

thorized, in consideration of the employee's retention in, or entry upon, employment after an enactment of this sub-title, to impose upon each of its employees as to services which are covered by an approved plan, a contribution with respect to his wages (as defined in Section 30 of this Article), not exceeding the amount of tax which would be imposed by Section 1400 of the Federal Insurance Contributions Act if such services constituted employment within the meaning of that Act, and to deduct the amount of such contribution from his wages as and when paid. Contributions so collected shall be paid into the contribution fund in partial discharge of the liability of such political subdivision or instrumentality under paragraph (1) of this sub-section. Failure to deduct such contributions will not relieve the employee or ~~employer~~ POLITICAL SUB-DIVISION of liability therefor.

(3) EACH POLITICAL SUB-DIVISION AS TO WHICH A PLAN HAS BEEN APPROVED UNDER THIS SECTION SHALL ALSO PAY INTO THE CONTRIBUTION FUND, ESTABLISHED BY SECTION 33, ITS PRO RATA SHARE OF THE EXPENSES OF THE STATE AGENCY INCURRED IN THE ADMINISTRATION OF THIS SUB-TITLE AS SAID PRO RATA SHARE SHALL BE CERTIFIED TO EACH POLITICAL SUB-DIVISION BY THE STATE AGENCY.

(e) *Delinquent payments due under paragraph (1) PARAGRAPHS (1) AND (3) of sub-section (d) may, with interest at the rate of six per centum per annum be recovered by action in a court of competent jurisdiction against the political sub-division liable therefor, or may at the request of the State Agency, be deducted from any other monies payable to such sub-division by any department or agency of the State.*

33. (Contribution Fund) (a) *There is hereby established a special fund to be known as the Contribution Fund. Such fund shall consist of and there shall be deposited in such fund:*

(1) *All contributions, interest and penalties collected under Section 32; UNDER SECTION 32; AND*

(2) *All monies which may be appropriated thereto;*

(3) *Any property or securities and earnings thereof acquired through the use of monies belonging to the fund;*

(4) *Interest earned upon any monies in the fund; and*

(5) *All sums recovered upon the bond of a custodian or otherwise for losses sustained by the fund and all*