

**SOUTH CAROLINA DEPARTMENT OF
EMPLOYMENT AND WORKFORCE**



EMPLOYER HANDBOOK

On The
South Carolina Code

Revised July 2011

GENERAL INFORMATION

Efficient administration of the South Carolina Code by the South Carolina Department of Employment and Workforce is dependent to a large extent upon the cooperation of the employers and workers who participate in the program.

The purpose of this handbook is to strengthen administration of the South Carolina Code by familiarizing employers with the fundamental provisions of the Law and procedures used by the Department of Employment and Workforce. A knowledge of the Law and procedures will enable the employer to fulfill his responsibilities and protect his rights.

The objectives of the Department of Employment and Workforce, which include Unemployment Insurance and the state public Employment Service are:

- ◆ To assist in the prompt employment of individuals seeking work, and to assist employers in obtaining the best qualified employees.
- ◆ To lighten the burden of economic hardship which so often falls on the unemployed worker and his family.
- ◆ To stabilize purchasing power and thus halt the spread of unemployment.
- ◆ To lessen the need for public relief and charity.

To accomplish these objectives, the Department of Employment and Workforce:

- ◆ Aids in developing opportunities to participate in community planning groups and by furnishing comprehensive information on labor supply and demand, and related labor market developments.
- ◆ Maintains a statewide system of public Workforce Centers where job seekers and employers may be brought together.
- ◆ Pays unemployment insurance benefits to persons who are unemployed and who meet the eligibility requirements of the Law.

Questions concerning any phase of the South Carolina Code should be addressed to:

South Carolina Department of Employment and Workforce
Attention: UI Technical Services Department
P.O. Box 995
Columbia, South Carolina 29202

This booklet is for INFORMATIONAL purposes only. It does not have the force or effect of rules, regulations or law. This information is based on the provisions of the South Carolina Code (*Section 41, Code of Laws of South Carolina, 1976, as amended*), copies of which may be secured by contacting:
South Carolina Department of Employment and Workforce
Attention: Employer Status Department Telephone: (803) 737-3075
P.O. Box 995 Fax: (803) 737-2547
Columbia, South Carolina 29202

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EMPLOYER LIABILITY

Coverage. The term "covered employer" means an employing unit which has become subject to the provisions of the South Carolina Code, either because of the number of its workers and duration of employment, the amount of wages paid for service in employment, the nature of its employment, or through voluntary election.

Definition of Employer. "Employer" means:

(1) Any employing unit, which, after December 31, 1971:

(a) in any calendar quarter, in either the current or preceding calendar year, paid for service in employment wages of \$1,500 or more; OR

(b) for some portion of a day in each of 20 calendar weeks, whether or not such weeks were consecutive, in either the current or preceding year, had in employment at least one individual (*regardless of whether the same individual was in employment in each such day*).

In addition, an employing unit may become subject to the Law under certain other conditions.

(2) By acquisition. Any employing unit which acquired substantially all of the business of another, which at the time of such acquisition was an employer subject to the Law and continues such acquired business; provided, however, that if only a part of the business of another is acquired, the employing unit acquiring such part shall not be deemed an employer unless such part, if conducted separately, would have been liable as an employer under the Law.

Any employing unit which acquired substantially all of the business of another employing unit, if the employment record of such employing unit subsequent to such acquisition, together with the employment record of the acquired business prior to such acquisition, both within the same calendar year, will be sufficient to constitute such employing unit as an employer subject to the Law; provided, however, that if only a part of the business of another is acquired by an employing unit, the employment record of such part prior to acquisition shall be considered and not the whole employment record of the business from which such part acquired, as if such part were conducted separately.

(3) By voluntary election. The South Carolina Code provides that an employing unit, not otherwise subject to the Law, may voluntarily elect coverage thereunder.

An employing unit not otherwise subject to the Law, which files with the Department its written election to become an employer subject to the provisions of the Law for not less than two calendar years, shall, with the written approval of such election by the Department, become an employer subject to the same extent as all other employers as of the date stated in such approval and shall cease to be subject to the

Law as of January 1 of any calendar year subsequent to such two calendar years, if by the 30th day of April of such year it has filed with the Department a written notice to that effect.

(4) Any employing unit which is liable under the Federal Unemployment Tax Act, Section 3301 of the Internal Revenue Code of 1986, is a covered employer immediately upon having its first South Carolina Employment, regardless of the number of employees working in South Carolina, or the period for which they are employed.

Special Coverage of Non-Profit Organizations, State Hospitals, and Institutions of Higher Education. The South Carolina Code, as amended, provides for coverage of employing units engaged in the following types of employment.

(1) (a) Service performed after December 31, 1971, by an individual in the employ of this state or any of its instrumentalities (*or in the employ of this state and one or more other states, or their instrumentalities*) for a hospital or institution of higher education located in this state, or a political subdivision of this state which has elected to cover such services; provided that such service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of Section 3306(c)(7) of that act, and is not excluded from "employment" under Section 41-27-230(4) of this Title.

(b) Service performed after December 31, 1977, in the employ of this State or any political subdivision thereof, or any instrumentality of any one or more of the foregoing, which is wholly owned by this State and one or more other states or political subdivisions, or any service performed in the employ of any instrumentality of this state or any political subdivisions thereof, and one or more other states or political subdivisions; provided such service is excluded from "employment" as defined in the Federal Unemployment Tax Act by Section 3306(c)(7) of that act and is not excluded from "employment" under Section 41-27-230(4) of this Title.

(2) Service performed after December 31, 1971, by an individual in the employ of a religious, charitable, educational, or other organization, but only if the following conditions are met:

(a) The service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of Section 3306(c)(8) of that act; AND

(b) The organization had four or more individuals in employment in each of twenty (20) different weeks, whether or not such weeks were consecutive, within either the

current or preceding calendar year, regardless of whether they were employed at the same moment of time.

Employing units covered under this special coverage may elect, in lieu of payment of contributions, to pay to the Department for the unemployment fund, an amount equal to the amount of benefits.

Agricultural Labor and Domestic Service Liability.

(1) Service performed after December 31, 1977, by an individual in agricultural labor, as defined in Section 41-27-120 of this title when:

(a) Such service is performed for a person who:

(i) During any calendar quarter, in either the current or preceding calendar year, paid remuneration in cash of \$20,000 dollars or more to individuals employed in agricultural labor (*not taking into account service performed before January 1, 1980, by an alien referred to in division (b) of this sub-paragraph*); OR

(ii) For some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, employed in agricultural labor (*not taking into account service performed before January 1, 1980, by an alien referred to in division (b) of this sub-paragraph*), 10 or more individuals, regardless of whether they were employed at the same moment of time.

(b) Such service is not performed in agricultural labor if performed before January 1, 1980, by an individual who is an alien admitted to the United States to perform service in agricultural labor pursuant to Sections 214(c) and 101(a)(15)(H) of the Immigration and Nationality Act.

(c) For the purposes of this paragraph, any individual who is a member of a crew furnished by a crew leader to perform service in agricultural labor for any other person shall be treated as an employee of such crew leader:

(i) If such crew leader holds a valid certificate of registration under the Farm Labor Contractor Registration Act of 1963; or substantially all of the members of such crew operate or maintain tractors, mechanized harvesting or crop-dusting equipment, or any other mechanized equipment, which is provided by such crew leader; AND

(ii) If such individual is not an employee of such other person, as defined in Section 41-27-230(1) of the South Carolina Code.

(2) Service performed after December 31, 1977, by an individual in domestic service, which includes all service for a person in the operation and maintenance of a private household, local college club or local chapter of a college fraternity, or sorority as distinguished from service as an employee in

the pursuit of an employee's trade, occupation, profession, enterprise or vocation, and such service is performed for a person who paid cash remuneration of \$1,000 or more after December 31, 1977, in the current calendar year or the preceding calendar year, to individuals employed in such domestic service in any calendar quarter.

Duration of Coverage. An employing unit that meets the statutory requirements for liability under Chapter 41 of the South Carolina Code of Laws is required to file quarterly contribution and wage reports with the Department. Once an employer becomes liable under the Law, such liability continues each year.

An employing unit that elects to become a liable employer is required to file quarterly contribution and wage reports with the Department for at least two calendar years, i.e.; the year in which liability was incurred or assumed, and the following year.

Once an employer becomes liable, voluntarily or otherwise, such liability continues each year, and contribution and wage reports must be filed and the contributions paid, regardless of the number of employees, until such time as the employer ceases to operate in South Carolina.

Termination of Coverage. To terminate coverage, even in case such coverage was by voluntary election, the employer must file an application for termination of coverage. Such application must be submitted before April 30 of the year following the calendar year in which the employer did not otherwise meet the statutory requirements of the Law with respect to liability.

An employer who has rendered no employment and paid no wages in the State for a continuous period of one calendar year, may submit an application for termination of coverage. When termination of coverage is granted, all the experience associated with the terminated account is forfeited. Should the employer subsequently become a liable employer, the experience (account history; taxable wages, benefit charges, or reserve balance) associated with the terminated account cannot be used in calculating an experience rate.

When an employer acquires substantially all of the business of a predecessor employer, and the experience rating reserve of the predecessor is transferred to the successor, the liability of the predecessor may be terminated at the end of the calendar year during which said succession occurred, provided there were no 20 different weeks in the calendar year after the succession during which the predecessor employed one or more individuals, and no calendar quarter within the calendar year during which

the predecessor paid for service in employment wages of \$1,500 or more.

Definition of Employment. The term "Employment" means service performed for wages under a contract of hire, written or oral, expressed or implied, including service in interstate commerce. Included are services performed by:

- u any officer of a corporation;
- v any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee;
- w any individual other than an individual who is an employee who performs services for remuneration for any employing unit:

(a) as an agent-driver or commission-driver engaged in distributing meat, vegetable, fruit, or bakery products, beverages, or laundry and dry-cleaning services, for his principal;

(b) as a traveling or city salesman, other than as an agent-driver or commission-driver, engaged upon (*on a full-time basis*) in the solicitation on behalf of, and the transmission to, his principal (*except for sideline sales activities on behalf of some other person*) of orders from wholesalers, retailers, contractors, or operators of hotels, restaurants or similar establishments, for merchandise resale, or supplies for use in their business operations.

Provided, that the term "employment" shall include services described above only if:

A. The contract of service contemplates that substantially all of the services are to be performed personally by such individual;

B. The individual does not have a substantial investment in facilities used in connection with the performance of the services (*other than in facilities for transportation*);

AND

C. The services are not in the nature of a single transaction that is not part of a continuing relationship with the person for whom the services are performed.

Employment covers all services rendered for wages or under any contract of hire unless it has been shown to the satisfaction of the Department that:

(1) Such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; AND

(2) Such service either outside the usual course of the business for which it is performed, or that such service is performed outside of all places of business of the enterprise for which it is performed.

Among the occupations excluded from the definition of "Employment" under the Law are the following:

(1) Labor engaged in the gathering and processing of seafood for the fresh market.

(2) Casual labor not in the course of the employing unit's trade or business.

(3) Agricultural and domestic service which does not meet the provisions of Section 41-27-120 (*see page 5*).

(4) 'Agricultural labor' as defined in Section 41-27-120, when performed by students who are enrolled and regularly attending classes at a secondary school or accredited college, university or technical school, and also when performed by part-time persons who do not qualify as students hereunder, but who at the conclusion of their agricultural labor would not qualify for any benefits under the provisions of the South Carolina Code.

(5) Service performed by an individual in the employ of his son, daughter, or spouse.

(6) Service performed by a child under the age of 18 in the employ of his father or mother.

(7) Service performed in the employ of the United States Government, except that to the extent the Congress shall permit.

(8) Service performed in the employ of a government entity as an elected official; as a member of a legislative body or a member of the Judiciary of a state or political subdivision, a member of the State or National Guard, a member of a major nontenured policy making position in which the performance of duties ordinarily does not require over eight (8) hours per week.

(9) Employment covered by the Railroad Unemployment Insurance Act (*Interstate Railroad*).

(10) Some employees of non-profit organizations (*see page 4, "Special Coverage"*).

(11) Employment for an organization exempt from federal income tax under Section 501(A), or under Section 521 of the Federal Internal Revenue Code of 1954, if the remuneration for such service is less than \$50.

(12) (a) Service performed in the employ of a school, college, or university, if such service is performed:

(i) by a student who is enrolled and is regularly attending classes at such school, college, or university;
OR

(ii) by the spouse of such a student, if such spouse is advised, at the time such spouse commences to perform such service that the employment of such spouse to perform such service is provided under a program to provide financial assistance to such student by such school, college, or university, and such employment will not be covered by any program of unemploy-

ment insurance.

(b) Service performed by an individual under the age of 22, who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum, and normally has a regular organized body of students in attendance at the place where its educational activities are conducted, as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers;

(c) Service performed in the employ of a hospital, if such service is performed by a patient of the hospital.

(13) (a) Service performed in the direct employ of a church or convention, or association of churches, or an organization which is operated primarily for religious purposes, and which is operated, supervised, controlled, or principally supported by a church, convention, or association of churches;

(b) Service performed by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry, or by a member of a religious order in the exercise of duties required by such order;

(c) Service performed in a facility conducted for the purpose of carrying out a program of rehabilitation for individuals whose earning capacity is impaired by age, physical or mental deficiency or injury, or providing remunerative work for individuals who, because of their impaired physical or mental capacity, cannot be readily absorbed in the competitive labor market by an individual receiving such rehabilitation or remunerative work;

(d) Service performed prior to January 1, 1978, for a hospital in a state prison or other state correctional institution by an inmate of the prison or correctional institution, and after December 31, 1977, by an inmate of a custodial or penal institution.

(e) Service performed as a part of an unemployment work-relief, or work-training program assisted or financed in whole or in part by any federal agency, or an agency of a state or political subdivision thereof, by an individual receiving such work-relief or training, unless a federal law, rule, or regulation mandates unemployment insurance coverage to individuals in a particular work-relief or work-training program.

(14) Service performed by an individual under the age of 18 in the delivery or distribution of newspapers or shopping news, not including delivery or distribution to any point for subsequent delivery or distribution;

(15) Service performed as a student nurse in the employ of a hospital or nurses' training school by an individual who is enrolled and is regularly attending classes in a nurses' training school chartered or approved pursuant to state law, and service performed as an intern in the employ of a hospital by an individual who has completed a four-year course in a medical school chartered and approved pursuant to state law;

(16) Service performed by an individual for an employer as an insurance agent, or as an insurance solicitor, if all such service performed by such individual for such employer is performed for remuneration solely by way of commission;

(17) Service performed by an individual for an employer as a real estate salesman or agent, if all such service performed by such individual for such employer is performed for remuneration solely by way of commission; AND

(18) Service performed in the employ of a foreign government, including service as a counselor or other officer or employee or a non-diplomatic representative.

