police officer; or

(ii) a law enforcement officer, other than a Natural Resources police officer;

(2) a law enforcement officer employed by the Field Enforcement Division;

(3) a member of the Maryland Transportation Authority Police Force who has the powers granted to a police officer under § 4-208 of the Transportation Article;

(4) a deputy sheriff employed by the Baltimore City Sheriff's Department;

(5) a member of the University of Maryland Police Force who has the powers granted to a police officer under § 13-601 of the Education Article;

(6) a law enforcement officer OR FIREFIGHTER employed by a participating governmental unit that on or after July 1, 1999 has elected to participate in the Law Enforcement Officers' Pension System;

(7) the State Fire Marshal or a Deputy State Fire Marshal;

(8) a member of the Morgan State University Police Force who has the powers granted to a police officer under § 14-106 of the Education Article;

(9) a member of the BWI Airport Fire & Rescue Department;

(10) a member of the Department of General Services Police Force who has the powers granted to a police officer under § 4-605 of the State Finance and Procurement Article;