

**04 NCAC 24C .0104      EMPLOYER PARTY TO DETERMINATION**

An employer may file an appeal from a determination that affects a claimant's entitlement to benefits if the employer is a party to the determination. Only one employer shall be a party with appeal rights to a proceeding.

- (1) An employer named as the last employer on an initial claim shall be a party to a determination ruling on the merits of the claimant's separation from employment and other specific issues raised by the employer regarding the claimant's entitlement to benefits.
- (2) An employer named as the last employer on an additional or continued claim shall be a party to a determination ruling on the merits of that additional or continued claim regarding separation from employment or other specific issues raised by the employer if the employer:
  - (A) was the employer named as the last employer on the claimant's initial claim; or
  - (B) is a base period employer whose account has been ruled subject to charging of benefits.
- (3) A reimbursing employer named as the last employer on an additional or continued claim shall be a party to a determination ruling on the merits of that additional or continued claim regarding separation from employment or other specific issues raised by the employer if the employer:
  - (A) was the employer named as the last employer on the claimant's initial claim; or
  - (B) is a base period employer.
- (4) If an employer, during a claimant's benefits year, provides DES with information that raises specific issues, including a potential disqualification, ineligibility, allegations of fraud, or other issues that affect a claimant's entitlement to benefits, the employer shall be a party with appeal rights to a determination ruling on the merits of the specific issue raised by the employer if the employer is:
  - (A) named as the last employer on the claimant's initial claim;
  - (B) a base period taxed employer whose account has been ruled subject to charging of benefits, even if that employer was named as the last employer on the claimant's initial claim and did not timely respond to notice of the claimant's initial claim; or
  - (C) a base period reimbursing employer.
- (5) An employer against whom a claimant has alleged entitlement to additional base period wages shall be a party with appeal rights to that issue.

*History Note:* Authority G.S. 96-4; 96-11.3; 96-11.4; 96-15;  
Eff. July 1, 2015.