If an employing unit has any worker who is engaged exclusively in one or more of these excluded occupations, he is not in "*employment*," and his services are not counted in determining whether the employer is liable for contributions. However, a worker will be considered in covered employment if 50% or more of the services performed, during a pay period, are in covered employment. No work in any pay period is deemed as being in covered employment if more than 50% of the work is performed in excluded employment.

Location of Employment and Worker. To be covered by the South Carolina Code, the worker must work "*within this state*." This does not mean, however, that he must perform all of his work within South Carolina. His work is considered to be within the state if:

(1) Most of his services are performed in South Carolina and he works outside the state only at temporary or occasional tasks; OR

(2) He performs some work in South Carolina and his base of operations, or the place from which he is directed, is located in South Carolina; OR

(3) His residence and some of his work is in South Carolina, and neither the base of operations nor place from which he is directed, is in any other state in which some of his work is performed.

In cases where a worker is employed within and without of this state, but is considered in "*employment in this state*," contributions are payable on his entire wages.

Employment by a citizen of the United States performed outside the United States (*except Canada and the Virgin Islands*) in the employ of an American employer is considered as employment in this state, if:

(1) The employer's principal place of business is located in this state;

(2) The employer has no place of business in the United States, but

(a) the employer is an individual who is a resident of this state;

(b) the employer is a corporation which is organized under the laws of this state;

(c) the employer is a partnership or a trust, and the number of the partners or trustees who are residents of this state is greater than the number who are residents of any one other state; OR

(3) The employer has elected coverage in this state, or the employer having failed to elect coverage in any state, the worker has filed a claim for benefits, based on such service, under the Law of this state.

Interstate Reciprocal Coverage Arrangement. If the workers of an employing unit customarily work in more than one state, the employer may apply for a Reciprocal Coverage Arrangement which, if granted, will allow the employer to report all such workers, provided some part of the worker's services are performed in South Carolina; or the workers live in South Carolina.

Liability Under the Federal Unemployment Tax Act. The Federal Unemployment Tax Act imposes on every employer an excise tax of 6.2% (*percentage may change from year to year*) of the total taxable wages paid by him during a calendar year with respect to employment.

Under the Federal Act, the employer is allowed credit against the federal tax in the amount of contributions paid by him into the unemployment fund under a state unemployment insurance law. This means that an employer's federal unemployment tax rate will be 0.8% of the total taxable wages paid by him for employment; *provided*, he has paid contributions to the South Carolina Department of Employment and Workforce as required under the South

Carolina Code. A credit reduction may apply for any year in which the State is in loan status

New employers that meet liability requirements under the South Carolina Code prior to January 1, 2011 will be assessed at a tax rate of 2.64% plus applicable surcharge of the total taxable wages paid by him for employment.

After January 1, 2011 the tax rate for a new employer will be the rate assigned to tax class twelve. After an employer has at least 12 consecutive months of accomplished liability, the employer will have a rate assigned based on his experience.

Effective January 1, 1986, the departmental administrative contingency assessment is established at six one-hundredths of one percent (.0006) to be assessed upon wages as defined in Section 41-27-380(2) of all employers, except those who have either elected to make payments in lieu of contributions (*see Section 41-31-620*), or are liable for the payment of contributions (*see Section 41-31-620*), or are liable for the payment of contributions and are classified as a state agency or any political subdivision or any instrumentality of the political subdivision (*see Section 41-27-230(2)*).

Effective January 1, 2011 in addition to the departmental administrative contingency assessment, and during any period in which the State Unemployment Insurance Trust Fund is in a deficit status or beneath the solvency target established by the South Carolina General Assembly, all contributory employers defined as being liable for the departmental administrative contingency assessment effective January 1, 1986, including employers who are assigned to the tax class twenty (previously defined as employers who have a base rate of 5.4%) will be subject to a surcharge to repay the principal on any outstanding federal loans used to pay unemployment insurance benefits, and subject to a surcharge to repay the interest on any outstanding federal loans used to pay a surcharge on loan interest surcharge. This surcharge will apply to all contributory employers, including employers who have been assigned to tax class twenty.

FACSIMILES OF FORMS ARE INCLUDED ON THE FOLLOWING PAGES.

Forms are subject to change, but the basic information will remain the same.

EMPLOYER STATUS REPORT

Form UCE-151

Each employing unit, regardless of the number of employees, is required to file with the Department an Employer Status Report (*Form UCE-151*). From the data shown on this form, the Department will determine the liability or non-liability of the employing unit. Each employing unit not already liable should request the Department to make a determination as to whether such employing unit is liable under the Law.

If the business or a portion thereof an employer is acquired, the Department must be notified no later than 30 days from the end of the quarter during which the acquisition occurred.

An "*Employing Unit*" means any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company or corporation, whether domestic or foreign, the receiver, trustee in bankruptcy, trustee or successor thereof, or the legal representative of a deceased person, which has, or subsequent to January 1, 1935, has had, in its employ one or more individuals performing services for it within this State.

An employing unit giving employment in South Carolina, either on a permanent or temporary basis, must file an Employer Status Report with the South Carolina Department of Employment and Workforce. Wages paid for employment in South Carolina should not be reported to another state without the specific approval of the South Carolina Department of Employment and Workforce. (*See special liability provisions for nonprofit, state and local government entities, domestic and agricultural labor liability on pages 4 and 5 of this handbook.*)

Form UCE-151 Employer Status Report

805-151
REV 4/11

Catalog#: 09235
South Carolina Department of Employment and Workforce
 P.O. Box 995
 COLUMBIA, SOUTH CAROLINA 29202
 TELEPHONE (803) 737-3075
 FAX (803) 737-2547

EMPLOYER STATUS REPORT TO DETERMINE LIABILITY UNDER THE SOUTH CAROLINA CODE

ALL INFORMATION PROVIDED WILL BE KEPT STRICTLY CONFIDENTIAL
 PLEASE TYPE OR PRINT. RETURN WITHIN 10 DAYS

DO NOT WRITE IN THIS SPACE			
ACCOUNT NUMBER:			
L.B.	L.E.	C.H.	L.A.
AREA	RATE	IND.	OWNER
BY	DATE	PARENT NUMBER	

COMPLETE BOTH SIDES OF THIS APPLICATION	PLEASE PRINT OR TYPE ALL INFORMATION																
1. OWNER, PARTNERSHIP, OR CORPORATE CHARTER NAME <hr/>	2. TRADE NAME (DOING BUSINESS AS) <hr/>																
3. PHYSICAL LOCATION OF BUSINESS REQUIRED (NO P.O. BOX) STREET _____ CITY _____ COUNTY (REQUIRED) _____ STATE _____ ZIP _____	4. BUSINESS PHONE NUMBER _____ DAY TIME PHONE NUMBER _____ 5. FEDERAL IDENTIFICATION NUMBER <hr/>																
6. MAILING ADDRESS (FOR ALL CORRESPONDENCE) IN CARE OF _____ STREET _____ CITY _____ COUNTY (REQUIRED) _____ STATE _____ ZIP _____	7. TYPE OF BUSINESS <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"> <input type="checkbox"/> AGRICULTURE, FORESTRY, FISHING & HUNTING (11) <input type="checkbox"/> MINING (21) <input type="checkbox"/> UTILITIES (22) <input type="checkbox"/> CONSTRUCTION (23) <input type="checkbox"/> MANUFACTURING (31-33) <input type="checkbox"/> WHOLESALE TRADE (41-43) <input type="checkbox"/> RETAIL TRADE (44-45) <input type="checkbox"/> TRANSPORTATION & WAREHOUSING (42-44) <input type="checkbox"/> INFORMATION (51) <input type="checkbox"/> FINANCE & INSURANCE (52) <input type="checkbox"/> REAL ESTATE, RENTAL & LEASING (53) </td> <td style="width: 50%; border: none;"> <input type="checkbox"/> PROFESSIONAL, SCIENTIFIC, & TECHNICAL SERVICES (54) <input type="checkbox"/> MANAGEMENT OF COMPANIES & ENTERPRISES (55) <input type="checkbox"/> ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT & REMEDIATION SERVICES (56) <input type="checkbox"/> EDUCATION SERVICES (61) <input type="checkbox"/> HEALTH CARE AND SOCIAL ASSISTANCE (62) <input type="checkbox"/> ARTS, ENTERTAINMENT, & RECREATION (71) <input type="checkbox"/> ACCOMMODATION & FOOD SERVICES (72) <input type="checkbox"/> OTHER SERVICES (81) <input type="checkbox"/> PUBLIC ADMINISTRATION (91-92) </td> </tr> </table>	<input type="checkbox"/> AGRICULTURE, FORESTRY, FISHING & HUNTING (11) <input type="checkbox"/> MINING (21) <input type="checkbox"/> UTILITIES (22) <input type="checkbox"/> CONSTRUCTION (23) <input type="checkbox"/> MANUFACTURING (31-33) <input type="checkbox"/> WHOLESALE TRADE (41-43) <input type="checkbox"/> RETAIL TRADE (44-45) <input type="checkbox"/> TRANSPORTATION & WAREHOUSING (42-44) <input type="checkbox"/> INFORMATION (51) <input type="checkbox"/> FINANCE & INSURANCE (52) <input type="checkbox"/> REAL ESTATE, RENTAL & LEASING (53)	<input type="checkbox"/> PROFESSIONAL, SCIENTIFIC, & TECHNICAL SERVICES (54) <input type="checkbox"/> MANAGEMENT OF COMPANIES & ENTERPRISES (55) <input type="checkbox"/> ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT & REMEDIATION SERVICES (56) <input type="checkbox"/> EDUCATION SERVICES (61) <input type="checkbox"/> HEALTH CARE AND SOCIAL ASSISTANCE (62) <input type="checkbox"/> ARTS, ENTERTAINMENT, & RECREATION (71) <input type="checkbox"/> ACCOMMODATION & FOOD SERVICES (72) <input type="checkbox"/> OTHER SERVICES (81) <input type="checkbox"/> PUBLIC ADMINISTRATION (91-92)														
<input type="checkbox"/> AGRICULTURE, FORESTRY, FISHING & HUNTING (11) <input type="checkbox"/> MINING (21) <input type="checkbox"/> UTILITIES (22) <input type="checkbox"/> CONSTRUCTION (23) <input type="checkbox"/> MANUFACTURING (31-33) <input type="checkbox"/> WHOLESALE TRADE (41-43) <input type="checkbox"/> RETAIL TRADE (44-45) <input type="checkbox"/> TRANSPORTATION & WAREHOUSING (42-44) <input type="checkbox"/> INFORMATION (51) <input type="checkbox"/> FINANCE & INSURANCE (52) <input type="checkbox"/> REAL ESTATE, RENTAL & LEASING (53)	<input type="checkbox"/> PROFESSIONAL, SCIENTIFIC, & TECHNICAL SERVICES (54) <input type="checkbox"/> MANAGEMENT OF COMPANIES & ENTERPRISES (55) <input type="checkbox"/> ADMINISTRATIVE AND SUPPORT, WASTE MANAGEMENT & REMEDIATION SERVICES (56) <input type="checkbox"/> EDUCATION SERVICES (61) <input type="checkbox"/> HEALTH CARE AND SOCIAL ASSISTANCE (62) <input type="checkbox"/> ARTS, ENTERTAINMENT, & RECREATION (71) <input type="checkbox"/> ACCOMMODATION & FOOD SERVICES (72) <input type="checkbox"/> OTHER SERVICES (81) <input type="checkbox"/> PUBLIC ADMINISTRATION (91-92)																
9. LOCATION OF RECORDS (NO P.O. BOX) <hr/>	8. MAIN BUSINESS (I.E., RETAIL FURNITURE SALES) <hr/>																
10. TYPE OF OWNERSHIP <input type="checkbox"/> SOLE PROPRIETOR (ONE OWNER) <input type="checkbox"/> PARTNERSHIP (TWO OR MORE OWNERS) <input type="checkbox"/> LLC/LLP <input type="checkbox"/> SC CORPORATION DATE INC. _____ <input type="checkbox"/> FOREIGN CORPORATION (ATTACH COPY OF ARTICLES OF CERTIFICATE OF AUTHORITY) <input type="checkbox"/> UNINCORPORATED ASSOCIATION; ENTER LEGAL NAME _____ <input type="checkbox"/> OTHER (EXPLAIN) _____	8a. CHECK IF YOU SELL THESE PRODUCTS (FOR SOLID WASTE PURPOSES) <input type="checkbox"/> MOTOR OIL <input type="checkbox"/> LEAD ACID BATTERIES <input type="checkbox"/> TYRES <input type="checkbox"/> LARGE APPLIANCES 8b. DO YOU SELL AVIATION GASOLINE? <input type="checkbox"/> YES <input type="checkbox"/> NO 8c. DO YOU PROVIDE SERVICE TO CELLULAR AND PERSONAL COMMUNICATIONS USERS? <input type="checkbox"/> YES <input type="checkbox"/> NO																
11. NAME(S) OF BUSINESS OWNER, GENERAL PARTNER, OR OFFICER:																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">SOCIAL SECURITY NUMBER</th> <th style="width: 35%;">NAME/TITLE/GENERAL PARTNER</th> <th style="width: 25%;">HOME ADDRESS</th> <th style="width: 15%;">B. PARTNER OR PROPRIETOR ONLY</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		SOCIAL SECURITY NUMBER	NAME/TITLE/GENERAL PARTNER	HOME ADDRESS	B. PARTNER OR PROPRIETOR ONLY												
SOCIAL SECURITY NUMBER	NAME/TITLE/GENERAL PARTNER	HOME ADDRESS	B. PARTNER OR PROPRIETOR ONLY														
ARE YOU A SC RESIDENT? (Y/N) _____ HOW LONG HAVE YOU LIVED IN SC? _____ (YEARS, MONTHS)																	
12. HAVE YOU: A. ACQUIRED ANOTHER BUSINESS? <input type="checkbox"/> YES <input type="checkbox"/> NO MERGED WITH ANOTHER BUSINESS? <input type="checkbox"/> YES <input type="checkbox"/> NO FORMED A CORPORATION OR PARTNERSHIP? <input type="checkbox"/> YES <input type="checkbox"/> NO MADE ANY OTHER CHANGE IN THE OWNERSHIP OF YOUR BUSINESS? <input type="checkbox"/> YES <input type="checkbox"/> NO B. DID YOU ACQUIRE: <input type="checkbox"/> ALL OF THE SOUTH CAROLINA OPERATIONS? <input type="checkbox"/> PART OF THE SOUTH CAROLINA OPERATIONS? PERCENTAGE ACQUIRED: _____ C. DATE ACQUIRED OR CHANGED: _____ WAS THE BUSINESS OPERATING AT THE TIME OF ACQUISITION OR CHANGE? <input type="checkbox"/> YES <input type="checkbox"/> NO DATE CLOSED: _____ DOES THE FORMER OWNER OR LEGAL ENTITY CONTINUE TO HAVE EMPLOYEES? <input type="checkbox"/> YES <input type="checkbox"/> NO	D. FORMER OWNER'S S.C.D.E.W. ACCOUNT NUMBER: _____ FORMER OWNER'S S.C. TAX ACCOUNT NUMBER: _____ F. NAME OF BUSINESS ACQUIRED: _____ <small>(For signature form including trade name)</small> ADDRESS OF FORMER OWNER: _____																
13. FIRST DATE OF EMPLOYMENT IN S.C. <small>mo./day/year</small>	14. ANTICIPATED DATE OF FIRST S.C. PAYROLL <small>mo./day/year</small>																
15. Estimated Number of Employees in S.C. _____	16. IS BUSINESS WITHIN SC MUNICIPAL LIMITS? <input type="checkbox"/> YES <input type="checkbox"/> NO WHICH CITY? _____																
17. IS YOUR BUSINESS SEASONAL? <input type="checkbox"/> YES <input type="checkbox"/> NO IF YES, LIST MONTHS ACTIVE: _____																	

