



DEPARTMENT OF LAW
OFFICE OF THE
Attorney General
STATE CAPITOL
Phoenix, Arizona 85007

JOHN A. LASOTA, JR.
ATTORNEY GENERAL

August 2, 1978

The Honorable Morris Farr
Arizona State Senator
State Capitol, Senate Wing
Phoenix, Arizona 85007

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Re: 78-193(R78-122)

Dear Senator Farr:

We are writing in response to your April 26, 1978 request for an opinion on whether school districts are authorized to pay both the employer and the employee contributions required under the State Retirement System Law, thereby relieving their employees of the economic burden of having employee contributions withheld from their salaries on each pay day.

The retirement system laws applicable to school districts uniformly provide for mandatory employee contributions to be deducted from employees' compensation at a statutorily fixed or determinable rate.¹

The retirement system laws applicable to school districts also uniformly provide for mandatory employer contributions at a statutorily prescribed percentage of the employer's payroll.²

In view of the foregoing, we feel constrained to say that school districts are authorized to pay only employer contributions and that only employees may pay employee contributions.

A change in the retirement system laws would be necessary to clear the way for school districts--instead of employees--to pay employee contributions.

Very truly yours,

JOHN A. LASOTA, JR.
Attorney General

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¹ A.R.S. §§ 15-1417, 15-1418, 15-1464, 38-741, 38-748, 38-781.01 and 38-781.04.

² A.R.S. §§ 15-1421, 15-1469, 38-741, 38-749, 38-781.01 and 38-781.05.