

**§ 96-14.2. Weekly benefit amount.**

(a) **Weekly Benefit Amount.** – The weekly benefit amount for an individual who is totally unemployed is an amount equal to the wages paid to the individual in the last two completed quarters of the individual's base period divided by 52 and rounded to the next lower whole dollar. If this amount is less than fifteen dollars (\$15.00), the individual is not eligible for benefits. The weekly benefit amount may not exceed three hundred fifty dollars (\$350.00).

(b) **Partial Weekly Benefit Amount.** – The weekly benefit amount for an individual who is partially unemployed or part-totally employed is the amount the individual would receive under subsection (a) of this section if the individual were totally unemployed, reduced by the amount of any wages earned by the individual in the benefit week in excess of twenty percent (20%) of the benefit amount applicable to total unemployment. If the amount so calculated is not a whole dollar, the amount must be rounded to the next lower whole dollar. Payments received by an individual under a supplemental benefit plan do not affect the computation of the individual's partial weekly benefit.

(c) **Retirement Reduction.** – The amount of benefits payable to an individual must be reduced as provided in section 3304(a)(15) of the Code. This subsection does not apply to social security retirement benefits.

(d) **Income Tax Withholding.** – An individual may elect to have federal income tax deducted and withheld from the individual's unemployment benefits in the amount specified in section 3402 of the Code. An individual may elect to have State income tax deducted and withheld from the individual's unemployment benefits in an amount determined by the individual. The individual may change a previously elected withholding status. The amounts deducted and withheld from unemployment benefits remain in the Unemployment Insurance Fund until transferred to the appropriate taxing authority as a payment of income tax. The Division must advise an individual in writing at the time the individual files a claim for unemployment benefits that the benefits paid are subject to federal and State income tax, that requirements exist pertaining to estimated tax payments, and that the individual may elect to have the amounts withheld.

(e) **COVID-19 Increased Benefit Amount.** – The weekly benefit amount calculated under this section shall be increased by fifty dollars (\$50.00). The increased benefit amount is payable for weeks beginning on or after September 5, 2020. The increased benefit amount expires and will not be paid for weeks (i) beginning on or after December 26, 2020, or (ii) immediately following the week that fully expends the amount allocated by the General Assembly for this purpose under Section 3.3(75) of S.L. 2020-4, as amended by House Bill 1105, 2019 Regular Session, whichever occurs first. (2013-2, s. 5; 2013-224, s. 19; 2013-391, s. 4; 2020-97, s. 1.6A; 2021-5, s. 3; 2021-16, s. 2.1.)