

**SECTION .01300 – COLLECTION METHODS OF EMPLOYER DEBT**

**04 NCAC 24D .1301 NOTICE TO EMPLOYER**

(a) DES shall serve notice and execution of levy on employer to collect past due unemployment insurance taxes, penalties, interest, and costs.

(b) Notice shall be written and provided to the employer by U.S. mail.

(c) The notice shall state the following:

- (1) that DES is in possession of judgments and executions that were properly docketed and indexed by the clerks of the superior court;
- (2) the county of the superior court where the judgments and executions are docketed;
- (3) that DES mailed previous notice of the debt and the date DES mailed notice to the employer;
- (4) the amount owed by the employer;
- (5) the name of any other individual or entity that will receive notice of the debt;
- (6) the statutory authority for service of execution of levy by DES;
- (7) the relief sought by DES; and
- (8) the name, address and telephone number of an authorized representative of DES who may be contacted regarding the debt.

*History Note:* Authority G.S. 1-359; 96-4; 96-10; 96-18;  
Eff. July 1, 2015.