◀ COMPLETE REVERSE SIDE OF THIS FORM ▶

I CERTIFY THAT ALL INFORMATION ON THIS APPLICATION, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE

SIGNATURE OF OWNER, ALL PARTNERS, OR CORPORATE OFFICER _____ TITLE _____ DATE _____

Form UCE-151 Employer Status Report (back)

18. ENTER TOTAL WAGES PAID BY YOU TO S.C. WORKERS BY CALENDAR QUARTER BEGINNING WITH DATE IN ITEM 13.

YEAR	JANUARY 1 THRU MARCH 31	APRIL 1 THRU JUNE 30	JULY 1 THRU SEPTEMBER 30	OCTOBER 1 THRU DECEMBER 31
20__				
YEAR	JANUARY 1 THRU MARCH 31	APRIL 1 THRU JUNE 30	JULY 1 THRU SEPTEMBER 30	OCTOBER 1 THRU DECEMBER 31
20__				

19. INDICATE NUMBER OF EMPLOYEES WITHIN EACH CALENDAR WEEK (PART-TIME COMMISSION, SALESMAN, OFFICERS, ETC.)

CALENDAR YEAR	JANUARY				FEBRUARY				MARCH				APRIL				MAY				JUNE			
20__																								
CALENDAR YEAR	JULY				AUGUST				SEPTEMBER				OCTOBER				NOVEMBER				DECEMBER			
20__																								

CALENDAR YEAR	JANUARY				FEBRUARY				MARCH				APRIL				MAY				JUNE			
20__																								
CALENDAR YEAR	JULY				AUGUST				SEPTEMBER				OCTOBER				NOVEMBER				DECEMBER			
20__																								

20. DID YOU FILE A FUTA FORM 940 WITH THE IRS FOR THE LAST COMPLETED CALENDAR YEAR? YES NO
21. IS YOUR ORGANIZATION EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501-C-3 OF THE IRS CODE FOR RELIGIOUS, EDUCATIONAL, OR CHARITABLE PURPOSES? YES NO IF YES, ATTACH A COPY OF THE EXEMPTION LETTER
22. DOES YOUR BUSINESS CONSIST SOLELY OF AGRICULTURAL EMPLOYMENT? YES NO
23. DOES YOUR EMPLOYMENT CONSIST SOLELY OF DOMESTIC (HOUSEHOLD) WORKERS? YES NO
24. IS THE UNIT REPORTED ABOVE MADE UP OF MORE THAN ONE ESTABLISHMENT IN THE STATE? YES NO IF YES, HOW MANY ESTABLISHMENTS _____. PLEASE ENTER IN THE SECTION BELOW THE EXACT LOCATION AND THE EMPLOYMENT COUNTY OF EACH ESTABLISHMENT COVERED BY THIS REPORT. USE A SEPARATE SHEET OF PAPER IF ADDITIONAL SPACE IS NEEDED.
(IF ACTIVITIES VARY FOR THE SEPARATE ESTABLISHMENT, PLEASE PROVIDE PRODUCTS OF ACTIVITY INFORMATION FOR THESE UNITS ON A SEPARATE SHEET OF PAPER.)

STREET	CITY	COUNTY	ZIP CODE	AVERAGE EMPLOYMENT

I HEREBY CERTIFY THAT THE FOREGOING INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

_____, 20____
DATE SIGNED AND SUBMITTED

NAME OF EMPLOYING UNIT

BY

TAX CONTACT EMAIL: _____

OFFICIAL POSITION

BENEFITS CONTACT EMAIL: _____

UPON COMPLETION OF THIS FORM SIGN, DATE, AND MAIL TO: SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
EMPLOYER STATUS UNIT
POST OFFICE BOX 995
COLUMBIA, SOUTH CAROLINA 29202

WAGES AND WAGE REPORTS

This section of the handbook explains the term "Wages" as defined in the Law and outlines the requirements for submitting reports thereon.

Every covered employer is required to submit to the Department of Employment and Workforce a Quarterly Report of Employee Wages (*Form UCE-120*). If an employer fails to submit a wage report within the required time, he will be mailed a "Notice of Delinquency."

If an employer then fails to file the contribution or wage report as requested in the delinquency letter within 15 days from the date of the letter, he will be assessed a penalty of 10%, but not less than \$25, nor more than \$1,000, which is in addition to the contributions payable.

The term *wages* includes not only ordinary money wages, but also the reasonable cash value of most remuneration of all workers of all ranks, provided such workers are in employment covered by the Law, including officers of a corporation. (*See Payment Not Ordinarily Considered As Wages, Item 9.*)

Money Wages means the amount of money paid to a worker before any deductions for such items as j house rent, electricity, and water; k board and lodging; l purchases at the company store; m union dues; n fines; o employee payments into pension or benefit funds; p employee tax under Subchapter A of Chapter 9 of the Internal Revenue Code; q premiums on group insurance.

Money wages reported must include all payments for time worked and also, other payments for j time lost due to sickness or accidents, unless paid out of benefit funds or other special accounts; k paid vacations; l expense allowances which are not regularly and reasonably segregated; m dismissal wages, which the employer is required by law or contract to make, and which do not represent the worker's interest in a pension or other special fund; n all TIP income received while performing services which constitute employment.

Payments not ordinarily considered as wages include: j travel and other expenses of the worker if a separate reasonable account of them is kept; k the value of any special discount or mark-down allowed to a worker on goods or services purchased from or supplied by the employer, if such purchase is optional with the worker, and does not constitute regular or systematic remuneration for services rendered; l facilities or privileges, such as entertainment, medical services, or so-called "courtesy discounts" on purchase furnished or offered by an employer, merely as a convenience to his work or as a means of promoting their employee's health and efficiency; m discount on property or security purchases; n the amount of any payment with respect to services performed

on behalf of an individual in its employ under a plan or system established by an employing unit, which make provisions for individuals in its employ generally, or for a class or classes of such individuals (*including any amount paid by an employing unit for insurance or annuities or into a fund to provide for any such payment*) on account of (i) retirement, (ii) sickness or accident disability, (iii) medical and hospitalization expenses in connection with sickness or accident disability or (iv) death, provided the individual in its employ (A) has not the option to receive, instead of provisions for such death benefits, any part of such payment or, if such death benefit is insured, any part of the premiums (*or contribution to premiums*) paid by his employing unit and (B) has not the right, under the provision of the plan, system or policy of insurance providing for such death benefit, to assign such benefit or receive a cash consideration in lieu of such benefit, either upon his withdrawal from the plan, or system providing for such benefit or upon termination of such plan, system or policy of insurance or of his services with such employing unit; o any amounts received from this state or the federal government by members of the South Carolina National Guard, the United States Reserve Corps, and the Reserve Corps of Marines as drill pay, including longevity pay and allowances; p the payment by an employing unit (*without deduction from the remuneration of the individual in its employ*) of the tax imposed upon an individual in its employ under Section 3101 of the Federal Internal Revenue Code, only if such service is agricultural labor or domestic service; q any payment (*other than vacation pay or sick pay*) made to an employee after the month in which he attains the age of 65 if he did not work for the employer in the period for which such payment is made; and r any remuneration paid in a medium other than cash for service performed in agricultural labor or domestic service.

Non-taxable Wages. For periods prior to January 1, 2011 employers are taxed on the first \$7,000 of a worker's wages for the calendar year. Effective January 1, 2011, employers are taxed on the first \$10,000 of a worker's wages for the calendar year. Effective January 1, 2012, employers are taxed on the first \$12,000 of a worker's wages for the calendar year. Effective January 1, 2015, employers are taxed on the first \$14,000 of a worker's wages for the calendar year.

If an employer pays wages to an individual in another state, and the individual is transferred to South Carolina during the same calendar year, and is paid wages by the

same employer, such wages may be added to the amount of wages paid to the individual in the other state in arriving at the taxable wage base limitation. If an employer has acquired all or a part of the business, which must in either case include the transfer of the experience of another liable employer during the calendar year, and has kept in his employment a worker formerly engaged by the other employer, he may count the wages paid by the other employer to the worker in computing the taxable wage limit for his wage reports.

Quarterly Wage Report. Beginning with the quarter ending 3/31/2011, the Department will require employers to file electronically. Employers are required to file a wage report and a contribution report every quarter. Employers may manually enter or upload their quarterly wage and contribution data online at www.scbos.sc.gov. Employer agents who wish to upload multiple quarterly wage and contribution reports may file online at www.scdew.sc.gov. Instructions for electronic filing are available on each respective website. Employers that are not able to file their SCDEW quarterly reports online must contact the Department each quarter at 1-866-831-1726 and request a contribution and wage report each quarter.

Since the wage report is used as a basis for computing unemployment insurance benefits for a claimant, it must show the social security number, name, and total wages paid to each employee during the quarter.

To Correct Errors. If it is necessary to correct wages reported in error in previous quarters, a separate schedule should be submitted showing the name and social security number of the employee, the correct amount of wages, and the quarter in which the error occurred. Upon request, the Department will furnish the employer with Form UCE-120-C, *Statement to Correct Information*. (See facsimile of this form on page 21.)

Social Security Number. All wage records of workers are filed by the Department of Employment and Workforce according to social security number, and it is essential that the employer report the worker's correct social security number in the proper space provided on Form UCE-120. Wages of a worker reported under an incorrect social security number may result in the worker being ineligible for unemployment insurance benefits in the event he is unemployed through no fault of his own. (If the employee has failed to apply for a social security number, the employer is required to obtain one for him.)

Reports are due on or before the due date as follows:

<i>For Quarter Ending</i>	<i>Due Date</i>
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

Preservation of Records. Each employing unit is required to preserve for five (5) years the following records:

1. For each pay period:
 - (a) The beginning and ending dates of such period.
 - (b) The largest number of workers in employment during each calendar week of such pay period.
2. For each individual employed during such period:
 - (a) Name and Social Security Account Number.
 - (b) Number of hours worked each week, if less than full-time.
 - (c) Money wages (*including special payments*) paid for employment.
 - (d) Reasonable cash value of remuneration paid by employer in any medium other than cash.
 - (e) The date of hire, rehire, or date returned to work after temporary layoff, and the date and reasons for separation from employment.

Records in Regard to Partial Benefits. Each employer shall keep his payroll records in such form that it would be possible from an inspection thereof to determine with respect to each worker in his employ who may be eligible for partial benefits:

1. Wages earned, by weeks as described in Regulation 47-24B.
2. Whether any week was in fact a week of less than full-time work.
3. Time lost, if any, by worker due to his unavailability for work.

Alternative Registration/Filing/Payment Methods

Online Registration. Employers may register their businesses online at SCBOS or SCDEW using the online registration links. Step-by-step instructions are provided on each website to assist employers with the self-service registration. Inquiries regarding online registration should be made to the Employer Status Section at SCDEW at (803) 737-3075.

Electronic Funds Transfer (EFT). Remittances for the total amount due can be paid using the *Automated Clearing House (ACH)* Credit or Debit. The option for credit card payment will be available soon. For additional information, contact the Contribution Section at (803) 737-3080 or send an email to uitax@dew.sc.gov.

Magnetic Media Legislation. Effective January 1, 2012 employers will be required to file reports electronically. The Department may waive the requirement to file electronically if hardship is shown.

SCWages Diskette Wage Reporting System. SCDEW no longer supports the SC Wages Diskette Reporting System. Employers may submit their reports electronically using either the SCBOS or SCDEW web portals. Other electronic filing options include magnetic media and interactive voice response.

Interactive Voice Response System (IVR). SCDEW enables employers to file zero wage reports for the most recent completed calendar quarter by accessing an *"Employer Interactive Voice Response System."* This IVR system also allows an employer to obtain general liability information, request a 940 certification, and current employer tax rates. Employers with established accounts will be required to provide their account number when calling the system. Additionally, employers requesting specific account information will need to establish a *Personal Identification Number (PIN)* to obtain the information. Only one employer account number can be inquired upon telephone call. When the employer chooses the *"Specific Account Information Menu"*, a PIN must be established to access this menu. Once the PIN is established, the employer must use the same PIN whenever this menu is accessed. The IVR will automatically suspend access to the menu when there are (2) invalid PIN entries per telephone call; the IVR will advise the employer that access to the system has been suspended and to call the Accounting Section for assistance. In order for the employer to be able to gain access after this occurs, the PIN must be unlocked and reset. The toll-free telephone number for the IVR System is 1-866-831-1726.

CONTRIBUTION REPORTS

Quarterly Reports. Contribution Report, Form UCE-101 must be filed quarterly by each employing unit that is covered under the South Carolina Code. The report covering the first calendar quarter is due on or before April 30; the second calendar quarter report is due by July 31; the third calendar quarter is due October 31; and the fourth calendar quarter report is due January 31.

The contribution report must show the total amount of wages paid during the preceding calendar quarter for employment subject to the South Carolina Code. This includes employment performed in South Carolina; employment performed in another state under the Reciprocal Coverage Arrangement, as described on page 8 of this book; and employment outside of the United States by citizens of the United States, if any.

