



## 3.7 Submission of North Carolina Withholding

### Policy Statement

The University of Georgia will comply with North Carolina Department of Revenue requirements regarding the submission of taxes withheld from employees' paychecks.

### Reason for policy

The University of Georgia is required to follow State of North Carolina guidelines for depositing North Carolina state income taxes as per the North Carolina Department of Revenue's publication NC-30 (found below in Appendices).

### Procedures

The Payroll Department deposits the total amount of North Carolina tax withheld from employees' paychecks plus any adjustments made to North Carolina tax since the last deposit. UGA withholds an average of at least \$250 but less than \$2,000 of North Carolina income tax per month and therefore must electronically file a monthly Withholding Return, Form NC-5, and pay the tax monthly via secure website. Taxes withheld each month are due by the 15th of the following month. UGA is not required to file quarterly returns, however an annual return, Form NC-3, is due by the last day of February each year. A CD-ROM containing the W-2 file is also submitted at that time.

### Forms/Instructions

Form NC-5, Form NC-3 [http://www.dornrc.com/taxes/wh\\_tax/semiweekly\\_booklet\\_eft.pdf](http://www.dornrc.com/taxes/wh_tax/semiweekly_booklet_eft.pdf)

### Additional contacts

**Amanda Webb**

**Phone Number:** 706-542-6935

### Responsibilities

**Responsible University Senior Administrator:** Vice President for Finance & Administration

**Responsible University Administrator:** Associate Vice President for Finance Division

**Policy Owner:** Payroll

**Policy Contact:** Amanda Webb

**Phone Number:** 706-542-6935

### Record Retention

**Explanation:** This series documents amounts withheld by Payroll from employees' checks for taxing authorities. This series may include but is not limited to: the Statement for Claiming Benefits Provided by Section 911 of the Internal Revenue Code; Withholding Allowance Certificates (W-4s); Earned Income Credit Advance Payment Certificates (W-5s); Non-resident Alien Request for Exemption from Tax Withholding (IRS Form 8233); Alien Information Request Form; and Request for Exemption from State Income Tax Withholding. Individual forms may include employees' names, addresses, social security numbers, and tax identification numbers. Documents must be retained for five (5) years after superseded or employee ends employment.

(Board of Regents: Tax Withholding Authorization Records 0472-04-037)

**Record copy:** The Payroll Department will maintain a file of North Carolina tax payment information.

**Retention:** 4 years

### Policy Appendices

Publication NC-30 [http://www.dornrc.com/downloads/nc30\\_2012.pdf](http://www.dornrc.com/downloads/nc30_2012.pdf)

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#### Related information

Submission of Federal taxes [2.2](#) and Georgia state withholding taxes [2.4](#)

[< Submission of Maryland Withholding](#) | [Submission of South Carolina Withholding >](#)

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#### Policy Dates

Effective Date:

Date Last Updated: 01/06/2017

Date of Last Review:

Date of Approval:

Previous Version of Policy: