

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2025

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HOUSE BILL 48
Committee Substitute Favorable 2/11/25

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

(Public)

Sponsors:

Referred to:

February 5, 2025

1 A BILL TO BE ENTITLED
2 AN ACT TO RATIFY THE GOVERNOR'S ACTION TO EXPAND UNEMPLOYMENT
3 BENEFITS DURING THE HELENE DISASTER, TO INCREASE THE MAXIMUM
4 BENEFIT UNDER THE UNEMPLOYMENT INSURANCE LAWS, AND TO PROVIDE
5 EMPLOYERS A TAX CREDIT FOR UNEMPLOYMENT TAX ON WAGES PAID IN
6 2025.

7 The General Assembly of North Carolina enacts:

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

14 **SECTION 1.(b)** Sections 1, 2, 3, and 4 of Executive Order No. 322, issued by the
15 Governor on October 16, 2024, and concurred to by the Council of State, are ratified and shall
16 terminate on March 1, 2025.

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

18 "(a) Weekly Benefit Amount. – The weekly benefit amount for an individual who is totally
19 unemployed is an amount equal to the wages paid to the individual in the last two completed
20 quarters of the individual's base period divided by 52 and rounded to the next lower whole dollar.
21 If this amount is less than fifteen dollars (\$15.00), the individual is not eligible for benefits. The
22 weekly benefit amount may not exceed ~~three hundred fifty dollars (\$350.00)~~ four hundred fifty
23 dollars (\$450.00)."

24 **SECTION 2.(b)** This section applies to claims for benefits filed on or after March 2,
25 2025.

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

27 "(f) 2025 Tax Credit. – An employer is allowed a tax credit for a contribution to the
28 Unemployment Insurance Fund payable under this section for contributions due for the calendar
29 year 2025. The amount of the credit is equal to the amount of contributions payable for wages
30 paid during the fourth quarter of 2024 on the report filed by the employer on or before January
31 31, 2025. If an employer remitted the contributions payable with the report due on or before
32 January 31, 2025, the credit will be applied to the contributions payable on the report due on or
33 before April 30, 2025. An employer must file the report to receive the credit. If the amount of the
34 credit exceeds the amount of contributions due on the report, the excess credit amount is
35 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.