



CHAPTER 135
ARTICLE 2 - COVERAGE OF GOVERNMENTAL EMPLOYEES UNDER TITLE II OF THE SOCIAL SECURITY ACT

N.C.G.S. § 135-22.

Contributions by State employees.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 1154, s. 8 — second act in the lineage	RETRIEVED 21 September 2026, 02:53 UTC	SOURCE FINGERPRINT 887d69c41d8b45b79d8cdc25 - 91c51c6577a29a69f1f35a5b - f2c10152ebe06d2c
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- § 135-22(a)

Every employee of the State whose services are covered by an agreement entered into under G.S. 135-21 shall be required to pay for the period of such coverage, into the contribution fund established by G.S. 135-24, contributions, with respect to wages (as defined in G.S. 135-20), 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 Article.
- § 135-22(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.
- § 135-22(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.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1951		1953	1955
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT			
Nº	YEAR	ACT	CHARACTER
01	1951	c. 562, s. 3	ENACTED
02	1955	c. 1154, s. 8	AMENDED

APPARATUS II
3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 135-21	(a)	"by an agreement entered into under"
G.S. 135-24	(a)	"into the contribution fund established by"
G.S. 135-20	(a)	"respect to wages (as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 135-22 (1955).

PINPOINT

N.C. Gen. Stat. § 135-22(a) (1955).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1951, c. 562, s. 3; 1955, c. 1154, s. 8.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

