

UNIVERSITY OF MISSOURI:
BOARD OF CURATORS:
CURATORS OF MISSOURI UNIVERSITY:
STATE EMPLOYEES:
UNIVERSITY EMPLOYEES:
STATE EMPLOYEES' RETIREMENT
SYSTEM:

Under the Missouri State Em-
ployees' Retirement System
Law the Board of Curators of
the University of Missouri
is not required to make
"matching" contributions to
the Retirement Fund from the
funds of the University.



December 12, 1957

Mr. Paul Peterson
University Attorney
1 Tate Hall
Columbia, Missouri

Dear Mr. Peterson:

You have recently requested an opinion from this office concerning the following matter:

"Under the Missouri State Employees' Retirement System Law is the University required to make 'matching' contributions from its funds to the State Employees' Retirement Fund?"

The law creating the Missouri State Employees' Retirement System was enacted as House Bill No. 188 by the 69th General Assembly. It appears in Section 104.310 to 104.550, inclusive, in the August 1957 Supplement to Vernon's Annotated Missouri Statutes.

This law provides for contributions to be deducted from the pay of the employee and for contributions to be made by appropriation by the General Assembly. The law does not call for any other contributions to the retirement fund, and there is no provision in the law under which the University is required or allowed to make contributions from its funds to the Retirement System Fund.

Section 104.360 provides for the contributions to be made by deductions from the employees' pay and Section 104.370 provides for the legislative appropriation of the state's contribution to the Retirement Fund.

There is no provision for and, therefore, the University is not required to make any so-called "matching" contribution

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from its funds. Such "matching" contribution is made by appropriation by the legislature as indicated above.

CONCLUSION

It is, therefore, on the basis of the foregoing, the conclusion of this office that under the Missouri State Employees' Retirement System Law the Board of Curators of the University of Missouri is not required to make "matching" contributions to the Retirement Fund from the funds of the University.

The foregoing opinion, which I hereby approve, was prepared by my assistant, Fred L. Howard.

Yours very truly,

John M. Dalton
Attorney General

FLH:vlw:hw