

NC STATE COMPLIANCE REPORTING CALENDAR

JANUARY

Advancement

Higher Education Act of 1965 and Higher Education Amendments of 1998

[20 U.S.C. § 1011f](#) (See also July)

By **January 31st or July 31st** of each year, whichever is sooner depending on the time of the gift, a postsecondary institution must file a disclosure report about ownership or control by, or contracts with or gifts from foreign sources. The institution shall file a disclosure report with the Department of Education for gifts and contracts of \$250,000 or more received within a calendar year.

Athletics

NCAA Financial Report

[NCAA Division I Manual](#)

Report must be submitted by **January 15th** to the NCAA. The report accounts for all revenues provided/raised and expenditures incurred by the ICA for the fiscal year ending June 30. An annual financial audit of this report is conducted by an outside firm per NCAA Bylaw 6.2.3.

Controller

Internal Revenue Code: W-2 Forms

[26 CFR § 31.6051-1](#)

By **January 31st** of the year succeeding the calendar year in which wages were paid to an employee, the employer must furnish the tax return copy and the employee's copy of Form W-2.

Internal Revenue Code

[26 U.S.C. § 6041](#); [26 U.S.C. § 6050N](#)

Annual reporting is required for payments:

- Of \$600 or more made for non-payroll purposes
- Of \$10 or more made for royalties
- Made to attorneys not performing services under a contract with the university

Reporting is done on Form 1099-MISC. Deadline for reporting payments to recipients is **January 31st**. Deadline for reporting to the IRS is **February 28th**.

- **1098 Forms** (see above) (CASAO)
- **1099 Forms (Accounts Payable)**
- [26 C.F.R. § 1.6041-1](#).
- By January 31st of each year, shall make an information return for the previous calendar year with respect to payments made of fixed or determinable income in excess of \$600.00.
- **Transmit Federal Tax and FICA Tax** (monthly) (Payroll)
- **941 Reconciliation to Internal Revenue Service** (quarterly) (Payroll)
- **403(b) Universal Availability Notice (Benefits)**

IRS requires the institution to make this form available to every eligible employee.

Internal Revenue Code

[26 CFR § 31.6011\(a\)-4](#)

Any organization which withholds federal income tax (including backup withholding) from nonpayroll payments must file Form 945, Annual Return of Withheld Federal Income Tax. Deadline for filing is January 31st of the year following the calendar year being reported on.

Tuition Payment Credit Reporting Requirements

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S- 2](#)

An institution or insurer must furnish a statement to each individual for whom it is required to file a Form **1098-T**, on or before **January 31st** of the year following the calendar year in which payments were received, or amounts were billed, for qualified tuition and related expenses, or reimbursements, refunds, or reductions of such amounts were made.

NC Department of Revenue

[N.C.G.S. § 105-163.1\(2\)](#) & [N.C.G.S. § 105-163.3](#)

Quarterly payment for 4% tax withheld on Non-Resident Personal Services payments. Tax of 4% is withheld from personal service payments made to non-North Carolina payees who are not under a statutory exemption. Payment is transmitted by wire transfer to the Department of Revenue by the last day of the first month following the end of a quarter. On January 31st, an annual reconciliation (Form NC-3) is filed with the Department of Revenue along with a listing of all vendors who had tax withheld from their payments the prior calendar year.

[N.C.G.S. § 105-164.16](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th day of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

Continuing Disclosure Obligation

[Securities and Exchange Commission Rule 15c2-12](#)

By the end of January each year, the audited financial statement for the preceding fiscal year along with specific financial and statistical data agreed to in each bond issue must be provided to the MSRB (Municipal Securities Rulemaking Board).

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Environmental Health & Public Safety

The Controlled Substances Act of 1970

[21 U.S.C. § 827](#); [21 CFR § 1304.33](#)

Reporting obligations for those registered to manufacture and distribute controlled substances. By **January 15th** of every year, file reports with data on the stocks of each controlled substance on hand by close of business on Dec. 31st of prior year. Manufacturing transaction reports are also to be filed by **January 15th** for prior calendar year.

Acquisition/Distribution reports shall be filed every quarter not later than the 15th day of the month succeeding the quarter for which it is submitted.

Financial Aid

Student Loan Interest Reporting

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S-3](#) and [26 CFR § 1.6050S-4](#) (see [67 Fed. Reg. 20901](#) final and temporary regulations)

Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing Form 1098-E, which must be filed with the IRS on or before February 28th, or March 31st if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before **January 31st** of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Social Security Number Verification Report (Payroll)

[26 U.S.C. § 6721](#)

To avoid penalty for reporting incorrect SSN on W-2 file/forms of \$50/bad SSN, transmit data file, electronically, to the Social Security Administration (SSA). Report all employees hired in the quarter ending **12/31/YYYY** listing name (as it appears in HR System), SSN, gender and date of birth. After information is queried against SSA's database, mismatches are sent back to us for resolution.

Unemployment Reports - NC

NC Employment Security Commission - NCUI101, Employer's Quarterly Tax Report; and, NCUI685, Adjustment to Employer's Quarterly Tax & Wage Report

[N.C.G.S. § 96-33](#)

Data file of Social Security tax-contributing employees and their subject wages for the quarter ending 12/31/YYYY. Report lists employee's name, SSN, and amount of subject wages. Also required to file a report (one report for each affected quarter) to show negative adjustments to employees' earnings for prior quarters; negative adjustments are a result of check reversals, repayment of salary overpayments, or social security tax refunds.

Unemployment Reports – Other States

See [N.C.G.S. § 96](#)

For other states in which NCSU is registered as an employer, submit quarterly unemployment tax report for quarter ending 12/31/YYYY and if on a payment basis other than 'reimbursement', submit tax payment.

