The purpose of putting this information on each state’s website is to provide a direct source from each state for fee information.

The following is the format for providing the information. The lines of information may be expanded to accommodate your state’s required fees. Company types may be grouped together as necessary.

<table>
<thead>
<tr>
<th>State Of North Carolina</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS</td>
</tr>
<tr>
<td>Life, Health, Annuity, Property &amp; Casualty or Title, Companies</td>
</tr>
</tbody>
</table>

**Section I – Fees**

**Admission Fees**
- Certificate of Authority Application fee (due at time of application)
  - Insurance Company $1000.00
  - Health Maintenance Organization $500.00
  - Hospital, Medical, Dental Service Corp $250.00
  - Prepaid Health Plan $2000.00

**Annual Fees** (due before March 1)
- Certificate of Authority Renewal
  - Life and Health $2500.00
  - Hospital, Medical, Dental Service Corporation, Single Service $1500.00
  - Hospital, Medical, Dental Service Corporation, Full Service $2500.00
  - Health Maintenance Organization $2000.00
  - Prepaid Health Plan $5000.00
  - Fire and/or Casualty Company $2500.00
  - County Farm Mutual Company $25.00
  - Fraternal Company $500.00
  - SIWC Groups .00
- Penalty for late filing .00

**Other Fees**
- Filing of Articles of Incorporation (due with amended document) $ .00
- Filing of Bylaws (due with amended document) .00
- Name Change (due at time of request) .00
- Redomestication (due at time of request) .00
- Reorganization to Mutual Ins. Holding Co. (due at time of request):
State Of North Carolina

SCHEDULE OF COMPANY FEES, TAXES, AND DEPOSITS
Life, Health, Annuity, Property & Casualty or Title Companies
(Continued)

Section II – Taxes
Premium Taxes
Tax on Direct Premium Written in the State is 1.9% on all lines of business with the exception of a 2.5% tax rate on Workers’ Compensation Premiums. The tax is due annually on or before March 15 or the following year.

Quarterly tax payments
(Deposits are due if the admitted company has paid more than $10,000 in premium taxes to this state in the prior year.)
Deposit payments are one-third of prior year tax liability due April 15, June 15, and October 15.

Insurance Regulatory Charge
Each insurer subject to premium tax shall pay an annual charge to defray the costs of regulating the industry. The rate for 2015 is 6.5% of the premium tax liability before guaranty fund credits are deducted, excluding retaliatory tax. For health maintenance organizations, the rate is applied to a presumed premium tax liability calculated as if the corporation or organization were an insurer providing health insurance.

Section III - Deposits
General Deposit to operate in the state (in place at time of admission) Refer to:
G.S. 58-5-5; 58-5-10; 58-5-50; 58-5-55; 58-5-40
Special Deposit to write
Workers Compensation (in place at time of admission) _____,_____.00

If you have questions or need assistance, please contact Sue Ann Webster at
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