

§ 96-14.16. Emergency unemployment benefits and tax rate reduction to respond to the coronavirus emergency of 2021.

(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.

(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.

(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%).

(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.)