



CHAPTER 96

ARTICLE 2B - ADMINISTRATION OF EMPLOYER ACCOUNTS

N.C.G.S. § 96-11.9.

Termination of coverage.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 07:03 UTC	e59f3e9145cc2d396ef664b6 - 44a17dd207fae4c45139eca5 - 2b05a5fcbd9a40fd

§ 96-11.9(a) By Law. - An employer that has not paid wages for two consecutive calendar years ceases to be an employer liable for contributions under this Chapter.

§ 96-11.9(b) By Application. - An employer may file an application with the Division to terminate coverage. An application for termination must be filed prior to March 1 of the calendar year for which the employer wishes to cease coverage. The Division may terminate coverage if it finds that the employer was not liable for contributions during the preceding calendar year. Termination of coverage under this subsection is effective as of January 1 of the calendar year in which the application is granted.

§ 96-11.9(c) After Reactivation. - If the Division reactivates the account of an employer that has been closed, the employer may file an application with the Division to terminate coverage. The application must be filed within 120 days after the Division notifies the employer of the reactivation of the employer's account. The Division may terminate coverage if it finds that the employer was not liable for contributions during the preceding calendar year. Termination of coverage under this subsection is effective as of January 1 of the calendar year in which the application is granted. An employer's protest of liability upon reactivation is considered an application for termination.

§ 96-11.9(d) After Discovery. - When the Division discovers that an employer is liable for contributions for a period of more than two years, the employer may file an application with the Division to terminate coverage. The application must be filed within 90 days after the Division notifies the employer of the discovered liability. The Division may terminate coverage if it finds that the employer was not liable for contributions

during the preceding calendar year. An employer's protest of liability upon discovery is considered an application for termination. An employer is not eligible for termination of liability under this subsection if the employer willfully attempted to defeat or evade the payment of contributions. (2013-2, s. 4; 2013-224, s. 19.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-11.9 (2026).

PINPOINT

N.C. Gen. Stat. § 96-11.9(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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