

## INSTRUCTIONS FOR COMPLETING FORM NCUI 101, EMPLOYER'S QUARTERLY TAX AND WAGE REPORT

ITEM 1: For each month in the calendar quarter, enter the number of all full-time and part-time workers who worked during or received pay for the payroll period which includes the 12th of the month.

ITEM 2: Enter all wages paid to all employees, including part-time and temporary, in this calendar quarter. If the legal business is:

- (A) 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. Agricultural and domestic employers need report only cash wages paid to employees.

If no wages were paid, enter NONE.

ITEM 3: Enter the amount of wages paid during this quarter that is in excess of the applicable North Carolina taxable wage base. The face of this report will contain the taxable wage base. This entry cannot be more than Item 2.

Example: An employer using the 2011 taxable wage base of \$19,700 and reporting one employee, John Doe, earning \$5,000 per quarter.

	1ST QTR	2ND QTR	3RD QTR	4TH QTR
ITEM 2:	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
ITEM 3:	-0-	-0-	-0-	\$300.00
ITEM 4:	\$5,000.00	\$5,000.00	\$5,000.00	\$4,700.00

ITEM 4: Subtract Item 3 from Item 2. THE RESULTS CANNOT BE A NEGATIVE AMOUNT.

ITEM 5: Multiply Item 4 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: ITEMS 6,7, AND 8 MUST BE COMPUTED ONLY IF THE REPORT IS NOT FILED (POSTMARKED) BY THE DUE DATE.

ITEM 6: 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 [www.ncesc.com](http://www.ncesc.com) or by contacting the nearest Employment Security Commission Office.

ITEM 7: 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).

ITEM 8: 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 Employment Security Commission.

IF YOUR FEDERAL IDENTIFICATION NUMBER AS PRINTED ON THE REPORT IS INCORRECT, ENTER THE CORRECT NUMBER IN THE SPACE PROVIDED. STATE TAX CREDITS WILL BE REPORTED TO THE INTERNAL REVENUE SERVICE USING THIS NUMBER. IF YOUR FEDERAL IDENTIFICATION NUMBER IS NOT PREPRINTED; ENTER IT IN THIS SPACE.

ITEM 10: Enter the federal Social Security number of every worker whose wages are reported on this form.

ITEM 11: Enter the name of every worker whose wages are reported on his form. If the last name is listed first, it must be followed by a comma.

ITEM 12: Enter an 'S' in this space if the wages reported are seasonal, otherwise leave this space blank. To report seasonal wages you must have been determined a seasonal pursuant by this agency.

ITEM 13: Wages are reportable in the quarter paid to the employee, regardless of when the wages were earned. Enter each worker's total quarterly wages paid, whether or not the worker has exceeded the taxable wage base for this year. Do not show credit or minus amounts to adjust for over-reported wages in prior quarters. Request, or download from [www.ncesc.com](http://www.ncesc.com). Forms NCUI 685 for each quarter to be corrected.

ITEM 14: Enter the sum of wages shown in Item 13 for this page only. The sum of the page totals of all pages must equal the amount shown in Item 2.

ATTENTION REIMBURSABLE GOVERNMENTAL EMPLOYERS: COMPLETE ITEMS 1, 2, 10, 11, 12, 13, AND 14 ONLY.

ATTENTION HOME OFFICE-BRANCH OFFICE EMPLOYERS: FORMS NCUI 101C, TO REPORT WAGE ITEMS BY BRANCH LOCATION, WILL BE MAILED UNDER SEPARATE COVER.