

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1995

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SENATE BILL 180
Finance Committee Substitute Adopted 5/2/95

Short Title: ESC/Annual Reports.

(Public)

Sponsors:

Referred to:

February 13, 1995

A BILL TO BE ENTITLED

1 AN ACT TO INCREASE THE MINIMUM PAYMENT DUE TO THE EMPLOYMENT
2 SECURITY COMMISSION FROM ONE DOLLAR TO FIVE DOLLARS, TO
3 AUTHORIZE CERTAIN BUSINESSES TO FILE ANNUAL REPORTS WITH THE
4 EMPLOYMENT SECURITY COMMISSION RATHER THAN QUARTERLY
5 REPORTS, AND TO AUTHORIZE CERTAIN BUSINESSES THAT ARE
6 ALLOWED TO FILE ANNUAL REPORTS TO FILE BY TELEPHONE.
7

8 The General Assembly of North Carolina enacts:

9 Section 1. Effective September 30, 1995, G.S. 96-9(a)(6) reads as rewritten:

10 "(6) If the amount of the contributions shown to be due after all credits is
11 less than ~~one dollar (\$1.00)~~, five dollars (\$5.00), no payment need be
12 made. If an employer has paid contributions, penalties, and/or interest
13 in excess of the amount due, this shall be considered an overpayment
14 and refunded provided no other debts are owed to the Commission by
15 the employer. Overpayments of less than ~~one dollar (\$1.00)~~ five dollars
16 (\$5.00) shall be refunded only upon receipt by the Chairman of a written
17 demand for such refund from the employer. Nothing herein shall be
18 construed to change or extend the limitation set forth in G.S. 96-10(e),
19 (f), and (i)."

1 Sec. 2. Effective September 30, 1995, G.S. 96-9(a) is amended by adding the
2 following two new subdivisions to read:

3 "(8) An employer who has filed reports with the Commission for at least
4 three consecutive years and has not been liable for quarterly
5 contributions under G.S. 96-9(a)(6) during the preceding calendar year
6 may be given permission by the Chair of the Commission to file reports
7 once a year on or before the last day of the month following the close of
8 the calendar year in which the wages are paid. Permission to file a
9 report annually will be automatically revoked if the employer is found
10 liable to the Commission for quarterly contributions under G.S. 96-
11 9(a)(6) or if the information on the last report concerning an employee's
12 identity, address, or wage changes.

13 An employer who is granted permission to file annual reports will be
14 required to comply with 20 CFR section 603.21 so that reporting of
15 wages and employment status are as effective and timely as the
16 quarterly wage reporting system. Such compliance includes the
17 reporting of all changes in employment status and in wages of the
18 employee to the Commission within 14 days of the occurrence and
19 responding to all inquiries from the Commission as to wages paid to an
20 employee in a year in which the employer is reporting on an annual
21 basis within 14 days of the postmark of the inquiry. If an employer
22 does not report or respond to an inquiry within 14 days, then the
23 Commission will estimate wages paid to an employee based on the last
24 report the employer filed with the Commission, and the employer will
25 be liable for any charge based on the Commission's estimation of the
26 wages paid to the employee.

27 (9) Employers who are granted permission under G.S. 96-9(a)(8) to file
28 annual reports may be given permission to file reports by telephone.
29 Employers who report by telephone must contact either the Field Tax
30 Auditor who is assigned to the employer's account or the
31 Unemployment Insurance Division in Raleigh and report the required
32 information to that Auditor or to the Division by the date the report is
33 due under G.S. 96-9(a)(8) of this subsection."

34 Sec. 3. This act is effective upon ratification.