



CHAPTER 96
ARTICLE 2 - CONTRIBUTIONS AND PAYMENTS BY EMPLOYERS

N.C.G.S. § 96-9.4.

Determination of employer's reserve ratio.

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, 03:34 UTC	1494103783f1a2dc1071ad48 - cbab0497800bed8840cf2e76 - ce780f27036dad14

§ 96-9.4(a) Account Balance. - The Division must determine the balance of an employer's account on the computation date by subtracting the total amount of all benefits charged to the employer's account for all past periods from the total of all contributions and other amounts credited to the employer for those periods. If the Division finds that an employer failed to file a report or finds that a report filed by an employer is incorrect or insufficient, the Division must determine the employer's account balance based upon the best information available to it and must notify the employer that it will use this balance to determine the employer's reserve ratio unless the employer provides additional information within 15 days of the date of the notice.

§ 96-9.4(b) Reserve Ratio. - The Division must determine an employer's reserve ratio, which is used to determine the employer's contribution rate. The employer's reserve ratio is the quotient obtained by dividing the employer's account balance on the computation date by the total taxable payroll of the employer for the 36 calendar month period ending June 30 preceding the computation date, expressed as a percentage. (2013-2, s. 2(b); 2013-224, s. 19.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-9.4 (2026).

PINPOINT

N.C. Gen. Stat. § 96-9.4(a) (2026).

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