No Employment. IF NO WAGES WERE PAID DURING A GIVEN QUARTER, A REPORT MUST BE FILED INDICATING "NO PAYROLL." If the employer does not expect to have any more taxable payrolls, he must notify the Department in order that proper indication may be made on the employer's records.

Computation of Contribution. For periods prior to January 1, 2011 employers are taxed on the first \$7,000 of a worker's wages for the calendar year. Effective January 1, 2011, employers are taxed on the first \$10,000 of a worker's wages for the calendar year. Effective January 1, 2012, employers are taxed on the first \$12,000 of a worker's wages for the calendar year. Effective January 1, 2015, employers are taxed on the first \$14,000 of a worker's wages for the calendar year. If an employer has required all or part of the business of another liable employer during the calendar year and has kept in his employ a worker formerly engaged by the predecessor, wages paid to the worker by the predecessor may be used when computing the \$7,000 limitation. (See instruction sheet for Form UCE-101.)

If an employer pays wages to an individual in another state and the individual is transferred to South Carolina during the same calendar year, and is paid wages by the same employer, such wages may be added to the amount of wages paid to the individual in the other state to arrive at the taxable wage base limitation.

Contribution Payments. Remittances for the total contribution due should be submitted with the quarterly contribution report. SCDEW encourages employers to file reports and pay electronically. While the Department currently accepts checks and money orders for contributions due, the Department anticipates a paperless environment in 2011 which will require employers to transact business with the Department electronically. Until such time the Department requires

electronic transmission of contribution and wage reports, and the electronic payment of total contributions due, paper reports and remittances should be mailed

*TO: South Carolina Department of Employment and Workforce
Attn: Contribution Section
P.O. Box 7103
Columbia, South Carolina 29202*

Delinquency Notice. If an employer fails to submit contribution or wage reports within the required time, he will be notified by means of a "Notice of Delinquency." If an employer then fails to file the report or reports as specified and requested in the delinquency notice within 15 days from the mailing date of the notice, the Department shall assess a penalty of 10% of the contributions due, but not less than \$25 nor more than \$1,000 which is in addition to the contributions due with respect to the report.

Interest. Interest at the rate of one percent per month, or any part thereof, is charged on delinquent contributions. However, such contributions as have accrued prior to the establishment of an employer's liability shall bear interest at the rate of one-half of one percent per month thereafter until the contributions have been paid.

Extensions. Upon the employer's written request filed with the Department on or before the due date of any payment, the Department, for good cause shown, may grant an extension of time for making such payment. However, the extension will bear interest at the rate of one percent per month or fraction thereof.

Erroneous Payments. If an employer finds that he paid contributions or interest in error, he may file an application for adjustment or refund. Corrections will be made without interest, by means of a "Credit Memorandum" issued to him by the Department. In preparing his next contribution report, he may deduct the credit due, as shown on the "Credit Memorandum," for contributions otherwise payable for the quarter. If the amount paid in error is too large to be adjusted in a reasonable time by use of a "Credit Memorandum," the employer may request a cash refund. Any claim for reimbursement must be submitted within four years from the date the erroneous payment became due.

Facsimile Reports. Any company or individual who makes or uses a product that produces facsimile forms must obtain preapproval from the Department of Employment and Workforce before releasing or distributing this type of product to employers, accountants, etc.

These companies include commercial printers, or business forms companies that market facsimile forms, tax software developers who write computer programs that produce computer-prepared forms and companies that batch process quarterly returns for employers using computer programs.

INSTRUCTIONS FOR EMPLOYER QUARTERLY WAGE REPORT (Form UCE-120)

INSTRUCTIONS FOR UCE-120/101 REVISED 4/11 CATALOG# 8085

INSTRUCTIONS FOR EMPLOYER QUARTERLY WAGE REPORT (Form UCE-120)

Every employer must file this report for each calendar quarter showing each employee who was in employment at any time during the quarter. Any employer using an approved substitute of Form UCE-120 MUST still complete items 1, 2, 3, 4, 5, 9, 10, and 11 on Form UCE-120 and return with his completed report.

QUARTER COVERED	DUE ON OR BEFORE
1* – January, February, March	April 30
2** – April, May, June	July 31
3** – July, August, September	October 31
4* – October, November, December	January 31

Employers must report the entire wage list on Form UCE-120. If there is not enough space to list all employees, Continuation Sheets, Form UCE-120A may be ordered. Each Continuation Sheet must show a page number, beginning with Number 2. Any other form used in lieu of Form UCE-120 must conform to our format, contain the same information, and be of comparable size.

INSTRUCTIONS FOR UCE-120

ITEMS 1, 2, 3. Enter the employer's name, account number (assigned by the South Carolina Department of Employment and Workforce) and quarter ending date.

ITEMS 4, 5. These are self explanatory.

ITEM 6. The Federal Social Security Number for each employee must be shown in this column.

ITEM 7. Enter the employee's name as it appear on his Social Security Card.

ITEM 8. Enter all remuneration, without deduction, including the reasonable cash value of all remuneration paid in any medium other than cash. This should include board and lodging, goods and services, gifts, prizes, bonuses, or any payment in kind made in addition to or in lieu of any wages. Wages include TIPS income received while performing services which constitute employment. In the case of agricultural and domestic employees, report only the total amount of cash paid before deductions. If no wages were paid during the quarter, enter "NONE".

ITEM 9. Totals for this page. Enter the total of wages reported in Column 8.

Item 10. Totals for this return. Enter in this space the sum of the totals shown in Column 8 (Total Wages for All pages).

ITEM 11. Excess Wages Paid This Quarter. Enter the total excess wages paid to all employees during the quarter. This will be the total of those wages paid in excess of the taxable wage base. See Page 2 for examples.

IMPORTANT: If it is necessary to use a Continuation Sheet, Form UCE-120A, the wages shown in Column 8 of each continuation sheet should be added separately, and wage totals should be entered in the space provided at the bottom of each sheet. Totals should not be carried forward from page to page.

NOTE: Every employer with 100 or more employees must file their wage reports by magnetic media (magnetic tape, diskette, etc.), as required by law, in a format approved by the Department.

South Carolina Taxable Wage Base Schedule			
Prior to 1/1/2011	1/1/2011—12/31/2011	1/1/2012—12/31/2014	1/1/2015 -
\$ 7,000	\$ 10,000	\$ 12,000	\$ 14,000

INSTRUCTIONS FOR UCE-101

Item 1 Enter the number of full and part time employees who worked or received pay for any part of the pay period which includes the 12th calendar day of each month.

Item 2A. Enter the total wages paid this quarter. This is the amount reported in Item 10, Form UCE-120 (Wage Report).

Item 2B. Enter the total amount of wages that were paid in excess of the taxable wage limit for each employee. This is the amount reported in Item 11, Form UCE-120 (Wage Report).

Item 2C. Enter the net taxable wages. Item 2B minus Item 2A. If no wages are paid during the quarter, enter "NONE".

Item 3A. Enter the total contributions due. Multiply Item 2C times your tax rate.

3B. Enter the DACA/Surcharge Due. Multiply item 2C times your DACA/Surcharge rate

Item 4. The law provides in §41-31-370 for interest charges on past due contributions at the rate of one percent for each month or fraction thereof for which they remain unpaid. But such contributions as have accrued prior to the establishment of an employer's liability shall bear interest at the rate of one-half percent per month or fraction thereof, to the date on which liability is established. Contribution reports and remittances will

be considered delinquent if received after the scheduled filing date. *Due dates are listed at the top of this form.*

Item 5. The Law provides in §41-31-350 that the Department shall assess a penalty of 10% of the contributions due, but not less than \$25 nor more than \$1,000 which is in addition to the contributions and interest payable with respect to that report. If an employer fails to file this report within 15 days from the date upon which the Department has mailed a demand for such report.

Item 6. Subtract any credit that the Department has determined you are due. This amount will be pre-printed on your report.

Item 7. The amount of remittance should include Item 3A, plus Items 3B, 4, and 5, less Item 6, if applicable.

MAIL ORIGINALS OF FORM UCE-120/101 TO:
SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
ATTN: CONTRIBUTIONS SECTION
P.O. BOX 7103
COLUMBIA, SOUTH CAROLINA 29202

DIRECT INQUIRIES TO: (803) 737-3080

FILE ONLINE AT www.scbos.sc.gov

FILE ZERO REPORTS BY CALLING 1-866-831-1726

INSTRUCTIONS FOR EMPLOYER QUARTERLY CONTRIBUTION REPORT (Form UCE-101)

Calendar Years		\$7,000 Taxable Wage Base											
Prior to 1/1/2011		1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
Social Security Number	Name	Total Wages for Qtr	Excess of \$ 7,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 7,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 7,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 7,000	Taxable Wages
111-11-1111	Joe Doe	7,500	500	7,000	7,500	7500	0	7,500	7,500	0	7,500	7,500	0
222-22-2222	John Doe	3,750	0	3,750	3,750	500	3,250	3,750	3,750	0	3,750	3,750	0
333-33-3333	Jane Doe	2,500	0	2,500	2,500	0	2,500	2,500	500	2,000	2,500	2,500	0
444-44-4444	Tom Doe	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750
ENTER ON LINE		2a	2b	2b	2a	2b	2b	2a	2b	2b	2a	2b	2b
TOTALS FOR QUARTER		15,500	500	15,000	15,500	8,000	7,500	15,500	11,750	3,750	15,500	13,750	1,750

Calendar Year		\$10,000 Taxable Wage Base											
1/1/2011 – 12/31/2011		1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
Social Security Number	Name	Total Wages for Quarter	Excess of \$ 10,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 10,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 10,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 10,000	Taxable Wages
111-11-1111	Joe Doe	7,500	0	7,500	7,500	5,000	2,500	7,500	7,500	0	7,500	7,500	0
222-22-2222	John Doe	3,750	0	3,750	3,750	0	3,750	3,750	1,250	2,500	3,750	3,750	0
333-33-3333	Jane Doe	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
444-44-4444	Tom Doe	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750
ENTER ON LINE		2a	2b	2b	2a	2b	2b	2a	2b	2b	2a	2b	2b
TOTALS FOR QUARTER		15,500	0	15,500	15,500	5,000	10,500	15,500	8,750	6,750	15,500	11,250	4,250

Calendar Years		\$12,000 Taxable Wage Base											
1/1/2012 – 12/31/2014		1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
Social Security Number	Name	Total Wages for Quarter	Excess of \$ 12,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 12,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 12,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 12,000	Taxable Wages
111-11-1111	Joe Doe	7,500	0	7,500	7,500	3,000	4,500	7,500	7,500	0	7,500	7,500	0
222-22-2222	John Doe	3,750	0	3,750	3,750	0	3,750	3,750	0	3,750	3,750	3,000	750
333-33-3333	Jane Doe	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
444-44-4444	Tom Doe	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750
ENTER ON LINE		2a	2b	2b	2a	2b	2b	2a	2b	2b	2a	2b	2b
TOTALS FOR QUARTER		15,500	0	15,500	15,500	3,000	12,500	15,500	7,500	8,000	15,500	10,500	5,000

Calendar Years		\$14,000 Taxable Wage Base											
1/1/2015 -		1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
Social Security Number	Name	Total Wages for Quarter	Excess of \$ 14,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 14,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 14,000	Taxable Wages	Total Wages for Qtr	Excess of \$ 14,000	Taxable Wages
111-11-1111	Joe Doe	7,500	0	7,500	7,500	1,000	6,500	7,500	7,500	0	7,500	7,500	0
222-22-2222	John Doe	3,750	0	3,750	3,750	0	3,750	3,750	0	3,750	3,750	1,000	2,750
333-33-3333	Jane Doe	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500	2,500	0	2,500
444-44-4444	Tom Doe	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750	1,750	0	1,750
ENTER ON LINE		2a	2b	2b	2a	2b	2b	2a	2b	2b	2a	2b	2b
TOTALS FOR QUARTER		15,500	0	15,500	15,500	1,000	14,500	15,500	7,500	8,000	15,500	8,500	7,000

Form UCE-120/101 Employer Quarterly Contribution And Wage Reports

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P.O. BOX 7103 COLUMBIA, SC 29203

FORM UCE-120 REV. 3/11
FORM SUGGESTION BOXES

EMPLOYER QUARTERLY CONTRIBUTION AND WAGE REPORTS
This is a machine readable form. For proper processing align typewriter or line printer to alignment boxes at top and carriage return down the form.

ORIGINAL
FORM ALIGNMENT BOXES

1. EMPLOYER NAME	2. ACCOUNT NUMBER	3. QUARTER ENDING DATE
4. TOTAL NO. PAGES <small>(Including cover sheet pages)</small>	5. TOTAL NO. OF EMPLOYEES	

6. EMPLOYEE'S SOCIAL SECURITY NUMBER 000 00 0000	7. NAME: FIRST MIDDLE INITIAL LAST	8. TOTAL WAGES
Sample Only This Form Cannot Be Processed		
Request Compliant Form at 803-737-3080		

9. EXCESS WAGES PAID THIS QUARTER (Enter on Line 2b, Form UCE-101) <small>(See example for computing excess wages)</small>	8. TOTAL WAGES THIS PAGE
10. TOTAL WAGES THIS REPORT (Enter on Line 2a, Form UCE-101)	

ATTACH CHECK HERE

FORM UCE-101 NAME ADDRESS					SCDEW ACCT. NO.	QUARTER ENDING DATE	CURRENT F.E.A.N.
L.B. L.E. L.A. CH. AREA					8 A. TOTAL WAGES PAID THIS QUARTER		
1. Number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.					B. LESS EXCESS OVER 10,000 <small>(SEE ITEM 2B ON INSTRUCTIONS)</small>		
MONTH 1 MONTH 2 MONTH 3					C. NET TAXABLE WAGES <small>(ITEM 2A MINUS 2B)</small>		
SIGNATURE DATE					9 A. TOTAL CONTRIBUTIONS DUE <small>ITEM 2C TIMES</small>		
PREPARER'S TELEPHONE NUMBER: ()					B. DEDUCTION SURCHARGE DUE <small>ITEM 2C TIMES</small>		
EMPLOYER'S CERTIFICATION: I CERTIFY THAT THE INFORMATION CONTAINED IN THIS REPORT AND ANY SUBSEQUENT PAGES ATTACHED IS TRUE AND CORRECT AND NO PART OF THE TAX WAS OR IS TO BE DEDUCTED FROM THE EMPLOYEE'S WAGES.					4. INTEREST DUE		
					5. PENALTY DUE		
					6. LESS OUTSTANDING CREDIT OF		
					7. TOTAL AMOUNT DUE THIS QUARTER <small>MAKE REMITTANCE PAYABLE TO: SCDEW</small>		

Form UCE-101-S Employers Report Of Change

UCE-101-S
Revised 6/11
Catalog#: 08991

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE EMPLOYERS REPORT OF CHANGE

Name, Address and S.C.D.E.W. Account Number	Quarter Ending Date
	<p>IMPORTANT: FOR ANY CHANGES THIS FORM MUST BE SIGNED</p> <div style="border: 1px solid black; padding: 5px; margin: 5px auto; width: 80%;"> <p>Return Completed Form To: S. C. Department of Employment and Workforce ATTN: Employer Status Section PO Box 995 Columbia, South Carolina 29202</p> </div>

1. TYPE OF CHANGE (check appropriate block)

- CORPORATE NAME OR OFFICER(S) CHANGED BY CHARTER AMENDMENT
 New Corporate Name: _____
 New Corporate Officer(s) _____
 (Title & Social Security Number)
- TRADE NAME CHANGED TO: _____
- BUSINESS' PHYSICAL LOCATION CHANGED TO: ADDITIONAL LOCATION NEW TELEPHONE NUMBER: _____

(Street) (City) (County) (State) (Zip Code)
- MAILING ADDRESS FOR TAX CORRESPONDENCE CHANGED TO:

(Street/P.O. Box) (City) (County) (State) (Zip Code)
- MAILING ADDRESS FOR BENEFITS CORRESPONDENCE CHANGED TO:

(Street/P.O. Box) (City) (County) (State) (Zip Code)
- BUSINESS CLOSED (no longer in business) Date of Final Payroll: _____
- BUSINESS SOLD * PARTIAL TOTAL (ALL)
 Date of Sale: _____
(Month/Day/Year)
 (* If checked, complete ITEM #2)
- CHANGE IN LEGAL ENTITY * (i.e., incorporated, partnership change, etc.)

