



CHAPTER 96
ARTICLE 1 - DEFINITIONS AND FUNDS

N.C.G.S. § 96-5.1.

Supplemental Employment Security Administration Fund.

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, 05:31 UTC	4d11496a413913aba0823104 - 0b634727bb6670cfeccd2180 - 62557efddec4fa91

§ 96-5.1(a) Fund Established. - The Supplemental Employment Security Administration Fund is created as a special revenue fund. The fund consists of all interest and penalties paid under this Chapter by employers on overdue contributions and any appropriations made to the fund by the General Assembly. Penalties collected on unpaid taxes imposed by this section must be transferred to the Civil Penalty and Forfeiture Fund established in G.S. 115C-457.1.

§ 96-5.1(b) Use of Funds. - Monies in the Supplemental Employment Security Administration Fund may be used by the Division only for one or more of the purposes listed below and may not be used in lieu of federal funds made available to the Division for the administration of this Chapter:

- (1) The payment of costs and charges of administration that the Secretary of Labor determines are not eligible for payment from or were improperly paid from the Employment Security Administration Fund. The Supplemental Employment Security Administration Fund must reimburse the Employment Security Administration Fund for the amount of any improper payment. If the balance in the Supplemental Fund is insufficient, the Secretary must notify the Governor, who must request an appropriation for that purpose.
- (2) The temporary stabilization of federal funds cash flow.
- (3) Security for loans from the Unemployment Trust Fund.

- (4) The refund of an overpayment of interest previously credited to the fund. If an employer takes credit for a previous overpayment of interest when remitting contributions, the amount of credit taken for the overpayment of interest must be reimbursed to the Unemployment Insurance Fund. (2013-2, s. 1(b); 2013-224, ss. 3, 19.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

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. 115C-457.1	(a)	"Penalty and Forfeiture Fund established in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-5.1 (2026).

PINPOINT

N.C. Gen. Stat. § 96-5.1(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.

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