§ 135-22. Contributions by State employees.

(a) Every employee of the State whose services are covered by an agreement entered into under G.S. 135-21 shall be required to pay for the period of such coverage, into the contribution fund established by G.S. 135-24, contributions, with respect to wages (as defined in G.S. 135-20), equal to the amount of the employee tax which would be imposed by the Federal Insurance Contributions Act if such services constituted employment within the meaning of that act. Such liability shall arise in consideration of the employee's retention in the service of the State, or his entry upon such service, after the enactment of this Article.

(b) The contribution imposed by this section shall be collected by deducting the amount of the contribution from wages as and when paid, but failure to make such deduction shall not relieve the employee from liability for such contribution.

(c) If more or less than the correct amount of the contribution imposed by this section is paid or deducted with respect to any remuneration, proper adjustments, or refund if adjustment is impracticable, shall be made, without interest, in such manner and at such times as the State agency shall prescribe. (1951, c. 562, s. 3; 1955, c. 1154, s. 8.)