§ 134. Contributions by state employees. 1. Every employee of the state, whose services are covered by the agreement with the federal secretary entered into pursuant to section one hundred thirty-three of this chapter, shall be required to pay into the contribution fund for the period of such coverage contributions, with respect to wages, equal to the tax which would be imposed by section thirty-one hundred one of the federal insurance contributions act, if such services constituted employment within the meaning of that act.

2. The comptroller or other appropriate officer or body is hereby authorized and directed to deduct and collect from the wages paid to each employee of the state, as and when paid, the contribution imposed by this section. Amounts so deducted and collected shall be deposited in and credited to the contribution fund. Failure to deduct and collect any such contribution shall not relieve the employee from liability therefor.

3. If the correct amount of the contribution imposed by this section is not paid or deducted and collected with respect to any wages received, proper adjustments, or refund without interest if adjustment is impracticable, shall be made, in such manner and at such times as may be prescribed in the regulations of the director.