



CHAPTER 96
ARTICLE 2B - ADMINISTRATION OF EMPLOYER ACCOUNTS

N.C.G.S. § 96-11.1.

Employer accounts.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:38 UTC	SOURCE FINGERPRINT 7fe7447b66b2b3cb7e02af47 - 62ffc83cb9f4cf36e62ebca3 - b17e8d4001ef027c
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The Division must maintain a separate account for each employer. The Division must credit the employer's account with all contributions paid by the employer or on the employer's behalf and must charge the employer's account for benefits as provided in this Chapter. The Division must prepare an annual statement of all charges and credits made to the employer's account during the 12 months preceding the computation date. The Division must send the statement to the employer when the Division notifies the employer of the employer's contribution rate for the succeeding calendar year. The Division may provide a statement of charges and credits more frequently upon a request by the employer. (2013-2, s. 4; 2013-224, s. 19.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-11.1 (2026).

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