



CHAPTER 96
ARTICLE 2 - CONTRIBUTIONS AND PAYMENTS BY EMPLOYERS

N.C.G.S. § 96-9.5.

Performance of services in this State.

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, 04:15 UTC	SOURCE FINGERPRINT b6bbfeabbf3f1b5814fec3f4 - 66f280b3e3913ded2f89bc3f - 83f055f22531b080
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A service is performed in this State if it meets one or more of the following descriptions:

The service is localized in this State. Service is localized in this State if it meets one of the following conditions:

- a.It is performed entirely within the State.
- b.It is performed both within and without the State, but the service performed without the State is incidental to the individual's service within the State. For example, the individual's service without the State is temporary or transitory in nature or consists of isolated transactions.

The service is not localized in any state but some of the service is performed in this State, and one or more of the following applies:

- a.The base of operations is in this State.
- b.There is no base of operations and the place from which the service is directed or controlled is in this State.
- c.The service is not performed in any state that has a base of operations or a place from which the service is directed or controlled and the individual who performs the service is a resident of this State.

The service, wherever performed, is within the United States or Canada and both of the following apply:

- a.The service is not covered under the employment security law of any other state or Canada.
- b.The place from which the service is directed or controlled is in this State.

The service is performed outside the United States or Canada by a citizen of the United States in the employ of an American employer and at least one of the following applies. For purposes of this subdivision, the term "American employer" has the same meaning as defined in section 3306 of the Code:

- a.The employer's principal place of business in the United States is located in this State.
- b.The employer has no place of business in the United States, but the employer is one of the following:
 - 1.An individual who is a resident of this State.
 - 2.A corporation that is organized under the laws of this State.
 - 3.A partnership or a trust and more of its partners or trustees are residents of this State than of any other state.
 - 4.A limited liability company and more of its members are residents of this State than of any other state.
- c.The employer has elected coverage in this State in accordance with G.S. 96-9.8.
- d.The employer has not elected coverage in any state and the employee has filed a claim for benefits under the law of this State based on the service provided to the employer. (2013-2, s. 2(b); 2013-224, ss. 19, 20(c).)

END OF SECTION TEXT

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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. 96-9.8		<i>"in this State in accordance with"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-9.5 (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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