



CHAPTER 96

ARTICLE 2C - BENEFITS PAYABLE FOR UNEMPLOYMENT COMPENSATION

N.C.G.S. § 96-14.16.

Emergency unemployment benefits and tax rate reduction to respond to the coronavirus emergency of 2021.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:37 UTC	09fcfee2ff311b7acf9ca50a - 2e892ce0184763ac17c04ae1 - 805cb924b2be799c

§ 96-14.16(a) Extended Benefit Period. - With respect to determining whether the State is in an extended benefits period beginning November 1, 2020, through December 31, 2021, the State shall disregard the requirement in G.S. 96-14.14(b)(3) that no extended period may begin before the fourteenth week following the end of a prior extended benefit period which was in effect with respect to this State.

§ 96-14.16(b) Deferral of Regular Unemployment Compensation Payment. - The purpose of this subsection is to elect the option by which the State will coordinate the PEUC and regular unemployment compensation programs for individuals who meet the four criteria to be paid PEUC, as required by the Unemployment Insurance Program Letter 17-20, Change 2, issued by the U.S. Department of Labor on December 31, 2020. The State elects option one, which requires an individual whose benefit year has expired to file a regular unemployment initial claim in a new benefit year but defers payment of the new regular unemployment compensation claim until the individual's PEUC claim has been exhausted or the PEUC program has expired, whichever occurs first. For purposes of this subsection, "PEUC" means the Pandemic Emergency Unemployment Compensation program.

§ 96-14.16(c) Tax Rate Reduction. - For the calendar year 2021, the base contribution rate determined under G.S. 96-9.2(c) for an experience-rated employer will remain at one and nine-tenths percent (1.9%).

§ 96-14.16(d)

Applicability. - This section applies for unemployment benefits filed for periods beginning on or after March 10, 2020, and expires for unemployment benefits filed for periods beginning on or after the earlier of the following: (i) the date the Governor signs an executive order rescinding Executive Order No. 116, Declaration of a State of Emergency to Coordinate Response and Protective Actions to Prevent the Spread of COVID-19, or (ii) December 31, 2021. (2021-5, s. 1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 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. 96-14.14(b)(3)	(a)	"State shall disregard the requirement in"
G.S. 96-9.2(c)	(c)	"the base contribution rate determined under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-14.16 (2026).

PINPOINT

N.C. Gen. Stat. § 96-14.16(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

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

