

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

(1) EMPLOYER LEGAL NAME

(5) QUARTER ENDING

(6) DUE DATE

(7) EMPLOYER ID NUMBER

(2) EMPLOYER ADDRESS

Date format: mm/dd/yyyy

Date format: mm/dd/yyyy

(8) TAX RATE

(9) QTR-YR

(10) TOTAL REMITTANCE DUE

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

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

(11) 1ST MONTH	(12) 2ND MONTH	(13) 3RD MONTH
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(3) **CHECK THIS BOX IF THE ADDRESS HAS CHANGED**

(4) ENTER YOUR FEDERAL TAX NUMBER HERE: _____ - _____

IF ANY CHANGES OCCURRED IN THE OWNERSHIP, TELEPHONE NUMBER OR ADDRESS, COMPLETE FORM NCU1 101-A.

*(14)SSN	*(15)LAST NAME	*(16)FIRST NAME	(17)MI	*(18)GROSS WAGES	(19)OUT OF STATE TAXABLE WAGES	(20)OUT OF STATE CODE	(21)HOURS WORKED	(22)EMPLOYEE/OFFICER	(23)SEASONAL	(24)LOCATION SUMMARY	(25)SOC CODE
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TOTALS											
TOTALS FROM NCU101B											
GRAND TOTALS											

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

(27) SIGNATURE

(28) TITLE

(29) TELEPHONE NUMBER

(30) DATE

CONTINUATION SHEET FOR REPORT OF EMPLOYEES WAGES

RETURN THIS PAGE IF NEEDED TO COMPLETE REPORT

TYPE INFO AS SHOWN ON FORM NCUI 101

(1) EMPLOYER LEGAL NAME

(5) QTR-YR

(7) EMPLOYER ID NUMBER

*(14)SSN *(15)LAST NAME *(16)FIRST NAME (17)MI *(18)GROSS WAGES (19)OUT OF STATE TAXABLE WAGES (20)OUT OF STATE CODE (21)HOURS WORKED (22)EMPLOYEE/OFFICER (23)SEASONAL (24)LOCATION SUMMARY (25)SOC CODE

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 line 1. Example:

An employer using the 2023 taxable wage base of \$29,600 and reporting one employee, John Doe, earning \$8,000 per quarter.

Note: For instructions on how to compute excess wages for employees with out-of-state wages refer to [Employer Tax FAQs | DES \(nc.gov\)](#) on the DES website at [des.nc.gov](#).

	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.

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

5: Enter Interest – If Filing Late

Multiply the tax due (Item 4) by the current interest rate for each month, or fraction thereof, past the due date. “The applicable interest rate may be obtained by contacting the Employer Call Center.”

6: Enter Penalty – Late Filing

Multiply the tax due (Item 4) by 5% (.05) for each month, or fraction thereof, past the due date. The maximum late filing penalty is 25% (.25).

7: Enter Penalty – Late Payment

Multiply the tax due (Item 5) by 10% (.1).

8: Add lines 4, 5, 6 and 7 and enter this amount in Total Remittance Due Box on the NCUI101.

INSTRUCTIONS FOR COMPLETING FORM NCUI 101, EMPLOYERS QUARTERLY TAX AND WAGE REPORT

NCGS 96-9.15(d) Employers reporting 10 or more wage items must go to des.nc.gov to file your report online. Failure to do so will result in a penalty.

1. Enter the legal name of the business.
2. Enter the address of the employer.
3. Check box if address has changed.
4. Enter FEIN (Federal Employer Identification Number).
5. Enter the quarter end date in the format of MM/DD/YYYY.
6. Enter the quarter due date in the format of MM/DD/YYYY.
7. Enter the NCDES Employer ID.
8. Enter the employer tax rate.
9. Indicate quarter/year.
10. Enter the total remittance due.
11. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the 1st month of the quarter.
12. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the 2nd month of the quarter.
13. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the 3rd month of the quarter.
14. Enter the SSN for the employee. If you do not have a SSN for the employee use a 9 digit dummy number beginning with 9. For multiple employees that do not have SSNs for use a different number, for example 911-11-1111 and 911-11-1112. Also, continue using the same number for that individual in subsequent quarters.
15. Enter the last name of the employee.
16. Enter the first name of the employee.
17. Enter the middle initial of the employee. **(Optional)**
18. Enter the gross wages subject to NC SUTA for the employee.

Wages Include:

- All employees, including part-time and temporary.
- 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
- If the legal business is:
 - 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.
 - A PARTNERSHIP, the draws or payments made to general partners should not be reported.
 - A PROPRIETORSHIP, the draws or payments made to the legal owner of the business (the proprietor) should not be reported. Wages 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.

19. Enter any gross wages subject to SUTA that have been reported to other states or territories for the quarter. **(If Applicable)**

20. Enter the postal code for the Out of State (OOS) wages. <https://www.des.nc.gov/documents/files/ncsuits-wage-report-and-payment-file-specification/open> (Specification and Record Layout for Wage Reporting, Adjustments and Payments -Section FIPS Code/Postal Code)

21. Enter the hours worked during the quarter for the employer. Maximum of 999 hours. Do not enter decimals. **(Optional)**

22. Indicate whether this employee is an employee or officer. **(Optional)**

23. If your account has been designated as seasonal by NCDES, indicate if the employee's wages are seasonal for the calendar quarter with a yes or no.

24. Indicate whether the work location of the employee is the primary location or other location.

25. Enter the Standard Occupation Classification (SOC) Code of Employee **(Optional)** https://www.bls.gov/oes/current/oes_stru.htm

26. Follow line instructions 14 through 25 for all employees. If more than nine employees need to be listed, use the attached continuation page.

27. The form must be signed by an authorized individual.

28. Enter the title of the individual signing the form.

29. Enter a contact telephone number of the individual signing the form.

30. Enter the date signed and mail the form to the address on the top of the NCU1101 along with your payment (if applicable).