

**04 NCAC 24D .1204 WAGE RECORDS AND REPORTS REQUIREMENT**

(a) Any pursuit that DES determines to be seasonal shall maintain payroll records such that the seasonal wages paid to workers during the active periods of the seasonal pursuit may be distinguished from any non-seasonal wages that are paid to those workers.

(b) Any employer engaged in a seasonal pursuit shall submit quarterly wage reports pursuant to Rule .0603 of this Subchapter, showing the seasonal wages paid to workers during the active periods assigned by DES.

(c) Within 15 days of the date that DES mails notice of a seasonal period, the employer shall complete and submit to DES a Breakdown of Wages Previously Reported for Workers to Show Seasonal and Non-Seasonal Wages (Form NCUI 542) with seasonal wages in the current base period and in intervening quarters between the base period and completed calendar quarters preceding the first day of the active period, which shall include the following:

(1) each worker's social security number, and name; and

(2) each worker's seasonal wages, non-seasonal wages and total wages for each calendar quarter.

(d) Any wages earned by seasonal workers outside the seasonal period assigned by DES shall be reported as non-seasonal wages, even though they may have been earned for seasonal work.

*History Note: Authority G.S. 96-4; 96-16;  
Eff. July 1, 2015.*