

**17 NCAC 05E .0106      EMPLOYEE BENEFIT PLAN CONTRIBUTIONS**

Insurance company contributions or subsidies in the self-insurance of life and accident and health insurance coverage as an employee benefit plan are not taxable under G.S. 105-228.5.

*History Note:      Authority G.S. 105-228.5; 105-262;  
Eff. February 1, 1976;  
Readopted Eff. February 28, 1978;  
Transferred & Recodified from 11 NCAC 11E .0305 Eff. January 15, 1998;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*