

cision of the Circuit Court or the Superior Court to the Court of Appeals by any party to the proceeding in the same manner as other appeals are taken from decrees or orders of said court. An appeal shall act as a stay.

(d) (1) Each political sub-division as to which a plan has been approved under this section shall pay into the contribution fund, established by Section 35, with respect to wages (as defined in Section 32 of this Article), at such time or times as the State Agency may by regulation prescribe, contributions in the amounts and at the rates specified in the applicable agreement entered into by the State Agency under Section 33.

(2) Each political sub-division required to make payments under paragraph (1) of this sub-section is authorized, 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 32 of this Article), not exceeding [the amount of tax which would be imposed by Section 1400 of] *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, 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 sub-division or instrumentality under paragraph (1) of this sub-section. Failure to deduct such contributions will not relieve the employee or 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 35, 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 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.

35. (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 34; and

(2) All sums recovered upon the bond of a custodian or otherwise for losses sustained by the fund and all monies received for the fund from any other sources. All monies in the fund shall be mingled and undivided. Subject to the provisions of this sub-title, the State Agency is vested with full power, authority and jurisdiction over the fund and may perform any and all acts whether or not specifically designated, which are necessary to the administration thereof and are consistent with the provisions of this sub-title.