

**04 NCAC 24B .0104      INFORMATION TO BE PROVIDED TO CLAIMANTS FILING A NEW CLAIM**

A claimant filing a new claim for benefits shall be informed that:

- (1) unemployment benefits are subject to federal and state income tax;
- (2) he or she may elect to have federal and state income tax deducted and withheld from the payment of unemployment benefits;
- (3) he or she may change a previous withholding status; and
- (4) any amounts deducted and withheld for taxes shall be only after amounts are deducted and withheld under any other provisions of the Employment Security Law.

*History Note:*      *Authority G.S. 96-4; 96-14.2;*  
                             *Eff. July 1, 2015.*