NC Department of Revenue

[N.C.G.S. § 105-163.7](#)

Annual report and data file. Annual report documents total annual NC income tax liability minus annual tax deposits for tax year ending 12/31/YYYY; additional payment required if underpaid. Data file, submitted electronically, lists employee's name, SSN, subject wages, total NC income tax withheld, and required demographic information. Report is due on or before **January 31**.

- **NC3 – Annual Income Tax Withholding Return**

Other State's or Locality's Department of Revenue

See [N.C.G.S. § 105](#)

For each state in which NCSU is registered as an employer, submit annual income tax report and either data file or copy of W-2s issued. Report formats vary by state, but in general, show total annual income tax liability minus income tax deposits, for tax year ending 12/31/YYYY; additional payment required if underpaid. Must also submit data file or copies of W-2s for employees with subject wages for that state.

NC Department of Revenue

[N.C.G.S. § 105-163.6](#)

Quarterly reporting is required for NC income tax withholding, showing NC income tax liability minus income tax deposits, for quarter ending 12/31/YYYY; additional payment required if underpaid:

- **NC5Q – Quarterly Income Tax Withholding Return**

Other State's or Locality's Department of Revenue

See [N.C.G.S. § 105](#)

Quarterly reporting is required for state/ locality/school district income tax withholding for other states in which NCSU is registered as an employer. Formats vary by state, but in general, show income tax liability minus income tax deposits, for quarter ending 12/31/YYYY; additional payment required if underpaid.

Office of Contracts and Grants
Financial status report as required by State agencies.

Office of Federal Affairs
Federal Lobbying Disclosure Reports

[2 U.S.C. 1604](#)

No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision.

FEBRUARY

Controller
Tuition Payment Credit Reporting Requirements

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S-2](#)

Form 1098-T must be filed with the IRS by **February 28th (or March 31st, if filed electronically)** of the year following the calendar year during which payments were received. The proposed regulations requiring filing Forms **1098-T** on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.

Return of Information as to Payments to Employees

[26 CFR § 1.6041-2](#)

Employers must file [Form W-2](#) for wages paid to each employee from whom income, social security or Medicare taxes were withheld or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4. Anyone required to file Form W-2 must file Form W-3 to transmit Copy A of Form W-2. The employer must file these forms with the IRS by **February 28th, or March 31st if filed electronically**. Copies B, C and 2 must be furnished to the employee by **February 1st**.

Effective Period of Withholding Exemption Certificate

[26 CFR § 31.3402\(f\)\(4\)-2](#)

A Form W-4 filed by an employee **expires on February 15th** of the year following the year in which the Form W-4 was given to employer. The employer must now begin withholding for any employee who previously claimed an exemption, but has not given the employer a new Form W-4 for the current year. If the employee does not give the employer a new Form W-4 (see December), withhold tax as if the employee is single, with zero withholding allowances.

Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.16](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th day of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Required Elements of University-Associated Entity Relationship

[UNC Policy 600.2.5.2 \[R\]](#)

An Associated Entity of the General Administration which supports university activities must provide copies of the audit report, management letters, and responses to management letters to the president, and through the president to the Board of Governors.

Sent in February with follow-up in July

Association of Student Governments Collection Receipts Remittance

Pursuant to the UNC Board of Governors action of March 2, 2002, each constituent campus is required to remit collection of the Association of Student Government (ASG) fee to UNC-GA by semester, as follows:

Fall semester - September 30th;

Spring semester - February 15th;

Summer semesters - August 15th

Remittance will be reported using the Standard Template, approved by the University Controller. Fees may be forwarded either by check payable to UNC-GA or Cash Management Control System Transfer of Funds.

Environmental Health & Public Safety

Occupational Safety and Health Act of 1970 (OSHA)

[29 U.S.C. § 654](#); [29 CFR § 1904.32](#)

Employers with 11 or more employees must post, no later than **February 1st**, a summary of the total number of job-related injuries and illnesses that occurred in the prior calendar year. This posting must be kept in place until **April 30th**. Required to post the annual totals of the information contained on the right-hand portion of OSHA Form 300, "Log and Summary of Occupational Injuries and Illnesses." The form is to be displayed wherever notices to employees are usually posted. [Download the form from the OSHA website.](#)

Financial Aid

Student Loan Interest Reporting

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S-3](#) and [26 CFR § 1.6050S-4](#) (see [67 Fed. Reg. 20901](#) final and temporary regulations)

Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing Form 1098-E, which must be filed with the IRS on or

before **February 28th**, or **March 31st** if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before January 31st of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

SB 886 Reporting Requirements

[OSP Informational Site](#)

The Office of State Personnel (OSP) submits the annual SB 886 report to the General Assembly. The report presents disciplinary action and employee grievance data for each agency and university as well as statewide data. The report is due each February.

List of EPA Retirees (Benefits)

Provide the Provost office a list of EPA retirees every February.

Office of Contracts and Grants

Financial status report as required by State agencies.

Sponsored Programs

IBC reporting to NIH (annual report due **February 27th**) (Office of Research Compliance)

[NIH Guidelines Section IV-B-2](#)

National Science Foundation URL Reporting

[Academic Technology Transfer and Commercialization of University Research](#)

Effective February 1, 2012, higher education institutions that have NSF research support and at least \$25,000,000 in total Federal research grants in the most recently completed Federal fiscal

year to submit to NSF the universal resource locator (URL) that contains information on their transfer of technology and commercialization of research results efforts.

MARCH

Controller

Tuition Payment Credit Reporting Requirements

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S-2](#)

Form 1098-T must be filed with the IRS by **February 28th (or March 31st, if filed electronically)** of the year following the calendar year during which payments were received. The proposed regulations requiring filing Forms **1098-T** on magnetic media impose no additional reporting or record keeping and only prescribe the method of filing information returns that are already required to be filed.

