

**04 NCAC 24D .0302 ADEQUACY THRESHOLD DETERMINATION**

(a) The Adequacy Threshold Determination shall include:

- (1) the effect of the determination on the employer's account;
- (2) the reasons for the determination;
- (3) the date the determination was mailed or sent by electronic transmission to the employer;
- (4) instructions for protesting the determination; and
- (5) the time period within which a protest shall be filed.

(b) An employer may protest its Adequacy Threshold Determination and shall file its written request with DES's Claims Unit pursuant to 04 NCAC 24A .0104(m).

- (1) The request shall include the following:
  - (A) the name of the employing unit;
  - (B) the address of the employing unit;
  - (C) the account number of the employing unit;
  - (D) a statement of the question involved and reasons for the request; and
  - (E) the name, address, and official position of the individual making the request.
- (2) The written request shall be filed within 15 days after the date that the Adequacy Threshold Determination notice was sent to the employer, and the timeliness requirements of 04 NCAC 24A .0106 shall apply.

(c) Following receipt of the written request, the Claims Unit shall review the employer's request for review and issue a written determination. The determination shall notify the employing unit of whether its application was granted or denied, and explain the reasons for the ruling and what information was considered.

(d) No further right of appeal from an unfavorable written determination of a protest of an Adequacy Threshold Determination shall exist unless and until an Adequacy Penalty Determination, as defined under Rule .0303 of this Section is issued at the conclusion of each corresponding charging cycle.

*History Note: Authority G.S. 96-4; 96-11.3; 96-11.4; 96-15; 26 U.S.C. 3303;  
Eff. July 1, 2015;  
Amended Eff. October 1, 2017.*