

*and Welfare* has delegated any of his functions under the Social Security Act with respect to coverage under such Act of employees of States and their political sub-divisions, *and with respect to any action taken prior to April 11, 1953, includes the Federal Security Administrator and any individual to whom such Administrator had delegated any such function;*

(f) The term "political sub-division" includes an instrumentality of the State, of one or more of its political sub-divisions, or of the State and one or more of its political sub-divisions, but only if such instrumentality is a juristic entity which is legally separate and distinct from the State or sub-division and only if its employees are not by virtue of their relation to such juristic entity employees of the State or sub-division;

(g) The term "Social Security Act" means the Act of Congress approved August 14, 1935, Chapter 531, 49 Statutes 620, officially cited as "The Social Security Act" (including regulations and requirements issued pursuant thereto), as such Act has been and may from time to time be amended; and

(h) [The term "Federal Insurance Contributions Act" means Sub-Chapter A of Chapter 9 of the Federal Internal Revenue Code as such Code has been and may from time to time be amended.] *The term "Federal Insurance Contributions Act" means sub-chapter A of Chapter 9 of the Federal Internal Revenue Code of 1939 and sub-chapters A and B of Chapter 21 of the Federal Internal Revenue Code of 1954, as such Codes have been and may from time to time be amended; and the term "employee tax" means the tax imposed by Section 1400 of such Code of 1939 and Section 3101 of such Code of 1954.*

### 33. Federal-State agreement.

(a) State Agency authorized to make.—The State Agency is hereby authorized to enter on behalf of the State into an agreement with the [federal security administrator] *Secretary of Health, Education and Welfare*, consistent with the terms and provisions of this subtitle, for the purpose of extending the benefits of the federal old age and survivors' insurance system to employees of the State of Maryland and of any political subdivision of the State with respect to services specified in such agreement which constitute "employment" as defined in § 32 of this article. Such agreement may contain such provisions relating to coverage, benefits, contributions, effective date, modification and termination of the agreement, administration, and other appropriate provisions as the State Agency and [federal security administrator] *Secretary of Health, Education and Welfare*, shall agree upon, but, except as may be otherwise required by or under the Social Security Act as to the services to be covered, such agreement shall provide in effect that:

(1) Benefits will be provided for employees whose services are covered by the agreement (and their dependents and survivors) on the same basis as though such services constituted employment within the meaning of Title II of the Social Security Act;

(2) The State will pay to the Secretary of the Treasury, at such time or times as may be prescribed under the Social Security Act, contributions with respect to wages (as defined in § 32 of this article),