

### **Part 3 Contributions**

#### **49-16-301 Contributions -- Two divisions -- Election by employer to pay employee contributions -- Accounting for and vesting of worker contributions -- Deductions.**

- (1) In addition to the money paid to this system under Section 49-11-901.5, participating employers and firefighter service employees shall jointly pay the certified contribution rates to the office to maintain this system on a financially and actuarially sound basis.
- (2) For purposes of determining contribution rates, this system is divided into two divisions according to Social Security coverage as follows:
  - (a) members of this system with on-the-job Social Security coverage are in Division A; and
  - (b) members of this system without on-the-job Social Security coverage are in Division B.
- (3)
  - (a) A participating employer may elect to pay all or part of the required member contributions, in addition to the required participating employer contributions.
  - (b) Any amount contributed by a participating employer under this section shall vest to the member's benefit as though the member had made the contribution.
  - (c) The required member contributions shall be reduced by the amount that is paid by the participating employer.
- (4)
  - (a) All member contributions are credited by the office to the account of the individual member.
  - (b) This amount is held in trust for the payment of benefits to the member or the member's beneficiaries.
  - (c) All member contributions are vested and nonforfeitable.
- (5)
  - (a) Each member is considered to consent to payroll deductions of member contributions.
  - (b) The payment of compensation less these payroll deductions is considered to be full payment for services rendered by the member.

Amended by Chapter 290, 2011 General Session  
Amended by Chapter 439, 2011 General Session