 Date of Change: _____
(Month/Day/Year)
 (* If checked, complete ITEM #2)
- TAX CONTACT EMAIL: _____ BENEFITS CONTACT EMAIL: _____

If your business closed or a change in ownership or legal entity occurred during the period covered by this Contribution Report, written notice of such change must be submitted to the S.C. Department of Employment and Workforce within 30 days from the end of the quarter during which the change occurred. SEPARATE REPORTS MUST BE FILED BY DIFFERENT OWNERSHIPS. (For each ownership, such separate report should cover only that part of the quarter for which it operated.)

2. NAME AND ADDRESS OF NEW OWNER OR LEGAL ENTITY

Name: _____ New FID Number: _____
 Address: _____ Telephone Number: _____

I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF:

3. ANY OTHER CHANGE, EXPLAIN (i.e., nature of business, etc)

By: _____
 Title: _____
 Telephone Number: _____
 Date: _____

INSTRUCTIONS FOR STATEMENT TO CORRECT INFORMATION (Form UCE-120-C)

The Form UCE-120-C, "Statement to Correct Information" is used to correct errors on previously filed "Employer Quarterly Contribution and Wage Reports" (Forms UCE-120 and UCE-101). Form UCE-120-C must be submitted for each quarter being corrected. Incomplete and/or incorrect forms will be returned. A claim for a refund or credit must be filed within four years of the last timely filing date of the quarter being adjusted. In order to reduce costs, it is requested that credits under \$25.00 be used on your next quarterly return.

Changes To Total Wages:

- ITEM 1 Enter the account number assigned by the South Carolina Department of Employment and Workforce.
- ITEM 2 Enter the employer's name, address, and zip code.
- ITEM 3 Enter the quarter ending date for which the correction is being made.
- ITEM 4 Enter the federal social security number of each employee.
- ITEM 5 Enter the employee's name as it appeared on Form UCE-120.
- ITEM 6 Enter the amount of wages, which were originally reported on Form UCE-120.
- ITEM 7 Enter the correct amount of wages that should have been reported on Form UCE-120.
- ITEM 8A Enter the total wages reported in Column 6.
- ITEM 8B Enter the total wages reported in Column 7.
- ITEM 9 This amount is the sum of Item 8A minus Item 8B.
- ITEMS 10, 11, 12 These items are self-explanatory. Column A minus Column B equals Column C.
- ITEM 13 To calculate the tax due, multiply Item 12C (corrected taxable wages) by the assigned rate for the quarter (see Form UCE-101, ITEM 3A). Also, if contingency assessment is applicable, multiply Item 12C by .0006 (the sum of this calculation is the corrected TAX DUE).
- ITEMS 14, 15, 16 These items are self-explanatory. If there is a balance due, attach your remittance to the bottom of this form.
- ITEM 17 Explain the reasons for any corrections.
- ITEM 18 This form **MUST BE SIGNED** by the owner, if the employer is a sole proprietorship; the president, treasurer, or other principal officer, if the employer is a corporation; or a responsible and duly authorized member having knowledge of the employer's affairs, if the employer is a partnership or other unincorporated organization.
- ITEM 19 Enter the employer's area code and telephone number.

Changes To Excess Wages: If excess wages are being corrected, it is not necessary to complete Columns 6 and 7. Only complete Items 1 through 5 and Items 10 through 19. The name and social security number of every employee, with an excess correction, is required for verification purposes.

Changes to Social Security Numbers and/or Names: Complete Items 1 through 7. List the incorrect social security number (as reported on Form UCE-120) in Column 4, the employee's name in Column 5, and the total wages reported in Column 6. On the next line, list the correct social security number in Column 4, the employee's name in Column 5, and the total wages reported in Column 7. These same procedures should be used to correct employee names. In these cases, it will not be necessary to submit a separate form for each quarter. The applicable quarters should be listed on Line 17.

Mail completed Form(s) UCE-120-C,
"Statement to Correct Information"

South Carolina Department of Employment and Workforce
ATTN: Contribution Section
P.O. Box 7103
Columbia, South Carolina 29202

TO: ➡

Form UCE-120-C Statement to Correct Information

UCE120C
REV. JANUARY 1995

STATEMENT TO CORRECT INFORMATION

1. EMPLOYER'S ACCOUNT NUMBER		2. EMPLOYER'S NAME AND ADDRESS		3. QUARTER ENDING DATE	
4. EMPLOYEE SOCIAL SECURITY NO.	5. EMPLOYEE NAME	TOTAL WAGES PAID			
		6. ORIGINALLY REPORTED	7. CORRECT AMOUNT		
8. TOTALS		8A.		8B.	
9. DIFFERENCE (IF DECREASE, ENCLOSE IN BRACKETS < >)					
		A. ORIGINALLY REPORTED	B. NET CHANGE (IF DECREASE, ENCLOSE IN BRACKETS < >)	C. CORRECTED AMOUNT	
10. TOTAL GROSS WAGES PAID					
11. EXCESS WAGES					
12. TAXABLE WAGES					
13. TAX DUE					
14. TOTAL PRIOR PAYMENT FOR THE QUARTER					
15. CREDIT DUE					
16. BALANCE DUE					
17. REASON FOR CORRECTION: _____					
18. SIGNATURE _____ TITLE _____ DATE _____					



EXPERIENCE RATING

Employer Accounts. Section 41-31-20 of the South Carolina Code provides: "The Department shall maintain a separate account for each employer and shall accurately record the data used to determine the employer's experience for rate assignment. Nothing in this Title shall be construed to grant any employer or individual in his service prior claims or rights to the amounts paid by him into the fund either on his behalf or on behalf of such individuals. Benefits paid to an eligible individual shall be charged, in the amounts provided in this Title, against the accounts of his most recent employer. No employer shall be deemed as the most recent employer for the purpose of this section unless the eligible person to whom benefits are paid shall have earned eight (8) times the weekly benefit of the eligible claimant. The Department shall by general rules prescribe the manner in which benefits shall be charged against the accounts of several employers for whom an individual performed employment at the same time. *Provided* however, in the event benefits paid to an individual are based on wages paid by one or more employers who were liable for payments in lieu of contributions, and on wages paid by one or more employers who were liable for payment of contributions, the amount of benefits which shall be charged to the account of the most recent employer shall not exceed the amount of benefits which would have been paid solely by reason of the base period wages paid by employers who were liable for payment of contributions."

Employers Liable for Contributions. Experience rates assigned for period prior to January 1, 2011, were made by using a reserve ratio calculation. Prior to January 1, 2011, new employers were assigned a base contribution rate of two and sixty-four hundredths percent (2.64%). This rate remained effective until such time as the employer was eligible for an experience rate computation. Experience rates assigned for periods on or after January 1, 2011, will be made using a benefit ratio calculation. Effective January 1, 2011, new employers will be assigned to rate class twelve (12). This rate class assignment will remain effective until such time the employer is eligible for an experience rate computation.

Generally, an employer will receive an experience rating as of June 30th if he has completed a minimum of twelve (12) consecutive months from the date in which he accomplished liability.

The books of the Department of Employment and Workforce are closed as of June 30th of each year for the purpose of computing experience rates applicable for the following calendar year.

Contributions for the quarter ending June 30th of the prior year must be received by July 31st to be included in the rate computation for the next calendar year. Effective January 1, 2011, a benefit ratio formula is used to determine experience rate assignments based on a predefined number of calendar quarters of benefit charges divided by the same predefined number of calendar quarters of taxable wages. For any calendar year prior to January 1, 2011, the reserve balance methodology of calculating the rate assignment will be used.

Annually, the department must rank employers from the lowest to highest in terms of their benefit ratio percentage. Employers are then categorized equally among twenty (20) rate classes, with each class consisting of approximately five percent (5%) of the taxable wages of all employers eligible for a rate computation. The department must also estimate the amount of benefits payments, loan payments, loan interest payments, and the trust fund solvency target for the next calendar year.

These data elements are used to determine the rate assignments for the following calendar year. Under the benefit ratio model, the department may use two rate assignment methodologies; the methodologies are dependent on whether the rate assigned to the highest class (class 20) is greater than five and four-hundredths percent or less than or equal to 5.4 percent. A full description of these methodologies will be published at a later date. In the interim, you may find the benefit ratio calculation methodologies in Section 41-31-50 of the South Carolina Code of Laws ratified June 2010.

In addition to the contribution rate, employers are responsible for payment of a contingency assessment of six one-hundredths of one percent (0.06%) and any applicable surcharges.

Transfer of Experience Rating Reserve by Succession. Any person or legal entity who acquires substantially all of the business of any employer and continues such acquired business is deemed to be a successor to the predecessor from whom such business was acquired for the purpose of determining the contribution rate of such successor employer.

A contribution rate of such successor is based on employment experience of the successor and predecessor, and the rate is determined in accordance with experience rating provisions of the Law applicable to each individual succession.

Transfer of Experience Rating Reserve by Partial Succession. The Law also provides that the successor to a distinct, severable, identifiable, and segregable part of a business may inherit that portion of the business which is attributable solely to the portion of the business which was acquired provided both the predecessor and the successor agree to such action.

In case of total or partial succession either by purchase, merger, consolidation, devise, inheritance, or other means, the employer must notify the Department promptly and in no case later than thirty (30) calendar days after the succession occurred in order that proper steps can be taken to adjust his status as a liable employer.

Employers Liable for Payments in Lieu of Contributions. Section 41-31-630 of the South Carolina Code, as amended, provides that employing units of nonprofit organizations, state and local government entities may elect to make payments to the Department in lieu of contributions. Two methods are provided for such payments:

(1) At the end of each calendar quarter, the Department shall bill each organization that elects to make payments in lieu of contributions for an amount equal to the full amount of regular benefits, plus one-half of the amount of extended benefits paid during such quarter attributable to service in the employ of such organization.

After January 1, 1979, the state or any political subdivision, or any instrumentality shall be required to reimburse all extended benefits attributable to service performed in its employ.

Payment of any bill so rendered shall be made not later than thirty (30) days after such bill is mailed to the last known address of the nonprofit organization or is otherwise delivered to it, unless there has been an application for review and redetermination in accordance with the following paragraph.

The amount due specified in any bill from the Department shall be conclusive on the organization unless, not later than fifteen (15) days after the bill was mailed to its last known address, or otherwise delivered to it, the organization files an application for redetermination by the Department setting forth grounds for such application. After affording the organization a reasonable opportunity for a fair hearing consonant with the provisions of Section 41-35-720, the Department shall by its decision make findings of fact and conclusion of Law, and upon the basis thereof affirm, modify, or reverse its original ruling with respect to the amount originally specified in the bill.

(2) Payment of two percent (2%) of the quarterly taxable payroll of such organization to the Department within thirty (30) days after the close of each calendar quarter. The Department shall apply such funds to the payment of bills rendered to the organization under paragraph (1) of this section. At the end of each calendar year, the Department shall determine whether the total of payments for such year made by the organization is less than, or in excess of, the total amount of regular benefits plus one-half of the amount of extended

benefits paid to individuals during such calendar year based on wages attributable to service in the employ of such organization. Each organization whose total payments for such year are less than the amount so determined, shall be liable for payment of the unpaid balance to the fund in accordance with paragraph (1) of this section. If the total payments exceed the amount so determined for the calendar year, all or a part of the excess may, at the discretion of the Executive Director, be refunded from the fund or retained in the fund as part of the payments which may be required for the next calendar year.

Bonding Requirements of Certain Nonprofit Organizations. Any nonprofit organization, or group of organizations, which has become liable for payment of benefits in lieu of contributions, and which does not possess title to real property and improvements valued in excess of two million dollars (\$2,000,000) shall be required to post a surety bond, money deposit, or other securities with the South Carolina Department of Employment and Workforce to ensure the payments in lieu of contributions. Such surety shall be filed with the State Treasurer in accordance with the requirements of that office. A determination relative to the value of real property and improvements of a nonprofit organization, or a group of organizations, will be based on written information supplied by said organization certifying to the value. Such information or evidence shall be in the form of a financial statement, or in another form acceptable to the Department of Employment and Workforce.

The nonprofit organization, or group of organizations shall be required to: (1) post a money deposit; (2) furnish an indemnity bond with a surety company authorized to do business with the State of South Carolina; or (3) in lieu of an indemnity bond, furnish U.S. Government bonds, obligations fully guaranteed both as to

principal and interest by the U.S. Government; obligations of the State of South Carolina, or any political subdivision thereof.

For bonding requirements or renewals effective January 1, 2011 the amount of the surety bond, money deposit, securities or other security shall be the total wages paid multiplied by the tax rate assigned to tax class 20. Total wages paid means wages as defined in Section 41-27-380 of the Law for the four calendar quarters immediately preceding the effective date of the election, the renewal date in the case of a bond, or the biennial anniversary of the effective date of election in the case of a deposit of money, whichever date shall be the most recent and applicable. If the nonprofit organization did not pay wages in each of the four calendar quarters, the amount of the surety bond, cash deposit, securities, or other security shall be determined by the Department.

