

**Sec. 31-222-7. Payment of contributions**

Payment shall be due the last day of the month next following the close of each calendar quarter. Each such contribution payment shall be accompanied by a properly executed employers contribution return. When such contribution date falls on a Sunday or a legal holiday, the contribution payment shall be payable not later than the next following business day. Payment by mail shall be deemed to have been made on the earliest postmark date appearing on the envelope. Whenever an employer fails to pay his contribution within fifteen days after the due date of such contribution, he shall, at the option of the administrator, immediately become liable for all succeeding contributions on a monthly basis. Each such contribution payment shall be payable on or before the last day of each calendar month with respect to wages paid during the preceding calendar month. An employer who has paid six consecutive monthly contributions without delinquency and who is not indebted to the administrator for any previous contributions may, with the approval of the administrator, revert to the quarterly contribution method.

(See G.S. § 31-225.)