

**20 NCAC 02C .0213 EVIDENCE REQUIRED FOR INACTIVE EMPLOYER EXTENSION REQUEST**

"Clear and Convincing Evidence" includes all of the following:

- (1) Job description of all vacant positions requiring membership in the Local Governmental Employees' Retirement System.
- (2) The date the positions are expected to be filled or status of recruitment.
- (3) Confirmation that the positions are funded in the employer's most recent budget.
- (4) Statement that the employer will continue to issue financial statements recognizing its share of the Local Governmental Employees' Retirement System costs, if any, under the governmental accounting standards of the Governmental Accounting Standards Board. The statement shall be signed by an authorized representative of the employer.

*History Note:* Authority G.S. 128-23.1(d); 128-28(g);

*Eff. January 1, 2025.*