



CHAPTER 96

ARTICLE 2 - CONTRIBUTIONS AND PAYMENTS BY EMPLOYERS

N.C.G.S. § 96-9.2.

Required contributions to the Unemployment Insurance Fund.

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, 03:30 UTC	c1d6dd556a54dff2dd100181 - 3d16d5c3f5c8af1e29e963d8 - e7fdafe18a568ac4

§ 96-9.2(a) Required Contribution. - An employer is required to make a contribution in each calendar year to the Unemployment Insurance Fund in an amount equal to the applicable percentage of the taxable wages the employer pays its employees during the year for services performed in this State. An employer may not deduct the contributions due in whole or in part from the remuneration of the individuals employed. Taxable wages are determined in accordance with G.S. 96-9.3. The applicable percentage for an employer is considered the employer's contribution rate and determined in accordance with this section.

§ 96-9.2(b) Contribution Rate for Beginning Employer. - The contribution rate for a beginning employer until the employer's account has been chargeable with benefits for at least 12 calendar months ending July 31 immediately preceding the computation date is one percent (1%). An employer's account has been chargeable with benefits for at least 12 calendar months if the employer has reported wages paid in four completed calendar quarters and its liability extends over all or part of two consecutive calendar years.

§ 96-9.2(c) Contribution Rate for Experience-Rated Employer. - The contribution rate for an experience-rated employer who does not qualify as a beginning employer under subsection (b) of this section is determined in accordance with the table set out below and then rounded to the nearest one-hundredth percent (0.01%), subject to the minimum and maximum contribution rates. The minimum contribution rate is six-hundredths of one percent (0.06%). The maximum contribution rate is five and seventy-six hundredths percent (5.76%). "Total insured wages" are the total

wages reported by all insured employers for the 12-month period ending on June 30 preceding the computation date. The calculations in the table set out below are applied as of September 1 following the computation date. An employer's experience rating is computed as a reserve ratio in accordance with G.S. 96-9.4. An employer's reserve ratio percentage (ERRP) is the employer's reserve ratio multiplied by sixty-eight hundredths. A positive ERRP produces a lower contribution rate, and a negative ERRP produces a higher contribution rate.

UI Trust Fund Balance
as Percentage of TotalContribution Rate
Insured Wages
Less than or equal to 1%2.9% minus ERRP
Greater than 1% but less
than or equal to 1.25%2.4% minus ERRP
Greater than 1.25%1.9% minus ERRP

§ 96-9.2(d) Notification of Contribution Rate. - The Division must notify an employer of the employer's contribution rate for a calendar year by January 1 of that year. The contribution rate becomes final unless the employer files an application for review and redetermination prior to May 1 following the effective date of the contribution rate. The Division may redetermine the contribution rate on its own motion within the same time period.

§ 96-9.2(e) Voluntary Contribution. - An employer that is subject to this section may make a voluntary contribution to the Unemployment Insurance Fund in addition to its required contribution. A voluntary contribution is credited to the employer's account. A voluntary contribution made by an employer within 30 days after the date on an annual notice of its contribution rate is considered to have been made as of the previous July 31. (2013-2, s. 2(b); 2013-224, ss. 5, 19; 2013-391, s. 2; 2015-238, s. 4.1(a); 2016-92, s. 5(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 96-9.3	(a)	"wages are determined in accordance with"
G.S. 96-9.4	(c)	"a reserve ratio in accordance with"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-9.2 (2026).

PINPOINT

N.C. Gen. Stat. § 96-9.2(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.

COLOPHON

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