



CHAPTER 96
ARTICLE 2B - ADMINISTRATION OF EMPLOYER ACCOUNTS

N.C.G.S. § 96-11.8.

Closure of account.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:20 UTC	SOURCE FINGERPRINT 321b2defc8e5c83b933c2bc - 99f7972fd3b0362d900fa899 - 9ef04ca3703357cf
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§ 96-11.8(a) Account Closed. - When an employer ceases to be an employer under G.S. 96-11.9, the employer's account must be closed and may not be used in any future computation of the employer's contribution rate. An employer has no right or claim to any amounts paid by the employer into the Unemployment Insurance Fund.

§ 96-11.8(b) Exception for Active Duty. - If the Division finds that an employer's business is closed solely because one or more of its owners, officers, or partners or its majority stockholder enters into the Armed Forces of the United States, an ally, or the United Nations, the employer's account may not be terminated. If the business resumes within two years after the discharge or release of the affected individual from active duty in the Armed Forces of the United States, the employer's account is considered to have been chargeable with benefits throughout more than 13 consecutive calendar months ending July 31 immediately preceding the computation date. This subsection applies only to an employer that makes contributions under G.S. 96-9.2. This subsection does not apply to an employer that makes payments in lieu of contributions under G.S. 96-9.6. (2013-2, s. 4; 2013-224, s. 19.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 96-11.9	(a)	<i>"ceases to be an employer under"</i>
G.S. 96-9.2	(b)	<i>"an employer that makes contributions under"</i>
G.S. 96-9.6	(b)	<i>"payments in lieu of contributions under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-11.8 (2026).

PINPOINT

N.C. Gen. Stat. § 96-11.8(a) (2026).

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

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