

SECTION .0500 - RECORDS

04 NCAC 24D .0501 RECORDS OF EMPLOYERS

(a) Each employer shall keep accurate employment and payroll records. These records shall be maintained for five years after the calendar year in which wages for services are paid and shall include the following:

- (1) the name and correct address of the employer;
- (2) the name and address of each division, branch, or establishment operated, owned, or maintained by the employer at different locations in North Carolina; and
- (3) the following information for each individual performing services for the employer:
 - (A) the individual's name;
 - (B) the individual's address;
 - (C) the individual's social security number;
 - (i) if an individual performing services for an employer does not have a social security number, the employer shall request that the individual produce a receipt issued by the Social Security Administration, showing that the individual has filed an application for a social security number;
 - (ii) the employer shall copy and retain a copy of the receipt, and the individual must retain the receipt;
 - (D) the dates on which the individual performed services for the employer;
 - (E) the actual number of hours worked each day and total number of hours worked each week;
 - (F) daily attendance record, including times that the individual did not work for reasons other than lack of work;
 - (G) the state or states in which the individual performed services;
 - (i) the base of operations if any of the services are performed outside North Carolina, and are not incidental to the services performed in North Carolina; or
 - (ii) if there is no base of operations, then the place from which services are directed or controlled; and
 - (iii) the individual's state of residence;
 - (H) the amount of wages paid to the individual for each separate payroll period, if paid weekly, or if not paid weekly, by calendar weeks;
 - (i) date of payment of the wages; and
 - (ii) amounts or remuneration paid to each individual for each separate payroll period other than "wages," as defined in G.S. 96-1(b)(28);
 - (I) amounts paid to individuals as allowances or reimbursements for travel or other business expenses, dates of payments, and the amounts of expenditures actually incurred and documented by the individual;
 - (J) whether, during any payroll period the individual worked less than full time, and if so, the hours and dates worked;
 - (K) reasons for an individual's separation from work;
 - (L) any contract between the employer and the worker;
 - (M) where the employer considers the worker to be an independent contractor or otherwise not an "employee" under the Employment Security Law, all records, documentation and evidence which supports that classification; and
 - (N) federal and state tax returns for the periods when the worker was employed.

(b) In addition to the records required in Paragraph (a) of this Rule, each employer shall keep the following:

- (1) the records that establish and reflect ownership and any changes of ownership of the employer;
- (2) the address where the headquarters of the employer is located;
- (3) the mailing address of the employer; and
- (4) the address at which the records are available for inspection or audit by representatives of DES.

(c) Each employer's records shall reflect:

- (1) the addresses of owners; or
- (2) in the event the employer is a corporation or an unincorporated organization, the records shall show the addresses of directors, officers, and any individuals on whom subpoenas, legal processes, or citations may be served in North Carolina.

History Note: Authority G.S. 96-4; 96-9.15; 96-10; 26 U.S.C. 3306;
Eff. July 1, 2015.