Any bond deposited shall be in force for a period of two calendar years, and shall be renewed with the approval of the Department, at such times as the Department may prescribe, but not less than two-year intervals, as long as the organization continues to be liable for payments in lieu of contributions. The Department shall require adjustments to be made in a previously filed bond as it deems appropriate. If the bond is to be increased, the adjusted bond shall be filed by the organization within thirty (30) days from the date of the notice (of the required adjustment) mailed or delivered to it. Failure by any organization covered by a bond to pay the full amount of payments in lieu of contributions when due, together with any applicable interest and penalties, provided for in Section 41-31-630 of the South Carolina Code of Laws, 1976 as amended, shall render the surety liable on such bond to the extent of the bond as though the surety was such organization.

Any deposit of money shall be retained by the Department in an escrow account until liability under the election is terminated, at which time it shall be returned to the organization, less any deductions, as hereinafter provided. The Department may deduct from the money deposited by a nonprofit organization to the extent necessary to satisfy any due and unpaid payments in lieu of contributions, and any applicable interest and penalties provided for in Section 41-31-630 of the South Carolina Code of Laws, 1976, as amended. The Department shall notify the organization, within fifteen (15) days following any deduction from a money deposit, to deposit sufficient additional money to make whole the organization's deposit at the prior level. The Department may, at any time, review the adequacy of the deposit made by any organization. If, as a result of such review, it determines an adjustment is necessary, it shall notify the organization to make an additional de-

posit within fifteen (15) days of written notice of its determination, or shall return to the organization such portion of the deposit as it no longer considers necessary, whichever action is appropriate.

If any nonprofit organization fails to file a bond, make a deposit, file an increased amount, or make whole the amount of a previously made deposit, the Department may terminate such organization's election to make payments in lieu of contributions and such termination shall continue for not less than two calendar years, beginning with the quarter in which such termination becomes effective, *Provided*, that the Department may extend for good cause the applicable filing, deposit or adjustment period by not more than thirty (30) days.

Joint Employer Experience Rating Accounts. Regulation 47-39 of the Department's Rules and Regulations provides:

Two or more "employers" as defined in Section 41-27-210, South Carolina Code of Laws, 1976, as amended, in the same or a related trade, occupation, profession, or enterprise, or having a common financial interest, hereinafter referred to as an "Employer Group," may enter into an agreement with the South Carolina Department of Employment and Workforce to establish a joint experience rating account as provided in Section 41-31-20, subject to the provisions of Title 41, Chapter 31...Rates of Contributions shall be treated as a separate employer account and subject to the following provisions:

1. A joint account may not be established for a period of less than five (5) years.
2. The contribution rate for an "employer group" shall be computed by combining the experience from each account and computing a rate either as of June 30 or December 31 depending on when the agreement is executed between the "employer group" and the Department.
3. No "employer" may become a member of an "employer group" until such employer has satisfied the provision of Section 41-31-40 (base rate computation period).

4. Separate accounts shall be maintained for each employer in an "employer group" for identification with such separate accounts being combined only for the purpose of establishing a joint experience rate.

5. No "employer group" shall have a reduced contribution rate when an execution for unpaid contributions is outstanding against one or more members of the "employer group."

6. If a member of an "employer group" acquires the business of an employer, the provisions of Section 41-31-100 or Section 41-31-110 as applicable, shall apply to the "employer group" (Successor).

7. The successor who acquires the business of a member of an "employer group" shall continue to be a member of such group until the "employer group" is dissolved.

8. An "employer group" may be dissolved and the joint account distributed in accord with Section 41-31-120 on the next regular computation date:

(a) by the parent employer, if each member of the "employer group" is owned or controlled by such parent employer;

(b) by fifty percent (50%) or more of the employers in the "employer group" each of which has at least five percent (5%) result of the total wages on the date of dissolution.

9. Each member of an "employer group" shall be liable individually, or collectively, for past due contributions of any member and shall be subject to the provisions of Title 41, Chapter 31, Article 3.

10. Benefits paid and chargeable to a member of an "employer group" shall be used in computing the experience rate of the "employer group;" however, only the employer to whom benefits are chargeable shall have the right of appeal in accord with the appeals provisions in Title 41, Chapter 35, Article 5.

11. If for any reason the business of a member of an "employer group" is discontinued or terminated in accord with Title 41, Chapter 37, the experience in the account of the discontinued business shall remain part of the experience of the "employer group" until the next rate computation.

12. No provision in Section 41-31-20 or in this regulation issued pursuant thereto shall be construed as giving any member of an "employer group" any authority over the operation of another member with respect to the administration of the joint "employer group" account.

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE

1550 GADSDEN STREET
P.O. Box 995
COLUMBIA, S.C. 29202

- | | |
|---|---|
| <ul style="list-style-type: none"> ◆ Smith's Store ◆ Oak Street ◆ Columbia, S.C. 29202 | <ul style="list-style-type: none"> ◆ STATEMENT OF CHARGES TO ◆ EMPLOYER'S EXPERIENCE RATING ◆ ACCOUNT FOR THE QUARTER ENDING |
|---|---|

Employer's Account Number: 999999

Claimant's Name	Social Security Number	Benefits Paid This Quarter	Adjustments Debit/Credit	Quarter Adjustment	Net Amount Charged To Employer
John Doe	123-45-6789		500.00 CR	3-99	500.00 CR
Jane Doe	098-76-5432	200.00			200.00
Tom Jones	111-11-1111	400.00			400.00
NET AMOUNT CHARGED THIS ACCOUNT					100.00

RATE NOTICE EFFECTIVE JANUARY 1, 2011

SOUTH CAROLINA
DEPARTMENT OF EMPLOYMENT AND WORKFORCE
 1550 Gadsden Street
 PO Box 995
 Columbia, SC 29202
 [Date]

Employer Name and Address

Account #	Effective Date

Annual Taxable Wage Base for Each Employee \$XX,XXXX	Tax Rate % % %	Your Tax Rate for Calendar Year 20XX Unemployment Insurance Tax Rate Departmental Administrative Contingency Assessment and Surcharge(s) Total of above Taxes
YOUR TAX RATE IS BASED ON: [Applicable law references]		

THE FOLLOWING BENEFIT CHARGES AND TAXABLE WAGES WERE USED TO DETERMINE YOUR TAX RATE FOR 20XX:

EXPERIENCE YEAR	*BENEFIT CHARGES \$ AMOUNT	TAXABLE WAGES \$ AMOUNT
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
7/1/XX - 6/30/XX		
TOTAL		

BENEFIT RATIO FOR 20XX BENEFIT CHARGES DIVIDED BY TAXABLE WAGES EQUALS BENEFIT RATIO

A BENEFIT RATIO OF ____ QUALIFIES FOR A TAX RATE CLASS OF ____ WITH A RATE OF ____ FOR CALENDAR YEAR 20XX

*BENEFIT CHARGES: YOUR SHARE OF UNEMPLOYMENT BENEFITS PAID TO YOUR FORMER EMPLOYEES.
 FOR QUESTIONS CONCERNING YOUR NOTICE, BENEFIT CHARGES, EXPERIENCE RATING, OR PROTESTS, PLEASE SEE REVERSE.



RATE NOTICE EFFECTIVE JANUARY 1, 2011 (BACK)

SOUTH CAROLINA
DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P. O. BOX 995
COLUMBIA, SC 29202-0995

Presorted First Class Mail
Postage & Fees Paid
SCDEW
Permit No. 81

OFFICIAL BUSINESS
IMPORTANT TAX DOCUMENT
FORWARDING SERVICE REQUESTED

Questions or Concerns?

FOR ADDITIONAL INFORMATION REGARDING THIS NOTICE, PLEASE VISIT OUR WEBSITE:
WWW.DEW.SC.GOV OR YOU MAY REACH US AT (803)737-3090.

What should I do if I do not agree with the Assigned Rate or the Rate Notice?

The South Carolina Department of Employment and Workforce Laws that govern the rate assignment of an employer into their individual tax class do not have an appeal process. The taxable wage and benefit charge experience (historical data) of an employer record which may include the data of an acquired, merger, consolidated, joint and/or related employer account are no longer covered in the appeal process.

IMPORTANT NOTICE: You may submit a written request, within 30 days from the date of this notice, for a review of the information should there be any difference noted between the notice and the employer record. You must provide documentation with the request.

Your request should be sent to

SCDEW

Attn: Experience Rate Section

PO Box 995

Columbia, SC 29202

Email: rateinfo@scdew.sc.gov, or (FAX) 803-737-2852

UNEMPLOYMENT INSURANCE CLAIMS

In order that the employer may better understand the terminology used by the Department in administering the South Carolina Code, below are selected terms which will be used in the discussion of Unemployment Insurance Claims.

Benefit Payments. Payments made to unemployed workers who meet the eligibility requirements of the South Carolina Code based on wages earned by the unemployed worker during a base period.

Base Period. Unemployment insurance benefits are based on wages paid in covered employment in a one-year period called a base period.

<p><i>New Claims filed during a quarter ending on</i></p> <p>March 31</p> <p>June 30</p> <p>September 30</p> <p>December 31</p>	<p><i>Are based on earnings during the year ending the previous</i></p> <p>September 30</p> <p>December 31</p> <p>March 31</p> <p>June 30</p>
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Alternate Base Period. If an individual does not have sufficient wages in the traditional base period to qualify for benefits, his base period must be the four calendar quarters completed most recently before the individual's benefit year. (See Section 41-24-150 of the South Carolina Code.)

High Quarter. The quarter in the base period in which the worker's wages were greatest.

Qualifying Wages. The amount of wages a worker has been paid in covered employment within his base period in order to be eligible for benefits.

Covered Employer. An employer who has been determined liable for contributions on wages paid to his employees in accordance with the provisions of the South Carolina Code.

Benefit Year. The one-year period beginning with the day an insured worker first files a request for determination of his insured status.

Insured Worker. A worker who has been paid wages in his base period for insured work equal to at least one and one-half times the total of his wages paid in the quarter of the base period in which his wages for insured work were highest. Additionally, a worker is insured if he has been paid at least \$4,455 in the base period for insured work and at least \$1,092 in the highest quarter. (See Section 41-27-310 of the South Carolina Code.)

Weekly and Maximum Benefits. The weekly benefit amount is the amount payable to a claimant for a week of total unemployment and is determined by the amount of wages paid in the high quarter and the total amount of wages paid

during his base period. The maximum benefit amount is the maximum amount which the claimant may be paid during the benefit year. (See §41-35-50 of the South Carolina Code.)

Average Weekly Wage. The total wages paid for insured work in the quarter of his base period in which such wages were highest divided by thirteen (13).

Total Unemployment. A week of unemployment during which the claimant performs no services and earns no wages.

Partial Unemployment. A week in which a claimant works less than full-time for a regular employer, and earns less than his weekly benefit amount.

Part-Total Unemployment. A week in which a claimant works less than full-time and earns some remuneration (but less than his weekly benefit amount) and throughout which he is not attached to a regular employer.

Partial Earnings. Wages less than his weekly benefit amount earned by a claimant for less than full-time work during a benefit week.

Week. Week means calendar week ending on Saturday or such period of seven consecutive days as the Department may by regulation prescribe.

Weekly Claims. Benefits are paid only on the basis of a claim filed each week during which the claimant meets the eligibility requirements of the Law.

Disqualification. Denial of benefits for a definite period during which the claimant is not eligible for benefits with a corresponding reduction of the maximum benefit amount.

Indefinite Disqualification for Gross Misconduct. An indefinite disqualification will be imposed when it is determined that an individual's actions constitute gross misconduct in connection with the work. The individual will be ineligible for benefits beginning with the effective date of the request and continuing until he secures employment and earns at least eight times the weekly benefit amount of his claim.

Gross Misconduct. Gross misconduct is defined as: illegal drug use; willful damage to employer property in excess of fifty dollars; consumption of alcohol or being under the influence on employer property; theft of items valued at more than fifty dollars; failure to comply with drug and alcohol testing; assault or battery of another employee or a customer; willful insubordination; and willful neglect of duty or criminal abuse of a patient or child in his professional care. The individual will be ineligible for benefits beginning with the effective date of the request

and continuing until he secures employment and earns at least eight (8) times the weekly benefit amount of his claim.

Part-time Work. If the majority of the weeks of work in an individual's base period include part-time work, the individual shall not be denied unemployment benefits relating to availability for work, active search for work, or failure to accept work, solely because the individual is seeking only part-time work. (See Section 41-25-525 of the South Carolina Code.)

Partial Benefits. The weekly benefit amount less that part of wages payable to the claimant for services rendered during a week of Partial or Part-Total Unemployment which is in excess of one-fourth of his weekly benefit amount.

Benefit Eligibility Conditions. An unemployed individual shall be eligible to receive benefits with respect to any week only if the Department finds that:

1. He has earned qualifying wages within his base period.
2. He has filed a claim for benefits.
3. He has registered for work.
4. He is able to work and is available for work.
5. He has been unemployed for a waiting period of one week, within the benefit year, during which he was otherwise eligible for benefits.
6. He is separated through no fault of his own from his most recent bona fide employer; provided, however, the term most recent bona fide employer shall mean the work or employer from which the individual separated regardless of any work subsequent to this separation in which he earned less than eight (8) times his weekly benefit amount.

Job Offer. If a Workforce Center has a suitable job opening, it is offered to a qualified applicant. When an applicant is referred to an employer, a Job Order Referral is prepared. The applicant is instructed to give the card or letter to the employer when he reports for an interview. If the job is not then available, if the applicant fails to report to work, or if the applicant informs the employer, by word or other manner that he does not want a job, the employer should relay such information to the Workforce Center Representative, who will follow up concerning the referral.

An offer of suitable work may be made by a Workforce Center to an unemployment insurance claimant at any time during a claim series. If the claimant refuses a job referral or an offer of suitable work, such refusal may result in a disqualification or a decision holding the claimant unavailable for work and, therefore, ineligible for benefits.

A direct offer of work may be made to any individual by a Workforce Center or by an employer in accordance with the following regulation:

Regulation 47-23, Offers of Work:

A. Section 41-35-120 (3) of the Law directs that a claimant may be disqualified from the receipt of benefits should he fail, without good cause, to apply for available suitable work when so directed by the Workforce Center or the Department; or should he refuse to accept available work when offered him by the Workforce Center or the employer; or should he decline to return to his customary self employment (*if any*) when so directed by the Department.

