

employees of such instrumentality, (2) to require its employees to pay (and for that purpose to deduct from their wages) contributions equal to the amounts which they would be required to pay under [§ 39(d)(2)] § 34(D)(2) OF THIS SUBTITLE if they were covered by an agreement made pursuant to subsection (a) of this section and (3) to make payment to the Secretary of the Treasury in accordance with such agreement, including payments from its own funds and otherwise to comply with such agreements. Such agreements, shall to the extent practicable, be consistent with the terms and provisions of subsection (a) and other provisions of this subtitle.

(c) Pursuant to § 218 (d) (6) of the Social Security Act, the State Employees' Retirement System and the Teachers' Retirement System shall each, for the purposes of this subtitle, be deemed to constitute a separate retirement system with respect to the State and a separate retirement system with respect to each political subdivision having positions covered by the State Employees' Retirement System and a separate retirement system with respect to each institution of higher learning, as provided under § 218 (d) (6) of the Social Security Act, having positions covered by the Teachers' Retirement System.

33.

(a) Every employee of the State whose services are covered by an agreement entered into under [§ 37] § 32 OF THIS SUBTITLE shall be required to pay for the period of such coverage, into the Contribution Fund established by [§ 40] § 35 OF THIS SUBTITLE, contributions, with respect to wages (as defined in [§ 36 of this article] § 31 OF THIS SUBTITLE), 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 subtitle] JUNE 1, 1955.

(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.

34.

(a) Each political subdivision of the State is hereby authorized to submit for approval by the State Agency a plan for extending the benefits of Title II of the Social Security Act, in conformity with applicable provisions of such act, to employees of such political subdivision. Each such plan and any amendment thereto shall be approved by the State Agency if it finds that such plan, or such plan as amended, is in conformity with such requirements as are provided in the regulations of the State Agency, except that no such plan shall be approved unless:

(1) It is in conformity with the requirements of the Social Security Act and with the agreement entered into under [§ 37] § 32 OF THIS SUBTITLE;