

**GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2001**

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HOUSE BILL 344

Short Title: Domestic Employer Wage Reports-AB. (Public)

Sponsors: Representative Redwine.

Referred to: Judiciary I.

March 1, 2001

A BILL TO BE ENTITLED
AN ACT RELATING TO THE ANNUAL FILING OF WAGE REPORTS BY
DOMESTIC SERVICE EMPLOYERS UNDER THE EMPLOYMENT SECURITY
LAWS OF NORTH CAROLINA.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 96-9 (a)(8) reads as rewritten:

"(8) An employer of domestic service employees as defined by the Internal Revenue Code who has filed reports with the Commission for at least three consecutive years and has not been liable for quarterly contributions under subdivision (6) of this subsection during the preceding calendar year may be given permission by the Chair of the Commission to file reports once a year on or before the last day of the month following the close of the calendar year in which the wages are paid. Permission to file a report annually may be revoked if the employer is found liable to the Commission for quarterly contributions under subdivision (6) of this subsection.

An employer who is granted permission to file annual reports must comply with 20 C.F.R. § 603.21 so that reporting of wages and employment status are as effective and timely as the quarterly wage reporting system. This compliance includes the reporting of all changes in employment status and in wages of an employee to the Commission within 14 days of the occurrence and responding to all inquiries from the Commission as to wages paid to an employee in a year in which the employer is reporting on an annual basis within 14 days of the postmark of the inquiry. If an employer does not report or respond to an inquiry within 14 days, then the Commission will estimate wages paid to an employee based on the last report the employer filed with the Commission, and the employer will be liable

1 for any charge based on the Commission's estimation of the wages
2 paid to the employee."
3 **SECTION 2.** This act is effective when it becomes law.