

1           (1) An individual filing a claim for benefits pursuant to this section  
2           shall, at the time of filing, be advised that Family Leave Insurance benefits  
3           may be subject to income tax and that the individual’s benefits may be subject  
4           to withholding.

5           (2) The Commissioner shall follow all procedures specified by 26  
6           U.S.C. chapter 24 and 32 V.S.A. subchapter 4 of chapter 151 pertaining to the  
7           withholding of income tax.