Return of Information as to Payments to Employees

[26 CFR § 1.6041-2](#)

Employers must file [Form W-2](#) for wages paid to each employee from whom income, social security or Medicare taxes were withheld or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4. Anyone required to file Form W-2 must file Form W-3 to transmit Copy A of Form W-2. The employer must file these forms with the IRS before **February 28th, or March 31st** if filed electronically. Copies B, C and 2 are due to the employee by February 1st.

Internal Revenue Code

- **W-2 Forms (Payroll)**
- [26 CFR § 31.6051-1](#).
- Must file by March 31st if filing electronically
- **1098 Forms** (see above) (CASAO)
- **1099 Forms (Accounts Payable)**
- [F.R. § 1.6041-1](#).
- Must file by March 31st if filing electronically
- Federal Tax and FICA Tax (monthly) (Payroll)

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.16](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th day of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

HUB Report (Historically Underutilized Business Report)

[Executive Order No. 13/NC Gen. Stat. §143-48.4 & 143-128.4](#)

Environmental Health & Public Safety

Emergency Planning and Community Right-to-Know Act (EPCRA)

42 U.S.C. §§ [11021](#) and [11022](#); 40 CFR §§ [370.21](#) and [370.25](#)

By **March 1st** of each year, the owner or operator of any facility which is required to prepare or have available a material safety data sheet for a hazardous chemical under OSHA shall prepare and submit an emergency and hazardous chemical inventory format the appropriate local emergency planning committee; the state emergency response commission; and the fire department with jurisdiction over the facility.

Equal Opportunity and Equity

[Executive Order 11246](#); [N.C. Administrative Code 01L .0101 et seq.](#); [N.C. OSP EEO Program and Plan](#)

Affirmative Action Report due to OSP by **March 1st**. Prepared and submitted by OEO.

Financial Aid

Student Loan Interest Reporting

[26 U.S.C. § 6050S](#); [26 CFR § 1.6050S-3](#) and [26 CFR § 1.6050S-4](#) (see [67 Fed. Reg. 20901](#) final and temporary regulations)

Under I.R.C. § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS. This is done by filing [Form 1098-E](#), which must be filed with the IRS on or before **March 1st** or **March 31st** if filed electronically. The required statement to all persons who made student loan interest payments must be sent to the payor on or before January 31st of the year following the calendar year in which the interest payments were received. The statement may simply be a copy of Form 1098-E.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Form 1042/1042-S Filing and Information Returns

[26 U.S.C. § 871](#); [26 CFR § 1.1461-1](#)

Form 1042-S is used to report all non-employee payments to non-resident aliens and payments to nonresident employees who claim exemptions from federal income taxes due to a tax treaty. (The taxable portion of payments to nonresident employees are reported on IRS Form W-2 in January.)

The institution must file [Form 1042](#), and copies of all Forms 1042-S with the IRS by **March 15th** of the calendar year following the year in which the income was paid. In addition, Form 1042-S must be sent to each recipient of an amount subject to reporting by **March 15th** of the **calendar year** following the year in which the income was paid.

Office of Contracts and Grants

Financial status report as required by State agencies.

APRIL

Controller

Internal Revenue Service

- Form 5227 - Split Interest Trust Information Return (annual) (Foundation Accounting)
- 941 Reconciliation (quarterly) (Payroll)
- Federal Tax and FICA Tax (monthly) (Payroll)

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-163.1.\(2\)](#) & [N.C.G.S. § 105-163.3](#)

Quarterly payment for 4% tax withheld on Non-Resident Personal Services payments. Tax of 4% is withheld from personal service payments made to non-North Carolina payees who are not under a statutory exemption. Payment is transmitted by wire transfer to the Department of Revenue by the last day of the first month following the end of a quarter.

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Human Resources

Social Security Number Verification Report

[26 U.S.C. § 6721](#)

To avoid penalty for reporting incorrect SSN on W-2 file/forms of \$50/bad SSN, transmit data file, electronically, to the Social Security Administration (SSA). Report all employees hired in the quarter ending **03/31/YYYY** listing name (as it appears in HR System), SSN, gender and date of birth. After information is queried against SSA's database, mismatches are sent back to us for resolution.

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Unemployment Reports - NC

NC Employment Security Commission - NCUI101, Employer's Quarterly Tax Report; and, NCUI685, Adjustment to Employer's Quarterly Tax & Wage Report

[N.C.G.S. § 96-33](#)

Data file of Social Security tax-contributing employees and their subject wages for the quarter ending 03/31/YYYY. Report lists employee's name, SSN, and amount of subject wages. Also required to file a report (one report for each affected quarter) to show negative adjustments to employees' earnings for prior quarters; negative adjustments are a result of check reversals, repayment of salary overpayments, or social security tax refunds.

Unemployment Reports – Other States

See [N.C.G.S. § 96](#)

For other states in which NCSU is registered as an employer, submit quarterly unemployment tax report for quarter ending 03/31/YYYY and if on a payment basis other than 'reimbursement', submit tax payment.

NC Department of Revenue

[N.C.G.S. § 105-163.6](#)

Quarterly reporting is required for NC income tax withholding, showing NC income tax liability minus income tax deposits, for quarter ending 03/31/YYYY; additional payment required if underpaid:

- **NC5Q – Quarterly Income Tax Withholding Return**

Other State’s or Locality’s Department of Revenue

See [N.C.G.S. § 105](#)

Quarterly reporting is required for state/ locality/school district income tax withholding for other states in which NCSU is registered as an employer. Formats vary by state, but in general, show income tax liability minus income tax deposits, for quarter ending 03/31/YYYY; additional payment required if underpaid.

Office of Contracts and Grants

Financial status report as required by State agencies.

Office of Federal Affairs

Federal Lobbying Disclosure Reports

[2 U.S.C. 1604](#)

No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision.

