

- (a) An employer may file an appeal of its Adequacy Penalty Determination and request a hearing. The appeal shall be filed with DES's Claims Unit pursuant to 04 NCAC 24A .0104(m).
- (b) The appeal shall be filed within 15 days after the date that the Adequacy Penalty Protest Determination was sent to the employer, and the timeliness requirements of 04 NCAC 24A .0106 shall apply.
- (c) Appeal hearings from Adequacy Penalty Determinations shall be conducted as set forth in Section .0200 of Subchapter 24C.

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