

(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.]

(D) ANY EMPLOYER SOCIAL SECURITY CONTRIBUTIONS REQUIRED BY FEDERAL LAW FOR ANY EMPLOYEE OF A COUNTY BOARD OR LOCAL SCHOOL SYSTEM SHALL REMAIN THE OBLIGATION OF THE EMPLOYER.

5-202.1.

(b) The Maryland State Retirement Agency may at any time examine the records of local school systems to determine whether the State's payments for [Social Security taxes and] retirement contributions for employees of the school systems are in accordance with the provisions of Article 73B of the Code [and this article].

(c) (1) (i) If an examination of the records of a local school system shows that the State has paid more than is required under [this article and] Article 73B of the Code, within 30 days after the date of the notice to the school system of the State overpayment, the school system may appeal the notice of State overpayment to the Secretary of Budget and Fiscal Planning who shall appoint a hearing examiner.

16-403.

(b) [(9) (i) For each fiscal year, the employer's share of Social Security contributions that are paid by the State for any eligible position may not exceed 6.70% of the Social Security wage base as defined in federal law.

(ii) For the purposes of this section, the Maryland State Retirement Agency shall adopt regulations to define "eligible position".]

(9) ANY EMPLOYER SOCIAL SECURITY CONTRIBUTIONS REQUIRED BY FEDERAL LAW FOR ANY EMPLOYEE OF A BOARD OF COMMUNITY COLLEGE TRUSTEES SHALL REMAIN THE OBLIGATION OF THE EMPLOYER.

(10) The State contribution to [the employer's Social Security, retirement,] RETIREMENT and fringe benefit costs is not included in the calculations of amounts under this subsection.