Provost

Teacher Education Program Reporting Requirements

[20 U.S.C. § 1027\(f\)](#)

Universities must report annually to their state government and the public the pass rate on state teacher certification examinations taken by their graduates. The reporting deadline is **April 1st**. [Link to reports on the ED website.](#)

MAY

Controller

Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)

NC Department of Revenue (Controller’s Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Health Insurance Portability and Accountability Act of 1996 (HIPAA) (Academic Affairs)

[42 U.S.C. § 300gg](#) and [29 U.S.C § 1181 et seq.](#)

Standard Unique Health Identifier for Health Care Providers - [69 Fed. Reg. 3433](#)

Covered entities must use the identifier in connection with standard transactions. The final rule is *effective May 23, 2005*, except for Sec. 162.210 governing employer identification numbers. The effective date of this final rule marks the beginning of the implementation period for the NPI, which is distinct from the compliance dates of the NPI. For the compliance date, HHS adopts the requirement that covered entities (except small health plans) must obtain an NPI and must use the NPI in standard transactions no later than *May 23, 2007*. Small health plans must do so no later than *May 23, 2008*.

Medicare (Benefits)

Match a report that is provided by SSA of employees who may be covering dependents who are on Medicare, usually in May.

Office of Contracts and Grants

Financial status report as required by State agencies.

JUNE

Controller

Unrelated Business Income Tax (UBIT) Report (June 30th) (annual) (Tax Compliance Officer)

[IRS UBIT Information](#)

Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)

Foreign Bank Accounts and Tax Filings (FBAR)

[31 U.S.C. § 5314\(a\)](#)

US institutions and citizens that have an ownership interest in foreign bank accounts, or US citizens with signature authority over a foreign bank account have to file form [TD F 90.22-1 \(FBAR\)](#). The latter must report the account on an FBAR even if the foreign financial account is reported on an FBAR filed by the owner of the account (or other person that has a financial interest in the account). This form must be filed by **June 30th** of the year following any year during which they possessed signature or other authority over, or had a monetary interest in foreign financial accounts whose value exceeded \$10,000 at any time during the calendar year. Note the proposed regulations contain an exception for public entities, includes IHEs. The proposed regulations also state that the IRS must have received the form by June 30th, a postmark by June 30th does not count.

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

HUB Report (Historically Underutilized Business Report)

[Executive Order No. 13/NC Gen. Stat. §143-48.4 & 143-128.4](#)

Environmental Health & Public Safety

Hazardous Materials Transportation Act of 1994

[49 U.S.C. § 5108](#); [49 CFR § 107.608](#)

Each person who transports or causes to be transported hazardous material shall file annually a complete and accurate registration statement on [DOT Form F 5800.2](#) **not later than June 30th** for each registration year. Each registration year begins on July 1st and ends on June 30th of the following year.

Human Resources

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Compensated Leave Report (Benefits)

Submit this Compensated Leave Report to NC State University Accounting Department by June (Annual Accrual Bonus and Vacation Leave – Booked Liability).

Performance Management

[NCSU REG 05.50.4](#)

The annual performance ratings for every SPA employee must be reported to the Office of State Personnel.

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Office of Contracts and Grants

Financial status report as required by State agencies.

Sponsored Programs

IACUC (Institutional Animal Care and Use Committee) reporting (annual report due **June 1st**) (Office of Research Compliance)

[9 CFR § 2.31](#)

JULY

Advancement

Higher Education Act of 1965 and Higher Education Amendments of 1998

[20 U.S.C. § 1011f](#) (see also January)

By **January 31st** or **July 31st** of each year, whichever is sooner depending on the time of the gift, a postsecondary institution must file a disclosure report about ownership or control by, or contracts with or gifts from foreign sources. The institution shall file a disclosure report with the Department of Education for gifts and contracts of \$250,000 or more received within a calendar year.

Campus Enterprises

Higher Education Opportunity Act of 2008 and ISBN Textbook Provision

[P.L. 110-315; 20 U.S.C. § 1015b](#)

Effective **July 1, 2010** (to the maximum extent feasible) each school shall disclose the International Standards Book Number (“ISBN”) and retail price for required and recommended textbooks and supplemental materials for each course listed on the schedule (posted on the web or print course schedule). If no ISBN is available, the institution may provide the textbook’s author, title, publisher, and copyright date. If the disclosure is not practical for a certain text, a designation of *to be determined* can be noted. Written course schedules should indicate where on the university web page this info will be posted. HEOA encourages schools to disseminate information regarding book rentals, used textbooks, buy back programs, and alternative delivery programs or other cost saving strategies. Schools shall make available to the college bookstore, upon request, the most accurate information regarding the course schedule for the next academic period and for each course offered, the information described above, the number of students enrolled in such course, and the maximum enrollment for each class.

Controller

Internal Revenue Service

- **941 Reconciliation to Internal Revenue Service (quarterly) (Payroll)**
- **Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)**

NC Department of Revenue (Controller’s Office)

[N.C.G.S. § 105-163.1.\(2\)](#) & [N.C.G.S. § 105-163.3](#)

Quarterly payment for 4% tax withheld on Non-Resident Personal Services payments. Tax of 4% is withheld from personal service payments made to non-North Carolina payees who are not under a statutory exemption. Payment is transmitted by wire transfer to the Department of Revenue by the last day of the first month following the end of a quarter.

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Required Elements of University-Associated Entity Relationship

[UNC Policy 600.2.5.2 \[R\]](#)

An Associated Entity of the General Administration which supports university activities must provide copies of the audit report, management letters, and responses to management letters to the president, and through the president to the Board of Governors.

