

04 NCAC 24D .1003 CONTINUED PAYMENTS REQUIRED

The employer shall continue to pay contributions at the rate assigned pending any hearing on an application for review and redetermination of tax rate until finally adjudicated. If the rate assigned is subsequently changed by a ruling of the Board of Review or the courts, the employer shall be entitled to a refund, or be liable for additional contributions.

*History Note: Authority G.S. 96-4; 96-9.2; 96-10;
Eff. July 1, 2015.*