

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2003

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HOUSE DRH50349-LR-103 (04/15)

Short Title: ESC Exemption For Domestic/Nursing Care. (Public)

Sponsors: Representative Allred.

Referred to:

A BILL TO BE ENTITLED

AN ACT AMENDING THE EMPLOYMENT SECURITY LAWS OF NORTH
CAROLINA TO EXCLUDE CERTAIN PRIVATE IN-HOME NURSING CARE.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 96-8(5)o. reads as rewritten:

"o. With respect to employment on and after January 1, 1978, any person who during any calendar quarter in the current calendar year or the preceding calendar year paid wages in cash of one thousand dollars (\$1,000) or more for domestic service in a ~~private home~~, local college club, or local chapter of a college fraternity or sorority."

SECTION 2. G.S.96-8(6)a. reads as rewritten:

"a. "Employment" means service performed including service in interstate commerce, except employment as defined in the Railroad Retirement Act and the Railroad Unemployment Insurance Act, performed for wage or under any contract of hire, written or oral, express or implied, in which the relationship of the individual performing such service and the employing unit for which such service is rendered is, as to such service, the legal relationship of employer and employee. Provided, however, the term "employee" includes an officer of a corporation, but such term does not include (i) any individual who, under the usual common-law rules applicable in determining the employer-employee relationship, has the status of an independent contractor or (ii) any individual (except an officer of a corporation) who is not an employee under such common-law rules. Nursing care and domestic services

1 provided in the home by a single individual to an elderly or
2 disabled person in the home of the elderly or disabled person
3 shall not be deemed employment for the purposes of payment
4 of unemployment compensation taxes under this Chapter,
5 except that the single individual providing the services may opt
6 to pay the taxes required to extend unemployment
7 compensation coverage to that individual. An employee who is
8 on paid vacation or is on paid leave of absence due to illness or
9 other reason shall be deemed to be in employment irrespective
10 of the failure of such individual to perform services for the
11 employing unit during such period."

12 **SECTION 3.** G.S. 96-8(6)h. reads as rewritten:

13 "h. On and after January 1, 1978, the term "employment" includes
14 domestic service in a ~~private home~~, local college club or local
15 chapter of a college fraternity or sorority performed for a person
16 who pays cash remuneration of one thousand dollars (\$1,000)
17 or more on or after January 1, 1978, in any calendar quarter in
18 the current calendar year or the preceding calendar year to
19 individuals employed in such domestic service."

20 **SECTION 4.** This act becomes effective July 1, 2004.