

Annotated Code of Maryland
(1997 Replacement Volume)

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

Article - State Personnel and Pensions

21-314.

(a) Each participating employer shall submit to the Board of Trustees a statement that shows the name, date of birth, occupational title, duties, compensation, length of service, and other information that the Board of Trustees requires regarding employees or former employees of the participating employer.

(b) Each year the Board of Trustees shall certify the member contribution rates to the chief fiscal officer of each participating employer:

(c) (1) In this subsection, "compensation" means a member's earnable compensation as provided in § 20-101 of this article and includes the amount earned by the member for all pay periods ending during a calendar year even if an amount is paid to the member after December 31 of the calendar year.

(2) (I) As each payroll is paid or in a manner that the Board of Trustees prescribes each participating employer shall certify to the Board of Trustees, and the proper fiscal officer of the participating employer shall pay to the Board of Trustees, the member contributions deducted from the compensation of each member employed by the participating employer or made under an employer pickup program.

(II) WITHIN 5 WORKING DAYS AFTER THE PAYMENT OF EACH PAYROLL, EACH PARTICIPATING EMPLOYER SHALL SUBMIT TO THE STATE RETIREMENT AGENCY SUPPORTING PAYROLL DATA REQUIRED BY THE STATE RETIREMENT AGENCY IN A FORMAT SPECIFIED BY THE STATE RETIREMENT AGENCY.

(d) (1) A participating employer that does not pay the member contributions certified under this section to the Board of Trustees within the time required is liable for:

- (i) a penalty of 10% of the amounts due; and
- (ii) interest on delinquent amounts at 10% a year until paid.

(2) A PARTICIPATING EMPLOYER THAT DOES NOT SUBMIT SUPPORTING PAYROLL DATA AS REQUIRED BY THE STATE RETIREMENT AGENCY WITHIN THE TIME REQUIRED IS LIABLE FOR:

(I) A LATE CHARGE OF \$250 FOR EACH PAYROLL FOR WHICH THE SUPPORTING DATA IS LATE; AND

(II) INTEREST ON DELINQUENT LATE CHARGES AT 10% PER YEAR IF THE LATE CHARGE IS NOT PAID BY THE DATE CERTIFIED BY THE STATE RETIREMENT AGENCY.