B. *A written offer of work made directly by an employer shall set out the nature of the work offered, the wages and hours per week, the shift or daily hours of the proposed employment, the expected duration of employment, the time and place the claimant should report, and the name of the person to whom he is to report. No disqualification will be imposed by reason of the failure of a claimant without good cause to accept a direct offer of available and suitable work, unless the employer submits a copy of such an offer to the Department together with a certification that was either received and refused by the claimant, or that it was directed by registered mail to the last known address of the claimant, and no response was made by the claimant; provided, however, that no direct offer of work made in accordance with this section shall be considered unless a notice of such offer of work is received by the Department within seven (7) calendar days after such offer was made.*

C. *An oral offer of work may be made directly by an employer, but before a claimant is disqualified to receive benefits by reason of his failure to accept, without good cause, available suitable work so offered; a sworn statement must be submitted by the employer to the Department setting forth that the offer of work was made directly to the claimant, the nature of the work offered, the wages and hours per week, the shift or daily duration of the employment, the time and place the claimant should have reported for duty, and any reason given by the claimant for his refusal to accept the work; provided, however, that no direct offer of work made in accordance with this section shall be considered, unless a notice of such offer of work is received by the Department within seven (7) calendar days after such offer was made.*

Note: In the administration of Section C of the above quoted regulation, employers are required to submit to the Department a sworn statement setting forth information required in that section. For guidance in preparing such a statement, a sample affidavit which will furnish necessary information is included on the following page.

The facilities of Workforce Centers are available to all employers for the requisitioning of workers in general. Employers are invited to place job orders with any Workforce Center when workers are needed.

Form UCB-261 Offer of Work

OFFER OF WORK

I _____ am employed by _____
(Name) (Company Name)

(Address)

_____, as _____, and am authorized
(Job Title)

to make offers of work. That, on the _____ day of _____, 20_____, I

made an ORAL offer of work directly to, OR a WRITTEN offer of work by registered/certified mail to
(CHECK ONE)

(Name)

(Social Security Number)

(Address)

That this offer of work was for work as a _____ with
(Job Title)

(Company Name)

(Address)

on _____ shift, daily hours from _____ to _____, at a rate of pay of _____.

The nature of the work offered was: _____ Permanent; Temporary; Part-time; OR

Other _____
(Explanation)

Reason given by claimant for refusal to accept offer of work (if known): _____

Remarks: _____

"Under penalties of perjury, I declare that I have read the foregoing (document) and that the facts stated in it are true."

(Signature)

NOTE: FORM MUST BE COMPLETED IN ITS ENTIRETY TO BE CONSIDERED

UCB-261 Rev. 4/11
Catalog #: 08E10

Benefits. New Claim. A "Request for Determination of Insured Status," is completed by the applicant. This form shows the worker's name, address, social security number, name of last employer, date last worked, and other information. One copy of the form is mailed to the employer for the employer to reply. The claimant may also use the DEW Internet application to apply online. For these Internet claims, the employer is sent a NET-101 mailer for the employer reply.

Employer's Reply. Upon receipt of the employer reply form, the employer should complete the questionnaire by giving full details as to the reason for separation of the claimant from his employ. It is important that the employer furnish all information requested so that determinations can be made as to the date on which benefit payments should begin to the eligible claimant, and the account to be charged with such benefits. Form UCB-101 or NET-101 should be returned to the address indicated on the form.

If any employer prefers to furnish the information requested by letter, fax, or e-mail, the letter should contain all the information requested on the form, including the claimant's name and social security number. If the employer prefers, he may appear in person at the local workforce center to provide the information requested.

The claimant will be instructed to contact either by telephone or in person to the Workforce Center. If the reason for separation given by the claimant or the bona fide employer (*i.e., most recent to pay eight (8) times the weekly benefit amount*) is other than lack of work, an interview will be conducted to obtain the information needed to make a determination as to the claimant's eligibility for benefits.

During this process, it may be necessary for the Workforce Center interviewer or Central Office adjudicator to contact the employer or claimant for additional information needed to make a proper determination. This procedure is a key component in affording all parties due process and in making a ruling which awards benefits to those who should be paid and denies benefits to those not entitled.

UCB-101S. If the claimant's most recent employer is not the bona fide employer (*i.e., most recent to pay eight (8) times the weekly benefit amount*), a Form UCB-101S or NET-101 will be prepared and sent to every employer back to, and including, the bona fide employer. This form is an employer's reply and is necessary to obtain the separation information. During the interview the claimant will be asked to supply details on the separation determined to be the bona fide separation. That separation (*the one from the last employer to pay eight (8) times the weekly benefit amount to the claimant*) will be used to determine the claimant's eligi-

bility.

Additional Claims. Additional claims are filed by claimants on Form UCB-101 or by Internet application to reinstate a claim series after a benefit year has been established. Additional claims are filed by claimants following a break in a claim series due to reemployment. One copy of the UCB-101 or NET-101 is mailed to the claimant's bona fide employer requesting separation information. If the intervening series of reemployment did not establish another bona fide employer (*employer did not pay the claimant eight (8) times his weekly benefit amount*) the separation cannot be considered and the claim is simply reopened.

Continued Claims. After filing the Initial Claim and the claimant's weekly benefit amount and benefit year are established, the claimant is required to file weekly claims to certify that he has been unemployed, able to work, available for work, actively seeking full-time work, and he has accepted all available work.

He must meet all eligibility requirements each time a claim is filed in order to be eligible for benefit payments or waiting week credit for a week of total or partial unemployment.

Determinations on Separations. Upon receipt of Form UCB-101, and the information secured from the employer and the claimant relative to the claimant's bona fide separation, a determination is made in the Central Office of the Department as to,

- (1) whether the claimant meets the definition of an insured worker based on wages earned in covered employment during his base period; and
- (2) whether the claimant's bona fide separation was under conditions which would qualify him for benefits. Also, a determination is made of the claimant's ability to work and availability for work.

A copy of the determination which advises all parties of their right to appeal is furnished to the claimant, to his bona fide employer and to the liable employer (*if different from the bona fide employer*).

Left work voluntarily due to compelling family reasons. Any insured worker shall be eligible for benefits if the Department finds that he/she left their most recent bona fide employment voluntarily, with good cause, due to domestic abuse, job relocation of spouse, or illness or disability of self or an immediate family member. The employer's account will not be charged under these circumstances.

Disqualifications. Even though the wage requirements have been met and the above rules observed, a claimant may still be disqualified from receiving benefits, if it is found by the Department that the claimant:

1. *Left work voluntarily.* Any insured worker shall be ineligible for benefits if the Department finds that he has left voluntarily, without good cause, his most recent work prior to filing a request for determination of insured status, or request for initiation of a claim series within an established benefit year, with such ineligibility beginning with the effective date of such request, and continuing until he has secured employment and shows to the satisfaction of the Department that he has performed services in employment, as defined by Chapters 27 through 41 of this Title and earned wages for such services equal to at least eight (8) times the weekly benefit amount of his claim.

2. *Was discharged from his most recent work for cause connected with the employment.* The disqualification is for a period of not less than five (5) nor more than twenty (20) weeks, in addition to the waiting week, beginning on the effective date of the claim. Benefits will be reduced accordingly. An indefinite disqualification will be imposed when it is determined that a claimant's actions constitute gross misconduct in connection with the work under the law.

3. *Failed without good cause to apply for or accept suitable work.* The claimant will be disqualified until he becomes reemployed and earns wages equal to eight (8) times his weekly benefit amount.

4. *Is unemployed because of a labor dispute.* If the claimant is participating in, financing, or directly interested in

the dispute, he shall be ineligible for benefits during the duration of the labor dispute.

5. *Is receiving benefits under the Unemployment Insurance Law of another state or of the United States.*

6. *Voluntarily retired.* If the Department finds that he voluntarily retired from his most recent work with such ineligibility beginning with the effective date of his claim and continuing for the duration of his unemployment, and until the individual submits satisfactory evidence of having had new employment and of having earned wages of not less than eight (8) times his weekly benefit amount as defined in Section 41-35-40; provided, that for the purpose of this section the term most recent work shall mean the work from which the individual retired regardless of any work subsequent to his retirement in which he earned less than eight (8) times his weekly benefit amount.

7. *Is engaged in self-employment of such a nature as to return or promise to return remuneration in excess of his weekly benefit amount.*

8. *Is unemployed due to a vacation policy that has been approved by the South Carolina Department of Employment and Workforce.*

9. *Is an alien unless such alien is an individual who was lawfully admitted for permanent residence at the time such services were performed or was lawfully present for the purpose of performing such service.*

10. *Is an athlete whose services substantially consist in participating in sports, athletic events or training, or preparing to so participate and there is reasonable assurance that he will perform such service in a later season.*

11. *Earned wages based on services to a school or institute of higher education and there is a reasonable assurance that he will perform such service at the start of the next term.*

12. *Has knowingly made a false statement or failed to disclose a material fact when filing a compensable claim.* The disqualification period will be not less than ten (10) nor more than fifty-two (52) consecutive weeks as determined by the Department according to the circumstances with such weeks to commence with the date of the determination.

13. *Temporary Staffing.* No claimant shall be eligible to receive benefits following the completion of a temporary assignment unless the claimant notifies the temporary agency that his assignment ended before the end of the next working day and maintains weekly contact with the temporary agency for the duration of the claim.

How Benefits Are Charged (Not Applicable to Reimbursable Employers). Benefits paid to a claimant are charged to the experience rating account of the claimant's most recent liable employer; that is, the last employer covered under the South Carolina Code from whom the claimant has earned wages equal to at least eight (8) times his weekly benefit amount. (See *Experience Rating on pages 24 through 30.*)

Noncharging of Benefits (Not Applicable to Reimbursable Employers). Benefit payments made to a claimant after a period of disqualification for discharge for cause, voluntarily quitting with good cause, or failure to accept an offer of suitable work made by an employer, are not charged to any employer's account. Instead, they are charged directly to the general fund. As a result of this provision, an employer's experience rate will not be di-

rectly affected by payments.

When a claimant files a claim following separation from a non-labile employer, that is, an employer not covered by the South Carolina Code, or a covered employer who has paid the claimant less than eight (8) times his weekly benefit amount, the Department determines in reverse chronological order the liable employer to whom benefits would be charged. Upon determination of the claimant's most recent liable employer, Form UCB-214, *Request to Employer For Separation Information*, is mailed to that employer requesting information relative to the claimant's separation from his most recent employment with that employer. On the basis of this information, the Department determines whether the claimant was separated from that employer under conditions which would disqualify the claimant from benefits. If the claimant left that employer under disqualifying conditions, any benefits paid to the claimant would not be charged to that employer's experience rating account.

How Benefits Are Charged to Reimbursable Employers. Charges for reimbursable employers are prorated in the same ratio as the total base period wages paid by each reimbursable employer to the total base period wages paid to the claimant by all base period employers. For example, if a reimbursable employer paid only 50% of the base period wages, that employer is charged for only 50% of the benefits.

Extended Benefits. The South Carolina Code also provides that the State shall participate in a permanent program of extended benefits to be paid during periods of high unemployment.

These benefits will not exceed 13 weeks to individuals who have exhausted their regular state benefits in the current benefit year or 50% of the total amount of regular compensation payable to him during such benefit year, whichever is the lesser.

Extended benefits paid to claimants under the above provisions shall not be charged to the account of any employer who is liable for contributions.

Nonprofit organizations, state hospitals, and state institutions of higher education, which elect to be liable for payments in lieu of contributions, will be charged with one-half of the amount of extended benefits paid which are attributable to service in the employ of such organization, provided further that after January 1, 1979, the state or any political subdivision or any instrumentality thereof, as defined in Section 41-27-230, electing to become liable for payment in lieu of contributions in accord with Section 41-31-620, shall be required to reimburse all extended benefits attributable to services performed in its employ.

Disaster Unemployment Assistance. The Disaster Relief Act provides that Disaster Unemployment Assistance (DUA) payments will be paid in the event of widespread unemployment caused by a major disaster. In order for individuals to become eligible for DUA payments, the Governor must request the President to certify the region a disaster area for DUA purposes.

The Unemployment Insurance Division is prepared to make DUA payments in the event that any part of South Carolina is declared such a disaster area.

Trade Adjustment Assistance (TAA). TAA provides assistance for those individuals whose employment is adversely affected by foreign trade. These payments are made when the claimant is no longer eligible for unemployment insurance and are the same amount as the weekly benefit amount established for unemployment insurance. Job search and relocation allowances are also available. In order for a group of affected workers to become eligible for TAA payments, a petition must be filed with the U.S. Department of Labor. An investigation is made, and if the subject workers' employment is found to have been adversely affected, the petition is certified and group eligibility is established.

Pension Deduction. If a claimant is receiving a pension based on his previous employment with a base period employer or chargeable employer, the weekly benefit amount the claimant may receive is reduced by the pro-rated weekly pension amount. If the pension is from a pension plan to which the claimant contributed, the amount of pension deducted from the weekly benefit amount is reduced.

FACSIMILES OF FORMS ARE INCLUDED ON THE FOLLOWING PAGES

Forms are subject to change, but the basic information will remain the same.

