- (2) For purposes of the Teachers' and State Employees' Retirement System and the calculation of benefits under that System, (i) the magistrate shall be considered to have been an employee under G.S. 135-1(10) during the break in service, (ii) the period of the break in service shall be counted as membership service under G.S. 135-1(14), and (iii) the magistrate shall be deemed to have earned compensation under G.S. 135-1(7a) during the break in service at the rate of compensation that would have applied had there been no break in service.
- (3) The Judicial Department shall pay and submit both the employee and employer contributions to the Retirement Systems Division on behalf of the magistrate as though that magistrate had been in active service during the period in question. Those contributions shall be submitted within 90 days of the magistrate's resumption of service and shall not be subject to penalties or interest if submitted within that 90-day period.

**SECTION 6.** This act is effective when it becomes law. In the General Assembly read three times and ratified this the 28<sup>th</sup> day of May,

Date May 29, 2015

Time 10:30 a.m.

Signed Lauh Raup

Pat McCrory, Governor

Date

2015.