Sent in February with follow-up in July

Environmental Health & Public Safety

Toxic Substances Control Act

[15 U.S.C. § 2607](#); [40 CFR § 761.180](#)

A written annual document log of the disposition of PCBs and PCB items must be prepared for each facility by **July 1st**, covering the previous calendar year (January through December). The written annual report, which summarizes the records and annual document log shall be submitted to the EPA Regional Administrator by **July 15th** of each year.

Human Resources

Social Security Number Verification Report

[26 U.S.C. § 6721](#)

To avoid penalty for reporting incorrect SSN on W-2 file/forms of \$50/bad SSN, transmit data file, electronically, to the Social Security Administration (SSA). Report all employees hired in the quarter ending 06/30/YYYY listing name (as it appears in HR System), SSN, gender and date of birth. After information is queried against SSA's database, mismatches are sent back to us for resolution.

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Unemployment Reports - NC

NC Employment Security Commission - NCUI101, Employer's Quarterly Tax Report; and, NCUI685, Adjustment to Employer's Quarterly Tax & Wage Report

[N.C.G.S. § 96-33](#)

Data file of Social Security tax-contributing employees and their subject wages for the quarter ending 06/30/YYYY. Report lists employee's name, SSN, and amount of subject wages. Also required to file a report (one report for each affected quarter) to show negative adjustments to

employees' earnings for prior quarters; negative adjustments are a result of check reversals, repayment of salary overpayments, or social security tax refunds.

Unemployment Reports – Other States

See [N.C.G.S. § 96](#)

For other states in which NCSU is registered as an employer, submit quarterly unemployment tax report for quarter ending 06/30/YYYY and if on a payment basis other than 'reimbursement', submit tax payment.

NC Department of Revenue

[N.C.G.S. § 105-163.6](#)

Quarterly reporting is required for NC income tax withholding, showing NC income tax liability minus income tax deposits, for quarter ending 06/30/YYYY; additional payment required if underpaid:

- **NC5Q – Quarterly Income Tax Withholding Return**

Other State's or Locality's Department of Revenue

See [N.C.G.S. § 105](#)

Quarterly reporting is required for state/ locality/school district income tax withholding for other states in which NCSU is registered as an employer. Formats vary by state, but in general, show income tax liability minus income tax deposits, for quarter ending 06/30/YYYY; additional payment required if underpaid.

International Services

Annual Report for all J-1 Sponsors for the Exchange Visitor Program

[22 CFR § 62.15](#)

All J-1 sponsors must submit an annual report generated from SEVIS along with a narrative of the year. Sponsors must submit an annual report to DoS. The report must be filed on an academic, calendar, or fiscal year, as stipulated on the program's designation or re-designation letter. The annual reporting cycle is also listed on the *Program Information* screen. The due dates are: • Academic Year ends: June 30, Report due to DoS: **July 31st**; • Calendar Year ends: December 31st, Report due to DoS: January 31st; • Fiscal Year ends: September 30th, Report due to DoS: October 31st.

Office of Contracts and Grants

Financial status report as required by State agencies.

Office of Federal Affairs

Federal Lobbying Disclosure Reports

[2 U.S.C. 1604](#)

No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of

money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision.

University Planning & Analysis

The Student Right to Know Law: Information on Completion or Graduation Rates

[20 U.S.C § 1092](#); 34 CFR §§ [668.41](#) and [668.45](#)

The disclosure date is **July 1st** following 150% of the normal time for completion/graduation from its programs. Completion of the Graduation Rate Survey (GRS) (**part of IPEDS reporting done in March –April**) meets the reporting requirements of the Student Right to Know Law. See the IPEDS summary of [HEO changes in Reporting for IPEDS 2009-2010](#).

AUGUST

Controller

Internal Revenue Service

- **Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)**

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Association of Student Governments Collection Receipts Remittance

Pursuant to the UNC Board of Governors action of March 2, 2002, each constituent campus is required to remit collection of the Association of Student Government (ASG) fee to UNC-GA by semester, as follows:

Fall semester - September 30th;

Spring semester - February 15th;

Summer semesters - August 15th

Remittance will be reported using the Standard Template, approved by the University Controller. Fees may be forwarded either by check payable to UNC-GA or Cash Management Control System Transfer of Funds.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Office of Contracts and Grants

Financial status report as required by State agencies.

Registrar

The Family Educational Rights and Privacy Act of 1974 (FERPA)

[20 U.S.C. § 1232g\(e\)](#); [34 CFR § 99.7](#) and distribution also referred to in [20 U.S.C. § 1092\(a\)](#)

Each educational agency or institution shall annually notify students currently in attendance, of their rights under FERPA. Notification of these rights concurrent with fall registration is suggested, as the student needs to be told what information the student has identified as directory information and notified of his/her opportunity to place a hold on release of directory information.

SEPTEMBER

Controller

Internal Revenue Service

- **Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)**

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

HUB Report (Historically Underutilized Business Report)

[Executive Order No. 13/NC Gen. Stat. §143-48.4 & 143-128.4](#)

Association of Student Governments Collection Receipts Remittance

Pursuant to the UNC Board of Governors action of March 2, 2002, each constituent campus is required to remit collection of the Association of Student Government (ASG) fee to UNC-GA by semester, as follows:

Fall semester - September 30th;

Spring semester - February 15th;

Summer semesters - August 15th

Remittance will be reported using the Standard Template, approved by the University Controller. Fees may be forwarded either by check payable to UNC-GA or Cash Management Control System Transfer of Funds.

Financial Aid

General Provisions Relating to Student Assistance Programs (Program Participation Agreements): Financial Aid and Institutional Information

20 U.S.C. §§ [1092\(a\)](#) and [1094](#); 34 C.F.R. §§ [668.42](#) and [668.43](#) *et seq.*

The institution must publish and make readily available to current and prospective students information on the entire Federal, State, local, private and institutional financial assistance programs available to students who enroll at the institution. Institutional information must also be made available as well. No deadline specifically enumerated, but **September 1st** is suggested.

