

**13 NCAC 12 .0807            METHODS OF PROVIDING EMPLOYEES WITH ITEMIZED STATEMENT OF DEDUCTIONS**

The employer may provide the itemized statement required by G.S. 95-25.13(4) of deductions under G.S. 95-25.8:

- (1) in writing; or
- (2) by electronic mail, but only if such a transmission is capable of being printed out as a paper copy by the employee; or
- (3) by any other means which supplies the required information in a form the employees can retain in written form.

*History Note:*     *Authority G.S. 95-25.13; 95-25.19;*

*Eff. April 1, 1999;*

*Pursuant to G.S. 150B-21.3A rule is necessary without substantive public interest Eff. March 1, 2016.*