



# HOUSE BILL 1083: Voluntary Portable Benefits Plan Act.

2025-2026 General Assembly

<b>Committee:</b>	House Commerce and Economic Development. If favorable, re-refer to Finance. If favorable, re-refer to Rules, Calendar, and Operations of the House	<b>Date:</b>	May 12, 2026
<b>Introduced by:</b>	Reps. Reeder, Chesser, Rhyne, Schietzelt	<b>Prepared by:</b>	Zoey Howe and Amy Darden
<b>Analysis of:</b>	PCS to First Edition H1083-CSDFfa-3		Staff Attorney

**OVERVIEW:** *The Proposed Committee Substitute for House Bill 1083 would do the following:*

- *Create Article 52, the Voluntary Portable Benefits Plan Act, within Chapter 66 of the General Statutes.*
- *Establish portable benefit plans, which are benefit plans administered by a third party on behalf of independent contractors to help provider benefits such as health insurance, unemployment insurance, disability insurance, and retirement benefits.*
- *Allow a hiring party to contribute funds to the portable benefit account for an independent contractor for work provided.*
- *Rework the exclusion from income to be an income tax deduction and move the deduction to the appropriate tax chapter.*

**BILL ANALYSIS:** Voluntary portable benefit plans, which are benefit plans administered by a third-party provider, are designed to facilitate the independent contractor's access to health insurance, unemployment insurance, disability insurance, income replacement insurance, life insurance, and retirement benefits.

Portable benefit plans would be available for purchase by the independent contractor through a portable benefit account, which would receive funds via a voluntary contribution from a hiring party. Contributions to the portable benefit account may be made using either the funds of the hiring party in addition to agreed upon compensation or a percentage of funds withheld from the compensation owed to an independent contractor, provided there is a voluntary written agreement between the parties and the option for the independent contractor to opt out of the withholding agreement at any time.

Additionally, independent contractors who have portable benefit accounts would be eligible for a personal income tax deduction in the amount of total funds contributed to the portable benefit account by a hiring party during the taxable year.

Finally, there would be a \$100,000 appropriation from the General Fund to the Department of Labor during the 2026-2027 fiscal year to educate the general public about voluntary portable benefit plans.

**EFFECTIVE DATE:** Section 2 of this PCS would be effective for taxable years beginning on or after January 1, 2026. The remainder of this PCS would become effective July 1, 2026.

Kara McCraw  
Director



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Legislative Analysis  
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919-733-2578

# House 1083 PCS

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**BACKGROUND:** Similar legislation regarding voluntary portable benefits has been enacted in other states, including Utah (2023), Tennessee (2025), Alabama (2025), Wyoming (2026), Idaho (2026), Georgia (2026), Kansas (2026), and West Virginia (2026).