



CHAPTER 96
ARTICLE 2 - CONTRIBUTIONS AND PAYMENTS BY EMPLOYERS

N.C.G.S. § 96-9.7.

Surtax for the Unemployment Insurance Reserve Fund.

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, 03:35 UTC	SOURCE FINGERPRINT 1fefe8b647d89d6c02b56102 - ab20a680cd1a78b3f9c3d218 - b127818f6d044a9b
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§ 96-9.7(a) Surtax Imposed. - A surtax is imposed on an employer who is required to make a contribution to the Unemployment Insurance Fund equal to twenty percent (20%) of the contribution due under G.S. 96-9.2. Except as provided in this section, the surtax is collected and administered in the same manner as contributions. Surtaxes collected under this section must be credited to the Unemployment Insurance Reserve Fund established under G.S. 96-6.2. Interest and penalties collected on unpaid surtaxes imposed by this section must be credited to the Supplemental Employment Security Administration Fund. Penalties collected on unpaid surtaxes imposed by this section must be transferred to the Civil Penalty and Forfeiture Fund established in G.S. 115C-457.1.

§ 96-9.7(b) Suspension of Tax. - The tax does not apply in a calendar year if, as of September 1 of the preceding calendar year, the amount in the State's account in the Unemployment Trust Fund equals or exceeds one billion dollars (\$1,000,000,000). (2013-2, s. 2(b); 2013-224, ss. 8, 19; 2017-8, s. 3.1(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
3 AUTHORITIES

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. 96-9.2	(a)	"(20%) of the contribution due under"
G.S. 96-6.2	(a)	"Unemployment Insurance Reserve Fund established under"
G.S. 115C-457.1	(a)	"Penalty and Forfeiture Fund established in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 96-9.7 (2026).

PINPOINT

N.C. Gen. Stat. § 96-9.7(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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