

SECTION .0600 - REPORTS

04 NCAC 24D .0601 GENERAL FORMAT OF REPORTS AND FORMS AND METHODS OF SUBMISSION

- (a) The following shall file the Employer's Quarterly Tax and Wage Report (NCUI 101) using compact disks, or electronic transmission via the internet at des.nc.gov, or paper returns.
- (1) employers with 10 or more employees in any one calendar quarter; and
 - (2) other entities, including agents reporting on behalf of employers, who file reports for a client employer with a total of 10 or more employees in any one calendar quarter.
- (b) The Employer's Quarterly Tax and Wage Reports shall contain the:
- (1) quarter for which the wages are being reported;
 - (2) employer's account number;
 - (3) tax rate assigned by DES;
 - (4) date that the NCUI 101 was due to DES;
 - (5) total amount of taxable wages paid to employees in accordance with G.S. 96-9.3;
 - (6) total amount of wages that exceed the taxable wages;
 - (7) total amount of tax due for the quarter;
 - (8) total amount of interest due for the quarter;
 - (9) amount of late filing penalty in accordance with G.S. 96-10, if applicable;
 - (10) amount of late payment penalty in accordance with G.S. 96-10, if applicable;
 - (11) name, social security number, and gross wages of each employee;
 - (12) name, title, telephone number, and signature of the individual submitting the NCUI 101 on behalf of the employer; and
 - (13) date that form is submitted to DES.
- (c) Employers, including agents, who file an Employer's Quarterly Tax and Wage Report for a client employer with less than 10 total employees in any one calendar quarter shall use compact disks, electronic transmissions via DES's website, or paper returns.
- (d) Agents reporting on behalf of employers with less than 10 employees may submit compact disks, electronic transmissions via DES's website, or paper returns that contain information from multiple employers.

History Note: Authority G.S. 96-4; 96-9.15;
Eff. July 1, 2015;
Amended Eff. August 1, 2020.