the load on the towed vehicle is coupled directly to and is not more than five (5) feet from the towing vehicle. Whenever the connection consists of a chain, rope, bar or cable, there shall be displayed, upon such connection, a flag not less than twelve (12) inches in length and width. Every trailer, while being drawn upon the highway, shall be so attached to the vehicle drawing the same as to prevent the wheels of such trailer from deflecting more than six (6) inches from the path of the drawing vehicle's wheels.

Section 2. This act shall take effect immediately.

APPROVED—The 21st day of July, A. D. 1959.

DAVID L. LAWRENCE

No. 168

AN ACT

Amending the act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," changing the provisions of the act requiring the city to contribute to the pension fund on account of its unfunded liability.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 10.1, act of May 23, 1945 (P. L. 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," added June 1, 1956 (P. L. 1971), is amended to read:

Section 10.1. Determination of Liability Upon Extension of Social Security.—Where a city has entered into an agreement with the Commonwealth to place its employes under the Federal Social Security Act, the board shall appoint an actuary, and may fix his compensation. The actuary shall determine the present value of the liability on account of pensions payable under the provisions of section four of this act to employes who are members of the system on the effective date of the agreement, and shall offset the value of any assets in the pension fund to determine the unfunded liability. [The actuary shall further determine the amount of such unfunded liability which shall be contributed by the city, each year, over a period not to exceed twenty-five years from the effective date of the agreement, until the accumulated reserve equals the present value of the liability] The city may

Third class cities, optional retirement sys-tem independent of any pension system.

Section 10.1, act of May 23, 1945, P. L. 903, added June 1, 1956, P. L. 1971, further amended.

Act effective immediately.

make such payments as it desires towards the unfunded liability until the accumulated reserve equals the present value of the liability. The actuary shall also determine the amount which shall be contributed, annually, into the fund on account of service of all new and original members subsequent to the date of the agreement.

Officers and employes shall pay to the board, monthly, an amount equal to three and one-half per centum of that portion of monthly compensation on which social security allowances are payable and five per centum of any monthly compensation in excess of that on which social security allowances are payable. The remainder of the needed annual contribution for service subsequent to the date of the agreement, as determined by the actuary, shall become the obligation of "the city and shall be paid by it to the board by annual appropriations. The provisions of this section shall, in all applicable cases, supersede the provisions relating to contributions in section 5 and section 10 of this act.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 21st day of July, A. D. 1959.

DAVID L. LAWRENCE

No. 169

AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," changing the provisions of the act requiring the city to contribute to the pension fund on account of its unfunded liability.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 4344.1, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662) and amended June 1, 1956 (P. L. 1966), is amended to read:

Section 4344.1. Determination of Liability Upon Extension of Social Security.—Where a city has entered into an agreement with the Commonwealth to place its employes under the Federal Social Security Act, the pension board shall appoint an actuary, and may fix his compensation. The actuary shall determine the present value of the liability on account of pensions payable under the provisions of section 4343 of this act to employes who are members of the system on the

• "th" in original.

The Third Class City Code.

Section 4344.1, act of June 23, 1931, P. L. 932, reenacted and amended June 28, 1951, P. L. 662, and amended June 1, 1956, P. L. 1966, further amended.