

**61.450 Contributions by state employees.**

- (1) Every employee of the state whose services are covered by an agreement entered into under KRS 61.430 shall be required to pay for the period of coverage, into the contribution fund established by KRS 61.470, contributions, with respect to wages received for each calendar year at the rate established by the Federal Insurance Contributions Act, as amended, and the Social Security Act, as amended. Such liability shall arise in consideration of the employee's retention in the service of the state, or his entry upon such service after March 14, 1951.
- (2) 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.
- (3) If more or less than the correct amount of the contribution imposed by this section is paid or deducted with respect to any wages, proper adjustment, or refund if adjustment is impracticable, shall be made, without interest, in such manner and at such times as the state agency shall prescribe.

**History:** Amended 1962 Ky. Acts ch. 12, sec. 5. -- Amended 1960 Ky. Acts ch. 85, sec. 1. -- Amended 1958 Ky. Acts ch. 135, sec. 3. -- Created 1951 (1st Extra Sess.) Ky. Acts ch. 3, sec. 5.