Human Resources

The Veterans' Readjustment Benefits Act

[41 C.F.R. § 61-250.10](#)

By **Sept. 30th** of each year, federal contractors and subcontractors must file Federal Contractor Veterans' Employment Report (VETS-100). See [the DOL web page](#) for more on this requirement. The report is for information required with respect to the prior calendar year.

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Office of Contracts and Grants

Financial status report as required by State agencies.

University Planning & Analysis

Executive Orders 11,246 and 11,375

[41 CFR § 60-1.7](#)

Contractors and subcontractors with 50 or more employees or who have a contract, subcontract, or purchase order with the federal government amounting to \$50,000 or more must file the IPEDS forms as required each year, on or before **September 30th**. This is what is used by IHE's in place of EEO-6 forms.

OCTOBER

Athletics

Equity in Athletics Disclosure Act of 1994

[20 U.S.C. § 1092\(g\)](#); 34 C.F.R. §§ [668.41](#) and [668.47](#)

Each coed institution of higher education that participates in Title IV programs, and has an intercollegiate athletic program, must no later than **October 15th** of each year, make available on request to enrolled students, prospective students, and the public, the report required to be produced under this law. Within 15 days of making the report available to students, prospective students, and the public, (i.e., no later than **October 30th** of each year) the school must submit the report to the Secretary of Education. See the [User's Guide for Equity in Athletics Web Based Data Collection](#).

Controller

Internal Revenue Service

- **Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)**
- **941 Reconciliation to Internal Revenue Service (quarterly) (Payroll)**

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-163.1\(2\)](#) & [N.C.G.S. § 105-163.3](#)

Quarterly payment for 4% tax withheld on Non-Resident Personal Services payments. Tax of 4% is withheld from personal service payments made to non-North Carolina payees who are not under a statutory exemption. Payment is transmitted by wire transfer to the Department of Revenue by the last day of the first month following the end of a quarter.

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Environmental Health & Public Safety

Campus Security Act and Campus Sex Crimes Participation Act

[20 U.S.C. § 1092\(j\)](#) Missing Student Notification Policy and Procedures

Any institution participating in a Title IV federal student financial aid program that maintains on campus housing facilities must establish a missing student notification policy and related procedures for those students who live in on campus housing and who have been missing for 24 hours. The policy as of October 2010 may be found in the Annual Security and Fire Safety Report, [here](#).

Disclosure of Fire Safety Standards and Measures ([Section 485](#) of the **Higher Education Opportunity Act of 2008)**

[20 U.S.C. § 1092\(i\)](#) Report to Secretary of Education

The statistics set forth in the above linked page must be reported to the Secretary of Education on an annual basis. At this point in time, the format for reporting the statistics has not yet been established. The **October 1, 2010** report may be found [here](#).

Campus Security Act of 1990

[20 U.S.C. §§ 1092\(a\)\(1\)\(O\) and 1092\(f\)\(5\)](#) and 34 C.F.R. §§ [668.46](#) and [668.41](#)

The Campus Security Act requires colleges to report campus crime statistics and security measures to all students and employees by **October 1st** of each year. The annual security report must also be submitted to the Secretary of Education (over the internet) each year, by **Oct. 15th** of each year.

Campus Sex Crimes Prevention Act

[Pub. L. No. 106-386](#) and [42 U.S.C. § 14071\(j\)](#) and [20 U.S.C. § 1092\(f\)\(1\)\(I\)](#)

Notification may be accomplished by adding the statement to the Annual Security Report required by the Campus Security Act. Suggested deadline of **October 1st** of each year to coincide with Annual Security Report. The notice requirement is ongoing.

The Drug-Free Schools and Communities Act Amendments of 1989

[20 U.S.C. § 1011i](#) and [34 C.F.R. § 86.100](#)

Annual distribution to students and employees of the institution's standards of conduct with respect to illegal drugs and alcohol; a description of the applicable legal sanctions and health risks; as well as availability of drug and alcohol counseling available to employees and students. Must also include a statement on sanctions the institution will impose for violation of the standards of conduct. The law does not mandate a particular date for distribution, but **suggested**

distribution is to make this information part of the Annual Security Report distribution which is required by **October 1st** of each year.

NC State University Police compile the information required by these five statutes into an annual report. The October 2010 report may be found [here](#).

Emergency Response Policies and Procedures as required by HEOA 2008

[Pub. L. No. 110-315](#)

Institutions are required to disclose emergency response policies and evacuation procedures. NC State University Police has included this information in its annual report, due **October 1st**. The October 2010 report may be found [here](#).

Financial Aid

FISAP reporting (by **October 1st**) (annual)

[20 U.S.C. § 1094](#); [34 CFR § 673.3](#); [20 U.S.C. § 1087bb](#) and [34 CFR § 674.19](#) (Federal Perkins Loan); [42 U.S.C. § 2752](#) and [34 CFR § 675.19](#) (FWS); [20 U.S.C. § 1070b-3](#) and [34 CFR § 676.19](#) (FSEOG)

FISAP represents fiscal operations and request for future funding for Title IV Federal Campus Based funds (SEOG, Perkins Loans and Workstudy) and Federal Pell Grant Reporting.

Human Resources

Social Security Number Verification Report

[26 U.S.C. § 6721](#)

To avoid penalty for reporting incorrect SSN on W-2 file/forms of \$50/bad SSN, transmit data file, electronically, to the Social Security Administration (SSA). Report all employees hired in the quarter ending 09/30/YYYY listing name (as it appears in HR System), SSN, gender and date of birth. After information is queried against SSA's database, mismatches are sent back to us for resolution.

Personnel Data File (PDF)

UNC-GA

A census file that is sent as of September 30th that gives specific data values for EPA, SPA, and Grads of anyone that was active in the time frame of October 1st thru September 30th. Active employees' data elements are reported as of September 30th, separated employees' data elements are reported as they appeared the day of separation.

