

(ii) If the State share of basic current expenses, as calculated under subparagraph (i) of this paragraph, is less than the product of \$60 and the county's full-time equivalent enrollment, the State share of basic current expenses for the county shall be the product of \$60 and the county's full-time equivalent enrollment.

(c) [For fiscal year 1986 through fiscal year 1988 only, the State shall pay to a county that has a population density of over 8,000 per square mile as determined by the Department of Health and Mental Hygiene an additional amount equal to the product of the full-time equivalent enrollment on September 30 of the school year for which the calculation is made and the following amounts:

- (1) \$75 for fiscal year 1986;
- (2) \$50 for fiscal year 1987; and
- (3) \$25 for fiscal year 1988.] RESERVED.

(d) (1) (i) Effective July 1, 1980, except as otherwise provided in this subsection, "eligible position" means a position that is held by an employee of a county board or local school system who is a member and who is eligible to be a member of the Teachers' Retirement System or the Teachers' Pension System and:

1. Who performs instructional duties in a public day school during the normal 10-month school year as a supervisory teacher, a teacher who is certificated, a helping teacher, a classroom teacher aide; or

2. Who holds any other position in a class that was considered eligible for State payment of employer contributions for social security under the standards applied by the Department of Personnel as of January 11, 1980.

(ii) The Maryland State Retirement Agency shall adopt rules and regulations that, subject to and consistent with the above standards, define "eligible position" more specifically for the purposes of this section.

(2) For fiscal year 1981, and each fiscal year thereafter, the employer social security contributions for any eligible position shall be shared by each county and the State as provided in paragraphs (3) and (4) of this subsection.

(3) For each employee who holds an eligible position the State shall pay the then applicable employer social security contribution rate, not to exceed 6.13 percent of that part of the salary paid included within the social security wage base as defined in federal law.

(4) For each employee who holds an eligible position, the county shall pay the difference between the contribution paid by the State under paragraph (3) of this subsection and the total employer contribution that is due under federal law.

(e) (1) Each county board and the Mayor and City Council of Baltimore City shall receive from the State, in the manner and subject to the limitations under this section, an amount for each school year to be known as the "compensatory education funds", which shall be calculated as indicated in this subsection.