

January 12, 1998

FOR YOUR INFORMATION

MEMORANDUM

TO: Business Officers
North Carolina Community Colleges

FROM: Linda H. Wilson, JTPA Accountant
Auditing and Accounting

Stephanie Deese, Associate Director
Workforce Development Section

SUBJECT: Unemployment Compensation Reserve

This is a reminder that second quarter unemployment insurance contributions for JTPA 77 percent and 8 percent funded positions must be included on the December 1997 request for reimbursement.

The Employer's Quarterly Contribution Report (Form DCC 2-30) must be completed and accompany your reimbursement report.

A review of our records indicates that several projects have not submitted unemployment insurance contributions for previous quarters. The third quarter report may be used to report contributions that were not reported earlier.

The maximum wages subject to unemployment insurance contributions are \$12,100 from July through December 1997 and \$12,600 from January through December 1998. The contribution rate is 1.2 percent of earnings up to the maximum wage.

If you have any questions, please contact Linda Wilson at (919) 733-7051, Extension 232 or Stephanie Deese at Extension 456.

LHW/SD/lhw

Attachment

pc: Presidents
SDA Administrators

CC-98-006
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