

17 NCAC 06C .0119 WAGE AND TAX STATEMENTS

To meet the requirements of G.S. 105-163.7, an employer shall use the six-part Federal Form W-2 or any other alternate forms which have been designed for his payroll equipment if they provide the same information and the same number of copies as the official form. When completed, the state copies must show the employer's North Carolina withholding identification number; must designate the state tax as North Carolina tax; and the North Carolina gross wages must be separately stated if they are different from federal gross wages. Statements which do not meet the above requirements shall not be accepted and employees shall not be given credit for the tax withheld.

*History Note: Authority G.S. 105-163.7; 105-254; 105-262;
Eff. February 1, 1976;
Amended Eff. February 1, 2005; May 1, 1984;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015.*