

The Bureau (now the Bureau of Research and Statistics in the Division of Labor) is thus empowered to collect statistical details relating to labor in this State, and for refusal by an employer to submit reports for this purpose, a penalty may be imposed. Assuming that the details which you desire concerning accidental injuries and occupational disease serve the statistical purposes of the Bureau, the requirement of such reports is proper.

Very truly yours,

HAROLD KOLOVSKY
Acting Attorney General

By: THOMAS L. FRANKLIN
Deputy Attorney General

JANUARY 29, 1958

ALAN S. MEYER, *Research Director*
Youth Study Commission
335 Clifton Avenue
Clifton, New Jersey

MEMORANDUM OPINION—P-6

DEAR MR. MEYER:

You have inquired whether the staff employed by the Youth Study Commission, which includes a research director employed full time, an educational director employed part time, and an office secretary employed part time, is entitled to coverage under the Federal Social Security Act.

The Youth Study Commission was originally created by J.R. 4 of 1954, as the Juvenile Delinquency Commission. Its name was changed to the Youth Study Commission by J.R. 19 of 1956.

The Federal and State statutes governing social security coverage afford such coverage on a broad basis. See 42 U.S.C.A., Section 418; N.J.S.A. 43:15A-1, 43:22-1. For the purposes of social security, the term "employee" includes any person holding "office, position or employment in the service of the State or of any county, municipality or school district, or of any public department, board, body, commission, institution, agency, instrumentality or authority of, or in, the State, or of, or in any county, municipality or school district in the State." N.J.S.A. 43:22-2(c).

N.J.S.A. 43:15A-1 extends the permissible area of coverage to governmental units having no retirement system, stating that:

"The State Agency, . . . with the approval of the Governor, is hereby authorized and directed to enter, on behalf of the State, . . . and of any public department, board, body, commission, . . . of, or in, the State . . . into an agreement . . . for the purpose of extending the services of the Federal Old-Age and Survivors Insurance system to all services performed by employees as members of any coverage group as defined in section 218(b)(5) of the Social Security Act, unless such services are already covered by an agreement under this act."

In view of the broad scope of coverage provided by the above cited provisions and the expression of policy by the Legislature providing such social security coverage on as broad a basis as possible (N.J.S.A. 43:22-1), you are advised that members of the staff of the Youth Study Commission are entitled to social security coverage. You should contact the social security section of the Division of Pensions for assistance in completing the ministerial acts necessary to institute coverage.

Very truly yours,

HAROLD KOLOVSKY
Acting Attorney General

By: DAVID LANDAU
Deputy Attorney General

JANUARY 29, 1958

HONORABLE ABRAM M. VERMEULEN, *Director*
Division of Budget and Accounting
State House
Trenton, New Jersey

MEMORANDUM OPINION—P-7

DEAR MR. VERMEULEN:

You have asked for our opinion relating to the annual appropriation by the State to the Teachers' Pension and Annuity Fund. The specific problem which you raise is whether the Legislature should include the amount estimated by actuarial determination as the State's obligation during the fiscal year 1958-59 in the next appropriations bill.

We advise you that the appropriation of this amount in the next appropriations bill for payment to the Teachers' Pension and Annuity Fund on or after July 1, 1958 is mandatory in strict compliance with the express terms of N.J.S.A. 18:13-112.35. That statute provides as follows:

"Upon the basis of each actuarial determination and appraisal provided for in this act, the board of trustees shall prepare and submit to the Governor in each year an itemized estimate of the amounts necessary to be appropriated by the State to provide for payment in full during the ensuing fiscal year of the obligations of the State accruing during that year. The Legislature shall make an appropriation sufficient to provide for such obligations of the State. The amounts so appropriated shall be paid into the contingent reserve fund."

N.J.S.A. 18:13-112.35, which was enacted as part of the Teachers' Pension and Annuity Fund-Social Security Integration Act (L. 1955, c. 37; N.J.S.A. 18:13-112.3 et seq.), revised the method of appropriation by the State to the purposes of the Teachers' Pension and Annuity Fund. As you point out, the source of State payment to the Teachers' Pension and Annuity Fund was formerly dedicated railroad taxes under R.S. 18:10-30 and 31, but these receipts are no longer available to defray the State's commitment. As a result, the ascertainment of the total appropriation necessary by the State in each fiscal year is arrived at through an actuarial determination