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act ([PRWORA](#)) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Unemployment Reports - NC

NC Employment Security Commission - NCUI101, Employer's Quarterly Tax Report; and, NCUI685, Adjustment to Employer's Quarterly Tax & Wage Report

[N.C.G.S. § 96-33](#)

Data file of Social Security tax-contributing employees and their subject wages for the quarter ending 09/30/YYYY. Report lists employee's name, SSN, and amount of subject wages. Also required to file a report (one report for each affected quarter) to show negative adjustments to employees' earnings for prior quarters; negative adjustments are a result of check reversals, repayment of salary overpayments, or social security tax refunds.

Unemployment Reports – Other States

See [N.C.G.S. § 96](#)

For other states in which NCSU is registered as an employer, submit quarterly unemployment tax report for quarter ending 09/30/YYYY and if on a payment basis other than 'reimbursement', submit tax payment.

NC Department of Revenue

[N.C.G.S. § 105-163.6](#)

Quarterly reporting is required for NC income tax withholding, showing NC income tax liability minus income tax deposits, for quarter ending 09/30/YYYY; additional payment required if underpaid:

- **NC5Q – Quarterly Income Tax Withholding Return**

Other State's or Locality's Department of Revenue

See [N.C.G.S. § 105](#)

Quarterly reporting is required for state/ locality/school district income tax withholding for other states in which NCSU is registered as an employer. Formats vary by state, but in general, show income tax liability minus income tax deposits, for quarter ending 09/30/YYYY; additional payment required if underpaid.

Office of Contracts and Grants

Financial status report as required by State agencies.

Office of Federal Affairs
Federal Lobbying Disclosure Reports

[2 U.S.C. 1604](#)

No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision.

Sponsored Programs

IACUC/OLAW (Office of Laboratory Animal Welfare) Assurance (report due every 5 years)

NOVEMBER

Controller

Internal Revenue Service

- **Filing Form 990 (Tax Compliance)**
- [26 U.S.C § 6033](#) and [26 CFR § 1.6033-2](#).
- Exempt organizations who do not fall under a statutory exception must file an annual return with the Internal Revenue Service. The return must be filed on or before the 15th day of the fifth calendar month following the close of the institution's fiscal year.
- **Transmit Federal Tax and FICA Tax to Internal Revenue Service (monthly) (Payroll)**

Internal Revenue Code

[26 U.S.C. § 6033](#)

Tax exempt organizations are required to file Form 990-T, Exempt Organization Business Income Tax Return, if they have gross income of \$1,000 or more from an unrelated trade or business. The deadline for this form is **November 15th**.

U.S. Tax Code: Withholding exemption certificates (See also December)

[26 C.F.R. § 31.3402\(f\)\(2\)-1\(c\)\(3\)](#)

The employer is required to request a withholding exemption certificate from each employee, but if the employee fails to furnish such certificate, the employer shall consider that employee a single person claiming no withholding. **Before December 1st of each year**, every employer should request of each employee a newly completed withholding exemption certificate for the ensuing calendar year.

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the

tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-130](#)

Annual filing of North Carolina Income Tax Return on Form CD-405 of income or loss from activities performed which are classified as unrelated to exempt purpose of North Carolina State University. This return is due the 15th day of the fifth month following the close of the reporting year.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Office of Contracts and Grants

Financial status report as required by State agencies.

DECEMBER

Controller

U.S. Tax Code: Withholding exemption certificates (See also November)

[26 C.F.R. § 31.3402\(f\)\(2\)-1\(c\)\(3\)](#)

The employer is required to request a withholding exemption certificate from each employee, but if the employee fails to furnish such certificate, the employer shall consider that employee a

single person claiming no withholding. **Before December 1st of each year**, every employer should request of each employee a newly completed withholding exemption certificate for the ensuing calendar year.

Internal Revenue Code: Tuition Payment Credit Reporting Requirements

[26 CFR § 1.6050S-3](#) and [26 C.F.R. § 301.6109](#)

If the institution does not have a record of the individual's correct TIN, then it must solicit the TIN on or before **December 31st**.

NC Department of Revenue (Controller's Office)

[N.C.G.S. § 105-164.1](#)

Monthly payment of Sales and Use tax collected on sales of tangible items to entities not exempt under state statute. Payment is transmitted by the 20th date of the month following the month the tax was collected. Form E-500 must be completed and filed with the Department of Revenue as substantiation of the amount paid.

EO 50 Enhanced Purchasing (Governor's Report)

[N.C. Gen. Stat. §143-59](#)

Allows NC based vendors to meet out-of-state vendor pricing in certain situations based on bids awarded during the month.

HUB Report (Historically Underutilized Business Report)

[Executive Order No. 13/NC Gen. Stat. §143-48.4](#) & [143-128.4](#)

Environmental Health & Public Safety

Occupational Safety and Health Act of 1970 (OSHA)

[29 U.S.C. § 654](#) and [29 CFR § 1904.32](#)

By **December 31st** of each calendar year, the employer must review the OSHA 300 Log to verify entries, create an annual summary of injuries and illnesses, and certify the summary, which must be posted no later than February 1st of the following year and kept in place until April 30th.

Human Resources

Job Openings and Labor Turnover (JOLT) Report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning the Total Employment for the month; Number of Job Openings on the last business day of the month; Hires and Recalls for the entire month; Quits, Layoffs and Discharges, and Other Separations.

Current Employment Statistics (CES) report (Monthly)

[29 U.S.C. § 2](#)

A monthly report sent to the Department of Labor providing info concerning Employee Count, Female Employee Count, Faculty Member Count, and coded response to any reason for large changes.

