


BUSINESS AFFAIRS MEMORANDUM 2021-02

TO: All Departments

FROM: Paul Forte
Vice Chancellor for Business Affairs 

DATE: February 22, 2021

REFERENCE: Employees Working Outside of North Carolina

The University is required to follow state payroll tax regulations for the state in which services are performed. Regulations that the University will need to comply with are different in each state and may include:

- Employer registration
- Application of State employment and wage laws, including minimum wage and required pay frequency
- Income tax withholding
- Other taxes/withholding (e.g., disability, paid family leave, local jurisdiction requirements, required benefits)
- Monthly/quarterly/year end reporting
- New hire reporting
- Unemployment insurance (UI)
- Workers' compensation

Effective March 1st, 2021, supervisors are required to complete the [Notice of Employee Working Outside of North Carolina](#) form and submit it to the Tax Compliance office if you have an employee (faculty, staff, student, graduate assistant, or non-student temp) working outside the state of North Carolina.

Please visit the Controller's Office website for the [Out of State Employee Tax Requirements and Reporting Procedures](#) for more information.

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Tax Compliance
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