

Sec. 145.47. Each public employee who is a contributor to the public employees retirement system shall contribute eight per cent of ~~his~~ THE CONTRIBUTOR'S earnable salary to the employees' savings fund, except that the public employees retirement board may raise the contribution rate to a rate not greater than ten per cent of the employee's earnable salary.

The head of each state department, institution, board, and commission, and the fiscal officer of each local authority subject to this chapter, shall deduct from the earnable salary of each contributor on every payroll of such contributor for each payroll period subsequent to the date of coverage, an amount equal to the applicable per cent of the contributor's earnable salary. The head of each state department and the fiscal officer of

each local authority subject to this chapter shall transmit promptly to the ~~secretary of the public employees retirement board~~ SYSTEM a report of contributions at such intervals and in such form as the ~~board~~ SYSTEM shall require, showing thereon all deductions for the ~~public employees retirement~~ system made from the earnable salary of each contributor employed, together with warrants or checks covering the total of such deductions. A penalty of five per cent of the total amount due for the particular reporting period shall be added when such report, together with warrants or checks to cover the total amount due from the earnable salary of all amenable employees of such employer ~~are~~, IS filed thirty or more days after the last day of such reporting period. Such penalty shall be added to and collected on the next succeeding regular employer billing. Interest at a rate set by the retirement board shall be charged on the amount of the penalty in case such penalty is not paid within three months after it is added to the regular employer billing. The ~~secretary of the board~~ SYSTEM, after making a record of all such receipts, shall deposit them with the treasurer of state for use as provided by this chapter. In addition to the periodical reports of deduction required by this section, the fiscal officer of each local authority subject to this chapter shall submit to the ~~board~~ SYSTEM at least once each year a complete listing of all noncontributing appointive employees. Where an employer fails to transmit contributions to the ~~retirement~~ system, the ~~retirement board~~ SYSTEM may make a determination of the employees' liability for contributions and certify to the employer the amounts due for collection in the same manner as payments due the employers' accumulation fund, ~~provided that any~~ ANY amounts so collected shall be a ~~penalty against the employer and~~ held in trust pending receipt of A REPORT OF contributions ~~from~~ FOR such public employees for the period involved as provided by law and, thereafter, the amount in trust shall be transferred to the EMPLOYEES' SAVINGS FUND TO THE CREDIT OF THE EMPLOYEES. ANY AMOUNT REMAINING AFTER THE TRANSFER TO THE EMPLOYEES' SAVINGS FUND SHALL BE TRANSFERRED TO THE employers' accumulation fund as a credit of such employer. The fiscal officer shall require each new contributor to submit to the ~~board~~ SYSTEM a detailed report of all ~~his~~ THE CONTRIBUTOR'S previous service as a public employee along with such other facts as the board requires for the proper operation of the ~~public employees retirement~~ system.

Any member who, because of ~~his~~ THE MEMBER'S own illness, injury, or other reason which may be approved by ~~his~~ THE MEMBER'S employer is prevented from making ~~his~~ THE MEMBER'S contribution to the system for any payroll period, may pay such deductions as a back payment within one year.