

EMPLOYMENT SECURITY COMMISSION OF NORTH CAROLINA

INTERPRETATION NO. 259

TO: Employment Security Commission

FROM: T. S. Whitaker, Chief Counsel

SUBJECT: Voluntary Contributions

G.S. 96-9(b)(3) g permits any employer to make a voluntary contribution in order, in effect, to lower its rate. There is, however, a thirty (30) day limit after the date of mailing by the Commission of the notification of charges and rate. Due to the complexity of some protests to the list of charges, it is impossible for the Commission to resolve them within thirty days. This places employers in a position of not knowing the results of the protests until after the thirty-day period has expired.

In order to interpret the law in a consistent and fair manner, we are of the opinion that the legislature obviously intended the thirty-day period to begin when the notice of charges and rate is mailed or if it is protested, when the resolution of the protest is mailed to the employer. In other words, an employer has thirty days to make a voluntary contribution after the final notification of the charges and rate.

Adopted as an official Interpretation by the Commission on November 23, 1982.