Frequently Asked Questions

Where should the Penalty payment be sent?
North Carolina Industrial Commission
Attn: Sharon Hodge
1240 Mail Service Center
Raleigh, North Carolina 27699-1240

or Go to www.ic.nc.gov, Click “Links” and “Pay Online”

What information do I need to submit to request a N.C. Gen. Stat. § 97-94(b)(2) alternate penalty and where do I send the information?
If you have not been penalized previously for failure to maintain workers’ compensation insurance and you have a current workers’ compensation policy covering your employees, you will need to submit the below documents listed in numerals 1, 2 and 3 below:

1. Submit a complete copy of your current Workers’ Compensation Policy.

2. Submit a weekly, bi-weekly, monthly or annual employee payroll transaction report during the period of non-compliance (The period of non-compliance can be found on page 1, paragraph 1 of the Penalty Assessment Order). Multi-year payroll reports WILL NOT be accepted. (Redact all but the last four (4) digits of social security numbers that may appear on the report).  

3. If the current workers compensation policy DOES NOT show the number of employees covered under the policy, then submit the application for the current policy. If the application does not indicate the number of employees, you may submit an employee payroll transaction report beginning from the date the current policy began through your most recent payroll run.

4. Include your file number, business name, owner’s name, email address, phone number and mailing address for the business on the alternative penalty request.

5. This information may be emailed to: Penalty.docs@ic.nc.gov or mailed to Penalty Doc Review, Clerk’s Office North Carolina Industrial Commission, 1236 Mail Service Center, Raleigh NC 27699-1236

THE FOLLOWING DOCUMENTS WILL NOT BE ACCEPTED AS EVIDENCE OF PAYROLL:
***Form 940 – Federal Unemployment Tax Report
***Form 941 – IRS Quarterly Report of Wages
***NCU101 – NC Quarterly Tax and Wage Report
***W-2 - Employee’s Annual Wages Form
***W-3 – Transmittal of Wage and Tax Statements

Upon submission and following a review of the documents listed in numerals 1, 2 and 3 above, the Commission will rescind and impose a 94-94(b)(2) Alternative Penalty.