

97C.5 Tax on employees.

Every employee whose services are covered by an agreement entered into under [section 97C.3](#) shall be required to pay for the period of such coverage into the contribution fund established by [section 97C.12](#), a tax which is hereby imposed with respect to wages received during the calendar year of 1953, equal to such percentum of the wages received by the employee as imposed by Social Security Act, Title II, as such Act has been and may from time to time be amended. Such payment shall be considered a condition of employment as a public employee. Taxes deducted from the wages of the employee by the employer and taxes imposed upon the employer shall be forwarded to the state agency for recording and shall be deposited with the treasurer of state to the credit of the contribution fund established by [section 97C.12](#) of [this chapter](#).

[C46, 50, §97.9; C54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §97C.5]