

**04 NCAC 24D .0403 PAYMENT OF EMPLOYER TAXES**

(a) Taxes shall be due and payable to the Division of Employment Security and sent to DES's administrative office in Raleigh, North Carolina, or delivered to an agent of DES designated to accept payments as provided in 04 NCAC 24A .0104(y).

(b) Timeliness of payments shall be determined pursuant to 04 NCAC 24A .0106.

*History Note: Authority G.S. 96-4; 96-9.15;  
Eff. July 1, 2015;  
Amended Eff. July 1, 2018.*