

**§19004. Coverage of employees of political subdivisions**

**1. Plan.** Each political subdivision of the State following the approval of the town meeting of a town or the governing body of a city, district or other instrumentality is authorized to submit for approval by the state agency a plan for extending the benefits of the Social Security Act, Title II, in conformity with applicable provisions of such Act, to employees of such political subdivision. Each such plan and any amendment thereof 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 regulations of the state agency, except that no such plan shall be approved unless:

A. It is in conformity with the requirements of the Social Security Act, and with the agreement entered into under section 19003; [PL 1985, c. 801, §§5, 7 (NEW).]

B. It specifies the source or sources from which the funds necessary to make the payments required by subsection 3, paragraph A, and by subsection 4 are expected to be derived and contains reasonable assurance that such sources will be adequate for such purpose; [PL 1985, c. 801, §§5, 7 (NEW).]

C. It provides for such methods of administration of the plan by the political subdivision as are found by the state agency to be necessary for the proper and efficient administration of the plan; [PL 1985, c. 801, §§5, 7 (NEW).]

D. It provides that the political subdivision will make such reports, in such form and containing such information, as the state agency may from time to time require, and comply with such provisions as the state agency or the Federal Security Administrator may from time to time find necessary to assure the correctness and verification of such reports; and [PL 1985, c. 801, §§5, 7 (NEW).]

E. It authorizes the state agency to terminate the plan in its entirety, in the discretion of the state agency, if it finds that there has been a failure to comply substantially with any provision contained in such plan, such termination to take effect at the expiration of such notice and on such conditions as may be provided by regulations of the state agency and may be consistent with the Social Security Act. [PL 1985, c. 801, §§5, 7 (NEW).]

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**2. Hearing.** The state agency shall not finally refuse to approve a plan submitted by a political subdivision under subsection 1 and shall not terminate an approved plan, without reasonable notice and opportunity for hearing to the political subdivision affected thereby.

[PL 1985, c. 801, §§5, 7 (NEW).]

**3. Contributions.**

A. Each political subdivision as to which a plan has been approved under this section shall pay into the Contribution Fund, with respect to wages, as defined in section 19002, at such time or times as the state agency may by regulation prescribe, contributions in the amounts and at the rate specified in the applicable agreement entered into by the state agency under section 19003. [PL 1985, c. 801, §§5, 7 (NEW).]

B. Each political subdivision required to make payments under paragraph A is authorized, in consideration of the employee's retention in, or entry upon, employment after December 31, 1986, to impose upon each of its employees, as to services that are covered by an approved plan, a contribution with respect to the employee's wages, as defined in section 19002, not exceeding the amount of tax that would be imposed by section 1400 of the Federal Insurance Contributions Act if those services constituted employment within the meaning of that Act, and to deduct the amount of the contribution from the employee's wages as and when paid. Contributions so collected must be paid into the Contribution Fund in partial discharge of the liability of the political subdivision

or instrumentality under paragraph A. Failure to deduct a contribution does not relieve the employee or employer of liability therefor. [RR 2023, c. 2, Pt. B, §161 (COR).]  
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**4. Delinquent payments.** Delinquent payments due under subsection 3, paragraph A, may, with interest at the rate of 6% per year, be recovered by action in a court of competent jurisdiction against the political subdivision liable therefor or may, at the request of the state agency, be deducted from any other moneys payable to such subdivision by any department or agency of the State.  
[PL 1985, c. 801, §§5, 7 (NEW).]

#### SECTION HISTORY

PL 1985, c. 801, §§5, 7 (NEW). RR 2023, c. 2, Pt. B, §161 (COR).

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