

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) "Eligible position" does not include a position held by any employee who is employed under a federal Comprehensive Employment and Training Act (CETA) public service program.

(iii) The Department of Personnel 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.

(5) For fiscal year [1981] 1982 only, an amount equivalent to the amount that is required to be distributed to the counties and Baltimore City under subsection (e)(2) of this section shall be transferred by approved budget amendment from the budget of the Department of Personnel to that of the Department of Education.

(e) The following are additions to State shares:

(1) For fiscal year [1981] 1982 only, these amounts are targeted to 12 low per pupil expenditure, low wealth, and at least average revenue effort counties:

| | | |
|---------------------|---------------|-------------|
| Allegany----- | \$--{402,240} | -337,088- |
| Baltimore City----- | {4,100,720} | -4,735,031- |
| Caroline----- | {143,600} | -159,083- |
| Cecil----- | {383,600} | -407,393- |
| Charles----- | {507,920} | -444,383- |
| Garrett----- | {161,440} | -147,920- |
| Harford----- | {866,560} | -618,387- |
| Queen-Anne's----- | {98,960} | -91,537- |
| St.-Mary's----- | {362,160} | -372,038- |
| Somerset----- | {119,280} | -157,829- |