

No. 104

AN ACT

SB 1190

Amending the act of June 1, 1959 (P.L.350), entitled "An act relating to the retirement of public school employes; amending, revising, consolidating and changing the laws relating thereto," further regulating payments on account of social security deductions from appropriations and making editorial changes.

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

Section 1. Section 305, act of June 1, 1959 (P.L.350), known as the "Public School Employes' Retirement Code of 1959," is amended to read:

Section 305. Payments on Account of Social Security Deductions from Appropriations.—Where the **[Superintendent of Public Instruction] Secretary of Education** enters into an agreement with the Commonwealth to place under the Federal Social Security Act, **[all]** members **[of the joint coverage group,] who have elected coverage**, the Commonwealth shall pay on account of the school districts and joint schools and departments and on account of such employes thereof into the contribution fund created under the provisions of the act of January 5, 1952 (P.L.1833), as reenacted and amended by the act of June 1, 1956 (P.L.1973), such amounts and at such times as are required to be paid on account of such coverage.

The Commonwealth shall be reimbursed to the extent of the total amounts contributable by **[joint coverage members and to one-half (1/2) the amounts contributable by the school districts, joint schools and departments.] covered employes. The Commonwealth shall make grants in the amount of one-half (1/2) of the contributions equivalent to the employer's tax established by the Federal Social Security Act on all covered wages which are not federally funded. For the purpose of this code, the tax contributions payable shall be the first obligation against any State funds received by the school districts, joint schools and departments for their use or authorized under the "Public School Code of 1949" and shall first be paid therefrom.**

The **[Superintendent of Public Instruction] Secretary of Education** and the State Treasurer are hereby authorized to cause to be deducted and paid into or retained in the State Treasury from any moneys due to any employer on account of appropriations for schools or other purposes the amounts **[reimbursable] payable** under the provisions of this section.

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly  
No. 104.

A handwritten signature in black ink, reading "C. McLeod Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T".

*Secretary of the Commonwealth.*