1973 S.C. Op. Atty. Gen. 8 (S.C.A.G.), 1973 S.C. Op. Atty. Gen. No. 3438, 1973 WL 20903

Office of the Attorney General

State of South Carolina Opinion No. 3438 January 2, 1973

*1 Re: Employer Contribution for Persons Entitled to Credit for militory Service

The Honorable Purvis W. Collins South Carolina Retirement System P. O. Box 11960 Columbia, South Carolina 29211

Dear Mr. Collins:

You have asked whether the South Carolina Retirement System is authorized to require employers in the System to make contributions for employees covered by Section 61–76, Code of Laws of South Carolina, as amended.

Act No. 1062 of 1972 amended Code Section 61–76 to allow persons with two or more years of creditable service in the System to receive additional creditable service for any period of honorable military service. A person claiming service credits under this act must pay to the System an amount equal to the contributions he would have made had he been employed by an employer participating in the System. This act makes no specific mention of employer contributions.

It is clear from the language and context of Section 61–76 that creditable service under that section is to be treated like prior service credit for which an employee would be qualified under other provisions of the Code. Section 61–54 of the Code authorizes the Retirement System to require employer contributions in the case of employees claiming prior service credit. By electing to participate in the State Retirement System under the provisions of Code Section 61–37 employers render themselves liable to make such contributions on behalf of employees claiming prior service credit.

On the basis of the foregoing, it is the opinion of this Office that the South Carolina Retirement System is authorized to require employer contributions for employees claiming creditable service under the provisions of Section 61–76.

With kind personal regards. Yours truly,

Randall T. Bell Assistant Attorney General

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