

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 48

Short Title: Increase UI Max Benefit/2025 UI Tax Credit. (Public)

Sponsors: Representatives Howard, Brody, Warren, and Setzer (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Finance, if favorable, Rules, Calendar, and Operations of the House

February 5, 2025

A BILL TO BE ENTITLED
AN ACT TO RATIFY THE GOVERNOR'S ACTION TO EXPAND UNEMPLOYMENT
BENEFITS DURING THE HELENE DISASTER, TO INCREASE THE MAXIMUM
BENEFIT UNDER THE UNEMPLOYMENT INSURANCE LAWS, AND TO PROVIDE
EMPLOYERS A TAX CREDIT FOR UNEMPLOYMENT TAX ON WAGES PAID IN
2025.

The General Assembly of North Carolina enacts:

SECTION 1.(a) To maintain the rule of law with respect to State and federal relations pertaining to employment security laws in North Carolina, any executive order issued by the Governor that purports to expand unemployment insurance benefits, whether those benefits will be paid from federal or State funds, is void ab initio unless the executive order is issued upon authority that is conferred expressly by an act enacted by the General Assembly or granted specifically to the Governor by the Congress of the United States.

SECTION 1.(b) Sections 1, 2, 3, and 4 of Executive Order No. 322, issued by the Governor on October 16, 2024, and concurred to by the Council of State, is ratified, and shall terminate on March 1, 2025, as required by Section 3.1 of S.L. 2024-51.

SECTION 2.(a) G.S. 96-14.2(a) reads as rewritten:

"(a) Weekly Benefit Amount. – The weekly benefit amount for an individual who is totally unemployed is an amount equal to the wages paid to the individual in the last two completed quarters of the individual's base period divided by 52 and rounded to the next lower whole dollar. If this amount is less than fifteen dollars (\$15.00), the individual is not eligible for benefits. The weekly benefit amount may not exceed ~~three hundred fifty dollars (\$350.00)~~ four hundred dollars (\$400.00)."

SECTION 2.(b) This section applies to claims for benefits filed on or after March 2, 2025.

SECTION 3. G.S. 96-9.2 is amended by adding a new subsection to read:

"(f) 2025 Tax Credit. – An employer is allowed a tax credit for a contribution to the Unemployment Insurance Fund payable under this section for contributions due for the calendar year 2025. The amount of the credit is equal to the amount of contributions payable for wages paid during the fourth quarter of 2024 on the report filed by the employer on or before January 31, 2025. If an employer remitted the contributions payable with the report due on or before January 31, 2025, the credit will be applied to the contributions payable on the report due on or before April 30, 2025. An employer must file the report to receive the credit. If the amount of the credit exceeds the amount of contributions due on the report, the excess credit amount is considered an overpayment and will be refunded pursuant to G.S. 96-9.15(b)."



1 **SECTION 4.** Except as otherwise provided, this act is effective when it becomes
2 law.