



NC DEPARTMENT
of COMMERCE
EMPLOYMENT SECURITY

2025 DES Employer Desk Guide

Contact Us

Employer Call Center

Toll-Free: 866-278-3822

Fax: 919-341-5697

Hours: 8 a.m.-5 p.m. (Monday-Friday)

Report Fraud

Website: des.nc.gov/fraud

Phone: 919-701-3543

Appeals

Contact the Employer Call Center for tax determinations.

Appeals can be filed through
NCSUITS

Mailing Address:

DES

P.O. Box 25903

Raleigh, NC 27611



Visit des.nc.gov/ncsuits for resources, tutorials and FAQs.



Important Claims Information

Employer's Role in Claims

Employers must respond online to a claim notice within 10 days, even if they do not plan to dispute the claim.

Appeals Process

Either party can appeal the decision from the adjudicator within 30 days, or from the appeals referee within 10 days.

Board of Review and Superior Court Appeals

- Appeal a decision from the Appeals Unit to the Board of Review within 10 days.
- Further appeals can be made to the Superior Court within 30 days.

Employer Responsibility for Timely Information

Employers may be held responsible for unemployment benefits paid, even if the employee is later found not eligible or guilty of fraud, if the employer fails to provide timely or complete information to the Division of Employment Security (DES).

Wage Information and Reporting

Responding to Wage Audits

It's important to quickly respond to wage audit notices to avoid unnecessary charges that could affect your unemployment tax rate and potential fraud.

Notice of Initial Claims and Potential Charges

- What to Expect: You will receive a notice with wage information and potential charges.
- When to Respond: You only need to respond if there is an error or if the employee did not work for you.

EMPLOYER ONLINE SERVICES

Access helpful services and manage your account online:

- Visit des.nc.gov to sign into or create your NCSUITS account.
- Update contact details, report wages, view tax rate, file reports, and make payments.

Key Services:

- **Online Tax:** Update info, file reports, and make payments.
- **Claims:** Respond to wage audits and view benefit charges.
- **SIDES:** Respond to information requests.

Reminder: Be sure to verify and update your NCSUITS account information regularly to protect your account.

Tax Information

Quarterly Report Due Dates

- **1st Quarter:** April 30
- **2nd Quarter:** July 31
- **3rd Quarter:** October 31
- **4th Quarter:** January 31

Remember: File on time to avoid additional fees and/or penalties.

Quarterly Wage and Tax Reports

- Filing Requirement: Employers must file a Quarterly Wage and Tax Report every quarter, even if no wages were paid or no tax was owed.
- Electronic Filing: If you have 10 or more wage items, you must file your Quarterly Tax Report electronically starting with wages paid on or after January 1 each year.

Taxable Wages

For 2025, the taxable wage base per employee is \$32,600.

Voluntary Contribution

- Lower Your Tax Rate: You may reduce your tax rate for the next year by making a voluntary tax payment.
- How to Do It: Use DES's Voluntary Contribution Calculator at des.nc.gov within 30 days of the date of getting your tax rate notice in your NCSUITS inbox.

2025 Tax Rates

- 2025 Tax Rate: 1.9% minus ERRP
- Employer Reserve Ratio Percentage (EERP) is calculated based on your business's financial history and payroll.