

04 NCAC 24D .0603 QUARTERLY REPORTS FROM TAXED EMPLOYERS

(a) Each employer, other than a domestic employer who has elected to report and pay annually under G.S. 96-9.15(f), shall file with DES, within the month during which contributions for any period become due, an Employer's Quarterly Tax and Wage Report (Form NCUI 101) for the preceding calendar quarter that shall indicate the following:

- (1) the total amount of remuneration paid for employment, or proof that no remuneration was paid during the quarter;
- (2) the total amount of wages paid for employment;
- (3) the amount of wages paid to each individual employee; and
- (4) the name and social security number of each individual to whom the wages were paid and the federal identification number, if one exists.

History Note: *Authority G.S. 96-4; 96-9.6; 96-9.15; 96-10;*
Eff. July 1, 2015.