

EMPLOYER'S QUARTERLY TAX AND WAGE REPORT

A PENALTY WILL BE APPLIED TO ANY REPORTS THAT CONTAIN 10 OR MORE WAGE ITEMS

* INDICATES A REQUIRED FIELD

YOU CAN FILE THIS REPORT ONLINE AT DES.NC.GOV

NC DEPT. OF COMMERCE
DIVISION OF EMPLOYMENT SECURITY
P.O. BOX 26504
RALEIGH, NC 27611-6504

QUARTER ENDING

DUE DATE

ACCOUNT NUMBER

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TAX RATE _____ %

Qtr/Yr

1. Total Taxes Due

AGENCY USE		
DATE	COLL	INITIAL
R/CK	LFP.W	LPP.W

* 2. NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED PAY FOR THE PAYROLL PERIOD WHICH INCLUDES THE 12TH OF THE MONTH

1ST MONTH	2ND MONTH	3RD MONTH
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CHECK THIS BOX IF THE ADDRESS HAS CHANGED

ENTER YOUR FEDERAL TAX NUMBER HERE: _____

IF ANY CHANGES OCCURRED IN THE OWNERSHIP, TELEPHONE NUMBER OR ADDRESS, COMPLETE FORM NCUI 101-A.

* 3. SSN	* 4. LAST NAME	* 5. FIRST NAME	* 6. GROSS WAGES	7. OUT OF STATE TAXABLE WAGES	8. OUT OF STATE CODE	9. HOURS WORKED	10. WAGE STATUS	11. EMPLOYEE/OFFICER	12. LOCATION SUMMARY	13. SOC CODE
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	14. TOTALS									

THE INFORMATION CONTAINED IN THIS REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNATURE

TITLE

TELEPHONE NUMBER

DATE

INSTRUCTIONS FOR COMPLETING FORM NCUI 101, EMPLOYERS QUARTERLY REPORT

Do not use this form if reporting 10 or more wage items, go to des.nc.gov to file your report online.

- ITEM 1: Enter The Total Taxes Due For The Quarter.
- ITEM 2: Enter The Number Of Covered Workers Who Worked During Or Received Pay For The Payroll Period Which Includes The 12th Of The Month
- ITEM 3: Enter The Federal Social Security Number Of Every Worker Whose Wages Are Reported On This Form. The Employee's SSN As Shown On The Original/Replacement SSN Card Issued By SSA.
- ITEM 4: Enter The Employee's Last Name As Shown On SSN Card, Of Every Worker Whose Wages Are Reported On This Form.
- ITEM 5: Enter The Employee's First Name As Shown On SSN Card, Of Every Worker Whose Wages Are Reported On This Form.
- ITEM 6: Enter the Gross Wages
- ITEM 7: Enter The Out of State (OOS) Wage Amount For The Employee Whose Wages Are Countable, In Another State. If There Are No Out-Of-State Wages, Enter "0's.
- ITEM 8: Enter The Out of State (OOS) Wage Code. The OOS Wage Code Of Commonwealth/Territory. Use Postal Abbreviations.
<https://www.des.nc.gov/documents/files/suits-wage-report-and-payment-file-specification/open> (Specification and Record Layout for Wage Reporting, Adjustments and Payments -Section 10.6)
- ITEM 9: Enter The Hours Worked During Quarter For The Employee. Total Wages and Hours Worked Cannot Both Equal Zero For An Original Filing
- ITEM 10: Enter Whether The Wage Record Was Added, Changed, Or Deleted
- ITEM 11: Enter Whether Employee Or Officer
- ITEM 12: Enter the Site Location Where An Employee Specifically Works Or the Unit To Which The Employee Is Attributed
- ITEM 13: Enter the State Occupation Code (SOC) Code Of Employee https://www.bls.gov/oes/current/oes_stru.htm
- ITEM 14: Page Totals.

Instructions to Calculate the Taxable Wage Amount

1: Enter all wages paid to all employees, including part-time and temporary, in this calendar quarter. If the legal business is:

(A) CORPORATION, the wages paid to all employees who performed services in North Carolina should be reported. Corporate officers are employees and their wages and/or draws are reportable.

(B) A PARTNERSHIP, the draws or payments made to general partners should not be reported.

(C) A PROPRIETORSHIP, the draws or payments made to the legal owner of the business (the proprietor) should not be reported. Wage paid to the children of the proprietor under the age of 21 years, as well as wages paid to the spouse or parents of the proprietor, should not be reported.

Special payments given in return for services performed, I.E., commissions, bonuses, fees, prizes, are wages and reportable under the Employment Security Law of North Carolina. These payments (or dollar value of the gifts/prizes) are to be included in the payroll of each employee by the employer for the calendar quarter(s) in which they are given. If no wages were paid, enter NONE.

2: Enter the amount of wages paid during this quarter that is in excess of the applicable North Carolina taxable wage base. This entry cannot be more than item 2. Example: An employer using the 2023 taxable wage base of \$29,600 and reporting one employee, John Doe, earning \$8,000 per quarter.

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
ITEM 1:	\$8,000.00	\$8,000.00	\$8,000.00	\$8,000.00
ITEM 2:	-0-	-0-	-0-	\$2,400.00
ITEM 3:	\$8,000.00	\$8,000.00	\$8,000.00	\$5,600.00

3: Subtract Item 2 from Item 1. THE RESULTS CANNOT BE A NEGATIVE AMOUNT.

4: Multiply Item 3 by the tax rate shown on the face of this report. (Example: .012% = .00012)
If the tax due is less than \$5.00, you do not have to pay it, but you must file a report.

5: Enter Interest – Late if Filing

6: Enter Penalty – Late Filing

7: Enter Penalty – Late Payment

Note: Numbers 5, 6 and 7 MUST BE COMPUTED ONLY IF THE REPORT IS NOT FILED (POSTMARKED) BY THE DUE DATE.

8: Multiply the tax due (Item 5) by the current interest rate for each month, or fraction thereof, past the due date. The applicable interest rate may be obtained at des.nc.gov or by contacting the nearest Division of Employment Security Office.

9: Multiply the tax due (Item 5) by 5% (.05) for each month, or fraction thereof, past the due date.
The maximum late filing penalty is 25% (.25).

10: Multiply the tax due (Item 5) by 10% (.1). The minimum late payment penalty is \$5.00. ITEM 9: Enter the sum of Items 5, 6, 7 and 8. Remittance should be made payable to the Division of Employment Security .

11: Enter this amount in box 1 on the NCUI-101

CONTINUATION SHEET FOR REPORT OF EMPLOYEES WAGES

RETURN THIS PAGE IF NEEDED TO COMPLETE REPORT

PAGE
NUMBER

TYPE INFO AS SHOWN ON FORM NCU1 101

ACCOUNT NUMBER

EMPLOYER NAME

QUARTER-YEAR

- * 3. SSN
- * 4. LAST NAME
- * 5. FIRST NAME
- * 6. GROSS WAGES
- 7. OUT OF STATE TAXABLE WAGES
- 8. OUT OF STATE CODE
- 9. HOURS WORKED
- 10. WAGE STATUS
- 11. EMPLOYEE/OFFICER
- 12. LOCATION SUMMARY
- 13. SOC CODE

* 3. SSN	* 4. LAST NAME	* 5. FIRST NAME	* 6. GROSS WAGES	7. OUT OF STATE TAXABLE WAGES	8. OUT OF STATE CODE	9. HOURS WORKED	10. WAGE STATUS	11. EMPLOYEE/OFFICER	12. LOCATION SUMMARY	13. SOC CODE
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