



CHAPTER 96
ARTICLE 2 - CONTRIBUTIONS AND PAYMENTS BY EMPLOYERS

N.C.G.S. § 96-9.1.

Purpose.

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, 04:17 UTC	SOURCE FINGERPRINT 5883fcbbb21ed7357e21583e - 662c365b58be87bc6cbda47d - 1daa34fda560750d
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The purpose of this Article is to provide revenue to finance the unemployment benefits allowed under this Chapter and to do so in as simple a manner as possible by imposing a State unemployment tax that is similar to the federal unemployment tax imposed under FUTA. All employers that are liable for the federal unemployment tax on wages paid for services performed in this State and all employers that are required by FUTA to be given a state reimbursement option are liable for a State unemployment tax on wages. Revenue from this tax, referred to as a contribution, is credited to the Unemployment Insurance Fund established in G.S. 96-6. (2013-2, s. 2(b); 2013-224, s. 19.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 96-6		"the Unemployment Insurance Fund established in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-9.1 (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.

COLOPHON

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