New Hire Report (Monthly)

[N.C.G.S. § 110-129.2](#) and Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996, [42 U.S.C. § 653A](#)

Requires employers to report newly hired and re-hired employees in North Carolina to the North Carolina Directory of New Hires within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported.

Office of Contracts and Grants

Financial status report as required by State agencies.

Office of General Counsel

Identity Theft Protection

[N.C.G.S. § 120-270](#)

Agencies of the State shall evaluate and report annually by **January 1st** to the General Assembly about the agency's efforts to reduce the dissemination of personal identifying information, as defined in [G.S. § 14-113.20\(b\)](#). The evaluation shall include the review of public forms, the use of random personal identification numbers, restriction of access to personal identifying information, and reduction of use of personal identifying information when it is not necessary. Special attention shall be given to the use, collection, and dissemination of social security numbers. If the collection of a social security number is found to be unwarranted, the State agency shall immediately discontinue the collection of social security numbers for that purpose.

Sponsored Programs

Animal Welfare Act

[9 CFR § 2.36](#)

If live animals are used by the institution in research, tests, experiments or for teaching, then the part of the institution responsible for the research must submit an annual report to the AC Regional Director for the state where the institution is located on or before **December 1st** of each calendar year. The report shall be signed by the CEO or Institutional Official and shall cover the previous fiscal year.

REPORTS WITH FLEXIBLE OR VARYING DEADLINES

Human Resources

Shared Leave for Non-Family Members (Benefits)

Report a list of donors for shared leave for the non-family members. Will probably be either December/January.

International Services

Bi-annual Recertification for F-1 Student Visa Program Sponsorship

[8 CFR § 214.3](#)

The US Department of Homeland Security (Immigration and Customs Enforcement) requires that all F-1 sponsors be recertified. There is no specific or pre-determined date for this recertification process. The sponsors are sent an email instructing them to file the report and to expect a site visit from Homeland Security.

SEVIS Reporting

Illegal Immigration Reform and Immigrant Responsibility Act (IIRIRA) of 1996, [Pub. L. No. 104-208](#), § 641

There are additional federally mandated reporting requirements regarding individual students and scholars - based either on a calendar/semester cycle or if a certain action/condition occurs. For example, we must “register” each SEVIS student (F-1 or J-1) at the beginning of their program and each semester thereafter - as well as every time they change address, major, name, employment type, get suspended, withdraw, transfer out, etc.

Office of Contracts and Grants

Financial Status Reports for federally sponsored awards (quarterly)

Office of Information Technology

[Pub. L. No. 110-315](#)

The Higher Education Opportunity Act of 2008 requires institutions to take steps to combat the unauthorized distribution of copyrighted materials. Enrolled students are to be provided an annual notice on peer-to-peer file sharing and copyright information and the institution’s policies on dealing with the issue.

Sponsored Programs

Animal Welfare Act: Report by Licensees

[9 CFR § 2.7](#)

Each year, within **30 days prior to the expiration** date of his or her license, a licensee shall file with the AC Regional Director an application for license renewal and annual report.

Research misconduct reporting to Office of Research Integrity (due between January and March – ORI will identify reporting period) (annual) (Office of Research Compliance)

PHS Annual Report on Possible Research Misconduct

[42 CFR § 93.302\(b\)](#)

Once established, institutions maintain their assurance by filing the Annual Report on Possible Research Misconduct (**between January 1st and March 1st each year**), submitting their policy for responding to allegations of research misconduct for review when requested by ORI, revising their policy when requested by ORI to bring the policy into compliance with the PHS regulation, and complying with the PHS regulation. See [The Office of Research Integrity web page](#) on this compliance requirement.

Public Health Services Policies on Research Misconduct

[42 CFR Part 93](#)

Each institution which receives or applies for a Public Health Services (PHS) research-related grant or cooperative agreement must have an established administrative policy for responding to allegations of research misconduct. Form PHS-6349 is filed annually to document the policy and findings from the past year.

Office for Human Research Protections (OHRP) federal wide assurance report (every 3 years) (Office of Research Compliance)

Student Affairs

Voter Registration Provision in Higher Education Amendments of 1998

[Pub. L. No. 105-244, 112 Stat. 1581 \(1998\)](#) and [20 U.S.C. § 1094\(a\)\(23\)\(A\)](#)

This law does not apply in states without a voter registration requirement, or if the voter can register at the time of voting. For all other states, the institution must request voter registration forms from the state **120 days prior to the deadline for registering to vote** and make the forms “widely available” to each student enrolled in a degree or certificate program and physically in attendance at the institution. Many states have voter registration forms online, which makes compliance easier and the timeline less onerous, as links can be posted in August or September for November elections covered under the law.

University Planning & Analysis

Program Participation Agreements and IPEDS

[20 U.S.C. § 1094\(a\)\(17\)](#); [34 C.F.R. § 100.6](#); [29 C.F.R. §§ 1602.48-50](#)

As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal postsecondary institution data collection effort, as designated by the Secretary, in a timely manner and to the satisfaction of the Secretary. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA. See the IPEDS summary of [HEO changes in Reporting for IPEDS 2009-2010](#).

The Integrated Postsecondary Education Data System (IPEDS)

[20 U.S.C. § 1094\(a\)\(17\)](#); [34 C.F.R. § 100.6](#); [29 CFR §§ 1602.48-50](#)

IPEDS is the core postsecondary education data collection program for the National Center for Education Statistics. Data is collected from all primary providers of postsecondary education in the country in areas including enrollments, program completions, graduation rates, faculty, staff, finance, institutional prices, and student financial aid. The April reports include financial aid data, financial expenditures, and fall enrollment information.

Continuing Disclosure Obligation

[Securities and Exchange Commission Rule 15c2-12](#)

Specific events, detailed in each bond issue, will trigger a requirement to file a material event notice with the MSRB within 10 days of the occurrence of the event.