

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.*