

NORTH CAROLINA GENERAL ASSEMBLY
1981 SESSION

CHAPTER 534
HOUSE BILL 1017

AN ACT TO ALLOW CREDITS IN UNEMPLOYMENT INSURANCE FUND ACCOUNTS
TO BE TRANSFERRED WHEN EXPERIENCE RATING EMPLOYERS CHANGE TO
REIMBURSEMENT EMPLOYERS.

The General Assembly of North Carolina enacts:

Section 1. G.S. 96-9(d)(1)d., as it appears in the 1981 Replacement Volume 2C of the General Statutes, is amended by adding the following at the end thereof:

"Provided, however, any nonprofit employer formerly paying contributions who elects and qualifies to change to a reimbursement basis may be relieved of the requirement to pay one percent (1%) of taxable wages as required by G.S. 96-9(d)(2)a. to the following extent and upon the following conditions:

- (i) Any nonprofit employer which has, for the year the election will be effective, an experience rating of 1.7 or less, will have transferred from its experience rating account an amount equal to one percent (1%) of its payroll as reported for each of the four calendar quarters which constitute the election year;
- (ii) Any nonprofit employer which has, for the year the election will be effective, an experience rating of less than 2.7 but more than 1.7, will have transferred from its experience rating account an amount equal to one-half of one percent (.5%) of its payroll as reported for each of the four calendar quarters which constitute the election year. Such employers shall make advance payments to the Commission quarterly, computed at one-half of one percent (.5%) of the taxable wages reported as provided in G.S. 96-9(d)(2)a.;
- (iii) Any nonprofit employer which has, for the year the election will become effective, an experience rating of 2.7 or more, upon electing to change to a reimbursement basis, will meet all the requirements of G.S. 96-9(d)(2)a., including making advance payments computed at one percent (1%) of taxable wages."

Sec. 2. This act is effective upon ratification.

In the General Assembly read three times and ratified, this the 9th day of June,

1981.