

Employer Requirements and Information

State Withholding Taxes

Certain taxes must be withheld from employee wages and remitted to the appropriate agency. These include state and federal income taxes and FICA (Social Security). The state of North Carolina requires that every new employer complete and file with the North Carolina Department of Revenue an application for a North Carolina withholding identification number.

To register with the state of North Carolina, you must complete an Application for Withholding Identification Number (Form NC-BR) and submit it to:

[North Carolina Department of Revenue](#)

PO Box 25000

Raleigh, NC 27640-0640

877.252.3052

Unemployment Insurance Tax

Generally, a sole proprietorship, partnership, or corporation is required to provide unemployment insurance coverage for its employees if the business has one or more employees for 20 or more weeks in a calendar year, or pays \$1,500 in wages during a calendar quarter. You may also be liable for unemployment insurance tax if you acquire all or part of a business already subject to the Unemployment Insurance Tax. Employer contributions to the Unemployment Insurance Tax are paid to and administered by the North Carolina Employment Security Commission. To determine the extent of your obligation, contact your local Job Service Center or:

[North Carolina Department of Commerce](#)

Division of Employment Security

700 Wade Ave.

Raleigh, NC 27605

919.707.1150

Workers' Compensation

The Workers' Compensation Act requires that any employer who employs three or more employees provide workers' compensation coverage. The act provides employees with compensation for the loss of

earning capacity from accidents, injuries, deaths, or occupational diseases arising in the course of employment. Any sole proprietor or partner of a business whose employees are eligible for benefits may also be covered as an employee. The proprietor or partner must be actively engaged in the operation of the business, and the insurer must be notified that he/she has elected to be included. For further information concerning workers' compensation, contact:

[North Carolina Industrial Commission](#)

430 N. Salisbury St.

Raleigh, NC 27603

919.807.2501

800.688.8349

[First Benefits Insurance Company](#) has joined with the Greater Raleigh Chamber of Commerce to provide you with competitive, stable workers' compensation coverage as part of the Chamber's Member Discount Program. [Click here](#) for more information.

New Hire Reporting Guide

Federal and state law requires employers to report newly hired and rehired employees in North Carolina to the North Carolina State Directory of New Hires. The North Carolina Department of Health and Human Services website contains information about reporting new hires, including reporting online and other reporting options.

[North Carolina Directory of New Hires](#)

PO Box 90369

East Point, GA 30364-0369

888.514.4568

Occupational Safety and Health Act of North Carolina

The North Carolina Department of Labor administers and implements the Occupational Safety and Health Act of North Carolina, which applies to most private employers in the state. OSHA safety and health standards protect workers from unsafe and unhealthy working conditions. The Labor Department offers free services that can help employers bring their businesses into full compliance with OSHA standards. For information regarding OSHA requirements, contact:

[North Carolina Department of Labor](#)

Occupational Safety and Health Division
1101 Mail Service Center
Raleigh, NC 27699-1101
919.807.2900

Federal Occupational Safety and Health Act

The U.S. Department of Labor administers and enforces the federal OSHA rules designed to protect workers from workplace hazards and ensure they go home healthy every day. Enforcement is a high priority at the federal level, and OSHA tracks the injury and illness records of about 80,000 workplaces in high-hazard industries to identify trends, pinpoint problems, and target inspections. For information regarding compliance with federal standards, contact:

[U.S. Department of Labor – Raleigh Area Office](#)

4407 Bland Road, Suite 270
Raleigh, NC 27609
919.790.8248

Employment Eligibility Verification

The Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility of anyone hired after Nov. 6, 1986 by completing and retaining a one-page Employment Eligibility Form (Form I-9). This form must be presented for inspection to officers of the U.S. Immigration and Naturalization Service or the U.S. Department of Labor upon request. The law does not require that Form I-9 be completed for:

1. Persons hired before Nov. 7, 1986;
2. Persons hired after Nov. 6, 1986, who left your employment before June 1, 1987;
3. Persons you employ for domestic work in a private home on an intermittent or sporadic basis;
4. Persons who provide labor to you who are employed by a contractor providing contract services (e.g. employee leasing); or
5. Persons who are independent contractors.

A Handbook for Employers and Instructions for Completing Form I-9 (M-274) is available to download on the U.S. Citizenship and Immigration Services website. Additional information is available by calling the U.S. Citizenship and Immigration Services National Customer Service Center at 800.375.5283. This toll-free call center can connect you to live assistance in English and Spanish during office hours. The NCSC can answer most questions—although they cannot provide information about the status of your case over the telephone.

U.S. Citizenship and Immigration Services

301 Roycroft Drive
Durham, NC 27703
919.998.5800

U.S. Department of Labor

Raleigh District Office, Wage and Hour Division
Somerset Bank Building
4407 Bland Road, Suite 260
Raleigh, NC 27609
800.625.2267

U.S. Equal Employment Opportunity Commission

Raleigh Area Office
434 Fayetteville St., Suite 700
Raleigh, NC 27601-1701
1.800.669.4000