- (2) AS PAYROLLS ARE PAID, THE CENTRAL PAYROLL BUREAU SHALL PAY THE EMPLOYER CONTRIBUTIONS TO THE APPLICABLE STATE SUPPLEMENTAL PLAN AS DIRECTED BY THE SUPPLEMENTAL BOARD.
- (3) THE PAYMENTS SHALL BE CHARGED AGAINST THE BUDGETS OF THE UNITS EMPLOYING THE PARTICIPATING EMPLOYEES.
- (4) IF A PARTICIPATING EMPLOYEE'S SALARY IS PAID FROM SPECIAL FUNDS OR FEDERAL FUNDS, OR BOTH, THE EMPLOYER CONTRIBUTION FOR THAT EMPLOYEE SHALL BE PAID FROM THOSE FUNDS.
- (C) (1) THIS SUBSECTION APPLIES TO PARTICIPATING EMPLOYEES WHO ARE NOT PAID THROUGH THE CENTRAL PAYROLL BUREAU.
- (2) THE SUPPLEMENTAL BOARD SHALL PROVIDE BY REGULATION HOW EMPLOYER CONTRIBUTIONS AND PARTICIPATING EMPLOYEE CONTRIBUTIONS ARE TO BE MADE.
- (3) THE PAYMENTS SHALL BE CHARGED AGAINST THE BUDGETS OF THE UNITS EMPLOYING THE PARTICIPATING EMPLOYEES WHO ARE EMPLOYED BY THE STATE.
- (4) IF A PARTICIPATING EMPLOYEE'S SALARY IS PAID FROM SPECIAL FUNDS OR FEDERAL FUNDS, OR BOTH, THE EMPLOYER CONTRIBUTION SHALL BE PAID FROM THOSE FUNDS.
- (5) IF A PARTICIPATING EMPLOYEE'S SALARY IS NOT PAID BY THE STATE, THE EMPLOYER CONTRIBUTION FOR THAT EMPLOYEE SHALL BE PAID FROM THE SAME BUDGET CODE FROM WHICH EMPLOYER CONTRIBUTIONS TO THE STATE RETIREMENT AND PENSION SYSTEM ARE PAID.

32-206.

THE GOVERNOR SHALL INCLUDE IN THE ANNUAL STATE BUDGET BILL AN APPROPRIATION THAT IS SUFFICIENT TO PAY THE EMPLOYER CONTRIBUTIONS FOR PARTICIPATING EMPLOYEES.

<u>35–101.</u>

(c) <u>"Supplemental retirement plans" means the deferred compensation, tax sheltered annuity, [and] salary reduction savings plans, AND ANY OTHER PLANS authorized by this title.</u>

## SUBTITLE 7. DEFINED CONTRIBUTION PLAN.

35-701.

THERE IS A DEFINED CONTRIBUTION PLAN FOR ELIGIBLE PARTICIPANTS AS ALLOWED BY § 401(A) OF THE INTERNAL REVENUE CODE.