



2024 Basic Manual Plan Manual Changes - North Carolina

(changes effective 01/01/2024)

WC2023-01 – Revisions to Basic Manual Rules Related to Payroll Inclusions, Exclusions and Expense Allowances (Comparable to NCCI Item Filing B-1448)

These changes clarify the treatment of payroll inclusions and exclusions relative to employee-elected salary reductions taken to fund various compensation plans. Additionally, clarity was added around expense allowances to define that employer's expense receipts must be verifiable and that expenses are paid in addition to wages, not in lieu of.

WC2023-02 – Revisions to Basic Manual Rules Related to Service Charges and Automatic Gratuities (Comparable to NCCI Item Filing B-1449)

These rule changes define tips to be "discretionary" payments paid by a customer to an employee and not included in payroll whereas service charges are "forced" fees added by the employer through a bill or contract. Service charges and gratuities are to be included in payroll.

2024 Retrospective Rating Plan Manual Changes – North Carolina

(changes effective 01/01/2024)

WC2023-03 – Revisions to the Retrospective Rating Plan Manual Rule Related to the Tax Multiplier (Comparable to NCCI Item Filing R-1422)

These rule changes revise NCCI's **Retrospective Rating Plan Manual** to update information related to state and federal tax multipliers.