

NC DEPARTMENT of COMMERCE
EMPLOYMENT SECURITY

2026
DES Employer Desk Guide

Contact Us

UI Employer Support Center
Phone: 866-278-3822
Fax: 919-341-5697
Hours: Monday-Friday, 8 a.m.-5 p.m.

Report Fraud
Website: des.nc.gov/fraud
Phone: 919-701-3543

Appeals
Appeals can be filed through **NCSUITS**. Log in to your **NCSUITS** account to see your tax determinations.

Mailing Address:
DES
P.O. Box 25903
Raleigh, NC 27611

NCSUITS
STATE UNEMPLOYMENT INSURANCE TAX SYSTEM

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



Important Claims Information

Responding to Claims
Employers must respond to a claim notice within 10 days of the notice's issue date, even if they are not disputing it. An employer must respond online via SIDES. DES does not take paper responses.

Appeals
Either party may appeal an adjudicator's decision within 30 days. Or they can appeal an appeals referee's decision within 10 days, counted from the date the decision is issued.

Board of Review and Court Appeals
You have 10 days to appeal to the Board of Review, and 30 days to appeal to Superior Court, counted from the date the decision is issued.

Providing Timely Information
If employers do not give DES accurate and timely information, they may be charged for unemployment benefits paid even if the employee is later found ineligible or guilty of fraud.

Wage Information and Reporting

Wage Audits
Respond quickly to wage audit notices to avoid unnecessary charges or fraud issues.

Initial Claims Notices
You will get a notice with wage information and potential charges. Only respond if the information is wrong or the person never worked for you.

EMPLOYER ONLINE SERVICES

At des.nc.gov, you can:

- Sign into or create your NCSUITS account
- Update contact information
- Report wages
- View tax rates
- File reports and make payments
- Respond to wage audits and information requests (including SIDES)

Check and update your account often to keep it accurate and secure.

NCSUITS
STATE UNEMPLOYMENT INSURANCE TAX SYSTEM

Tax Information

Quarterly Unemployment Insurance (UI) Tax Reports
All employers must file a quarterly report, even if no wages were paid. Employers reporting wages for 10 or more employees **must** file electronically and have an NCSUITS account. DES no longer accepts incomplete registrations or NCUI-101 forms to create accounts.

2026 Quarterly Report Due Dates

- February 2 (4th Quarter 2025)
- April 30
- July 31
- November 2

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

Taxable Wage Base
For 2026, the taxable wage base is $34,200 per employee.

Voluntary Contributions
You may lower your next-year tax rate by making a voluntary contribution within 30 days of the date of your tax rate notice.

2026 Tax Rate
Tax rate is 1.9% minus ERRP, which is based on your payroll and account history. Last day to Appeal 2026 Tax Rate is April 30, 2026.