Form UCB-101 Request For Determination Of Insured Status

UCB-101
Revised 7/10
Catalog #: 08095

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE REQUEST FOR DETERMINATION OF INSURED STATUS

A5 ENTRY
 B1 ENTRY
 F1 ENTRY

1. NAME		2. SOCIAL SECURITY NUMBER		21. LOCAL OFFICE NO.	
NAME WORKED UNDER IF DIFFERENT					
3. MAILING ADDRESS (ALL CORRESPONDENCE)			22. O*NET SOC CODE		23. FIPS CODE
CITY _____ COUNTY _____ STATE _____ ZIP _____					45 0
PHYSICAL LOCATION (OF CLAIMANT)			24. PROGRAM CODE		25. CLAIM TYPE
CITY _____ COUNTY _____ STATE _____ ZIP _____			<input type="checkbox"/> 1-U <input type="checkbox"/> 5-UCFE <input type="checkbox"/> 2-UI/UCFE <input type="checkbox"/> 6-UCFE/UCX <input type="checkbox"/> 3-UI/UCX <input type="checkbox"/> 7-UCX <input type="checkbox"/> 4-UI/UCFE/UCX <input type="checkbox"/> 8-CW OTHER _____		<input type="checkbox"/> NEW <input type="checkbox"/> ADDITIONAL <input type="checkbox"/> CONTINUED <input type="checkbox"/> TRANSITIONAL <input type="checkbox"/> R-ADD
4. TELEPHONE	5. MALE <input type="checkbox"/> FEMALE <input type="checkbox"/>	6. DATE OF BIRTH		26. ETHNIC CODE	
		Month _____ Year _____		<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	
7. EDUCATION (CHECK HIGHEST GRADE COMPLETED)			27. RACE CODE		28. ALIEN <input type="checkbox"/> PERMIT NUMBER _____
0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> 10 <input type="checkbox"/> 11 <input type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 16 <input type="checkbox"/> 17+ <input type="checkbox"/>			29. DATE CLAIM FILED		30. CLAIM EFFECTIVE DATE
8. BONA FIDE EMPLOYER (COMPANY NAME / ADDRESS) ACCT. NO. _____			month _____ day _____ year _____		month _____ day _____ year _____
NAME _____			31. PENSION TO BE DEDUCTED		32. ERP INTERVAL
STREET _____			<input type="checkbox"/> OTHER		
CITY _____ STATE _____ ZIP _____			\$ _____ PER MONTH		
TELEPHONE _____			33. NO EMPLOYER REPLY <input type="checkbox"/>		34. CLAIMSTAKER NUMBER _____
9. LAST DAY WORKED			35. INCOMPLETE (CLAIMANT DID NOT RETURN FOR FACT FINDING) <input type="checkbox"/>		
Month _____	Day _____	Year _____	36. CLAIM INVALID <input type="checkbox"/>		
10. MAIN OCCUPATION			EXPLANATION _____		
11. WHY DID YOU LEAVE YOUR BONA FIDE EMPLOYER?					
LACK OF WORK <input type="checkbox"/> 09		QUIT <input type="checkbox"/> 02		DISCHARGED <input type="checkbox"/> 01	
REASON _____		STILL WORKING <input type="checkbox"/> 10		_____	
_____		_____		_____	
12. NON SEPARATION ISSUE <input type="checkbox"/> CODE _____		13. WEEKLY BENEFIT AMOUNT			
_____		_____			
14. DO YOU WANT FEDERAL AND STATE TAXES WITHHELD FROM ANY UNEMPLOYMENT YOU RECEIVE? THE TAXES WITHHELD WILL EQUAL 17% OF THE GROSS WEEKLY BENEFIT AMOUNT.					
<input type="checkbox"/> YES <input type="checkbox"/> NO					

15. I hereby certify under penalty of perjury, that I am a citizen or national of the United States..... YES NO
 If no: I hereby certify under penalty of perjury, that I am in a satisfactory immigration status. YES NO

16. Have you worked in another state within the past 24 months?..... YES NO

17a. Do you have any restrictions due to health concerning your ability to work?..... YES NO

18. Have you had Federal civilian employment or active military service within the past 18 months?..... YES NO

19. Are you seeking or receiving benefits under another state or federal law?
 (Example: WIA training payments, workers' compensation, unemployment insurance in another state, etc)..... YES NO

20. Are you receiving, or **will you receive** retirement payments in the next twelve months? (Exclude Social Security)..... YES NO
 If "YES" indicate amount per month \$ _____ Type _____
 What is the effective date of the pension or retirement payment? _____
 Did you contribute to the retirement plan? YES NO Amount _____

I hereby request a determination of my insured status. I certify that all information included on this form is correct, and I understand that penalties are provided for making false statements or failing to disclose material facts to obtain benefits. I understand that I must report to the local office as instructed to continue my claim for benefits. I did complete this form in person and in the local office where I am filing this claim.

DO NOT WRITE IN THIS BOX		CLAIMANT'S SIGNATURE _____			
EMPLOYER	JOB LOCATION	FROM	DATES TO	SEPARATION REASON	AMOUNT PAID
BONA FIDE ACCOUNT NO.					
LIABLE ACCOUNT NO.					
OTHER (IF REQUIRED) ACCOUNT NO.					

Form UCB-101 Employer Copy (front)

UCB-101
Revised 7/10
Catalog #: 08095

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE REQUEST FOR DETERMINATION OF INSURED STATUS

- A5 ENTRY
- B1 ENTRY
- F1 ENTRY

1. NAME _____

NAME WORKED UNDER IF DIFFERENT _____		2. SOCIAL SECURITY NUMBER - - - - -	21. LOCAL OFFICE NO. - - - - -
3. MAILING ADDRESS (ALL CORRESPONDENCE) CITY _____ COUNTY _____ STATE ____ ZIP _____			
PHYSICAL LOCATION (OF CLAIMANT) CITY _____ COUNTY _____ STATE ____ ZIP _____			
4. TELEPHONE _____	5. MALE <input type="checkbox"/> FEMALE <input type="checkbox"/>	6. DATE OF BIRTH Month _____ Year _____	
7. EDUCATION (CHECK HIGHEST GRADE COMPLETED) 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/> 10 <input type="checkbox"/> 11 <input type="checkbox"/> 12 <input type="checkbox"/> 13 <input type="checkbox"/> 14 <input type="checkbox"/> 15 <input type="checkbox"/> 16 <input type="checkbox"/> 17+ <input type="checkbox"/>		29. DATE CLAIM FILED month _____ day _____ year _____	
8. BONA FIDE EMPLOYER (COMPANY NAME / ADDRESS) ACCT. NO _____ NAME _____ STREET _____ CITY _____ STATE ____ ZIP _____ TELEPHONE _____			
9. LAST DAY WORKED Month _____ Day _____ Year _____		10. MAIN OCCUPATION _____	
11. WHY DID YOU LEAVE YOUR BONA FIDE EMPLOYER? LACK OF WORK <input type="checkbox"/> QUIT <input type="checkbox"/> DISCHARGED <input type="checkbox"/> STILL WORKING <input type="checkbox"/> REASON _____			

Please complete the reverse side and return. It must be returned no later than the tenth (10th) day from the date shown below. (Date Employer Reply Sent).

ATTENTION EMPLOYER

This claimant has named you as the last bona fide employer for whom he worked before filing this claim. The information requested must be given in detail and received within ten (10) days from the date in item #29. If you keep this form and reply by letter, please include all information requested and the name and social security number of the claimant. If you do not wish to reply in writing, you may appear in person to present the information requested. If you wish to appear in person, you have the right to representation, and any person designated to appear at the processing to present information on your behalf should either have direct knowledge of the circumstances surrounding the issue or be able to present the written statement of a person who has such knowledge and/or your pertinent written records.

If you are found to be the liable employer and the claimant is determined to be eligible and files a compensable week for benefits, then your account will be charged with benefits paid pursuant to the claim. You will receive a copy of any determination of eligibility made on a claim affecting benefit charges to your account. This determination will include an explanation of your appeal rights; however, if allowed, benefits will be paid immediately even though an appeal is filed. If you are the liable employer, you will receive a quarterly statement of benefits charged to your account.

PLEASE COMPLETE THE REVERSE SIDE AND RETURN TO:

EMPLOYER COPY

Form UCB-101 Employer Copy (back)

Contact the Workforce Center shown on the reverse side within the ten (10) day time limit if you wish to appear or be represented at an interview.

An interview has already been scheduled and will be held at the Workforce Center indicated on _____ at _____
Claimant's Name: _____ Social Security Number: _____ - _____ - _____

1. Please indicate _____ the reason for separation and give information requested so that a determination can be made on the claimant's eligibility for unemployment insurance benefits. Attach additional pages if necessary. Failure to respond by the above date could result in a determination being made without information from you.

LACK OF WORK (NO REASON NECESSARY)
 DISCHARGED: (Give specific reason.) _____

(If discharged for absenteeism, list number and dates of absences) _____

(List any warnings and give dates) _____

(State company policy that was violated, if applicable, and give final incident that caused separation) _____

VOLUNTARILY QUIT: (reason) _____

(If work related, what attempts were made to try to alleviate the condition? What was the agreement at the time of hire regarding this condition, if applicable?) _____

OTHER: (Give specific reason, ex: voluntary retirement, failure to return from a leave of absence (was a definite leave of absence granted, list start and end dates), partially unemployed, etc. Explain in detail.) _____

2. Dates of employment: From _____ To _____

3. During all terms of employment have you paid this claimant as much as: \$ _____? YES NO
If "NO," how much have you paid this claimant in all terms of employment? \$ _____

4. Are you paying, or **will you pay** this claimant a pension or retirement pay within the next twelve months? YES NO
If "YES," monthly amount.....\$ _____ Type _____

What is the effective date of the pension or retirement payment? _____

Did claimant contribute to pension plan? NO YES If "YES," what percent? _____ %

EMPLOYER NAME _____ ACCOUNT NUMBER _____

*EMPLOYER SIGNATURE _____ TITLE _____ DATE _____

ENTER NAME AND TELEPHONE NUMBER OF PERSON TO BE CONTACTED FOR ADDITIONAL INFORMATION
NAME _____ PHONE () - _____

** FORM MUST BE SIGNED IN ORDER FOR INFORMATION TO BE CONSIDERED.*



Form UCB-101-S Request To Employer For Separation Information

UCB-101-S
Revised 5/11
Catalog#: 08086

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE Request To Employer For Separation Information

CLAIMANT'S NAME _____ SOCIAL SECURITY# _____

The claimant named above stated that he/she is a former/current employee of the following employer:

EMPLOYER INFORMATION	
NAME	_____
ADDRESS	_____
ACCT#	TELEPHONE#

1. Dates Worked:
From _____ To _____
2. Total Earnings: \$ _____
3. Claimant's Reason for Separation:
 Still Working
 Lack of Work
 Voluntarily Quit
 Discharged

4. Explanation of Separation: _____

CLAIMANT'S SIGNATURE

This claimant has named you as a former employer for whom he/she worked before filing this claim. The information requested must be given in detail and received within ten (10) days or it cannot be considered in making a determination. If you keep this form and reply by letter, you must include all information requested and the name and social security number of the claimant. If you do not wish to reply in writing, you may appear in person to present the information requested. If you wish to appear in person, you have the right to representation, however, any person designated to appear at the proceeding to present information on your behalf should either have direct knowledge of the circumstances surrounding the issue or be able to present the written statement of a person who has such knowledge and/or pertinent written records.

ATTENTION EMPLOYER

Separation information concerning this claim is needed from you even though you may not be the claimant's very last employer.

Please complete the reverse side and return. It must be returned no later than the tenth (10) day from the date shown below.

Month	Day	Year
-------	-----	------

 Date Employer Reply Sent

PLEASE RETURN TO:

OVER

Form UCB-101-S (back)

- Contact the workforce center shown on the reverse side within the ten (10) day time limit if you wish to appear or be represented at an interview.
- An interview has already been scheduled and will be held at the workforce center indicated on _____ at _____

1. Please indicate the reason for separation and give information requested so that a determination can be made on the claimant's eligibility for unemployment insurance benefits. Attach additional pages if necessary. Failure to respond by the above date could result in a determination being made without information from you.

LACK OF WORK (NO REASON NECESSARY)

DISCHARGED: (Give specific reason.) _____

(State company policy that was violated, if applicable, and give final incident that caused separation.) _____

(List any warnings and give dates.) _____

(If discharged for absenteeism, list number and dates of absences.) _____

VOLUNTARILY QUIT: (Give specific reason.) _____

(If work related, what attempts were made to try to alleviate the condition? What was the agreement at the time of hire regarding this condition, if applicable?) _____

OTHER: (Give specific reason, ex: voluntary retirement, failure to return from a leave of absence (was a definite leave granted, list start and end dates), partially unemployed, etc. Explain in detail.) _____

2. Dates of employment: From _____ To _____

3. During all terms of employment have you paid this claimant as much as: \$ _____ YES NO

If "NO," how much have you paid this claimant in all terms of employment? \$ _____

4. Are you paying, or will you pay this claimant a pension or retirement pay within the next twelve (12) months?

YES NO

If "YES," monthly amount _____ \$ _____ Type _____

What is the effective date of the pension or retirement payment? _____

Did claimant contribute to pension plan? YES No If "YES," what percent %

EMPLOYER NAME _____ ACCOUNT NUMBER _____

EMPLOYER SIGNATURE * _____ TITLE _____

ENTER NAME AND TELEPHONE NUMBER OF PERSON TO BE CONTACTED FOR ADDITIONAL INFORMATION

NAME _____ TELEPHONE () _____

* FORM MUST BE SIGNED IN ORDER FOR INFORMATION TO BE CONSIDERED.

Form NET-101 Request For Information - Internet

Starting July 11, 2011, if your business has employees in South Carolina and pays unemployment insurance taxes, you can respond to all unemployment claims online through SCBOS.

Responding to unemployment claims is time-sensitive, as employers have ten (10) calendar days to provide timely input through the Request for Information (NET-101) employer reply. Don't miss your opportunity to be heard by missing deadlines due to misplaced mail or forgetfulness.

Registering for online claims reponse means that you or your designated representative(s) will receive an email anytime an unemployment claim is filed against your business. Your response can then be returned quickly and efficiently to SCDEW via email. Your representative(s) will also receive an email and/or telephone reminder if SCDEW has received no response as the due date approaches.

The SCDEW-SCBOS notification/response system is designed to guide you in providing the type of information necessary for proper unemployment claim determinations. Reduce follow-up contacts, unnecessary appeals, and potentially your UI tax rates by providing accurate, complete, and timely UI claim responses via email.

Visit us at www.scbos.sc.gov to register your business for online Employer Reply.

Form NET-101 Request For Information - Internet

NET-101
Rev. 3/11

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE REQUEST FOR INFORMATION UNEMPLOYMENT INSURANCE BENEFITS

CLAIMANT'S NAME:

SS#:

NAME WORKED UNDER:

DATE MAILED:

EMPLOYER'S ACCOUNT #:

RETURN WITHIN

EMPLOYER'S NAME
& ADDRESS:

10 DAYS OF THE
ABOVE DATE TO:

FAX NUMBER:

This person has filed a claim for Unemployment Insurance Benefits and named you as a previous employer. Please explain the reason this person no longer works for you so that a determination can be made on eligibility for benefits. If you reply by letter, fax, or email, you must include all information requested, as well as the claimant's name and social security number. For instructions about responding by email, please go to our agency website at www.dew.sc.gov. YOU WILL RECEIVE A DETERMINATION ON THIS CLAIM ONLY IF IT IS FOUND THAT YOU ARE THE BONA FIDE AND/OR LIABLE EMPLOYER.

CLAIMANT'S Reason for Separation:

SEPARATION INFORMATION

LACK OF WORK (No additional written explanation is necessary.)

DISCHARGED: (Give specific reason.)

State company policy that claimant violated, if applicable, and describe the final incident leading to the separation:

List any warnings, note if verbal or written and give dates:

If discharged for absenteeism, list dates of absences:

VOLUNTARILY QUIT (Give specific reason.):

OTHER (Explain in detail.):

Dates of Employment: FROM: _____ TO: _____

During all terms of employment, have you paid this claimant as much as: \$ _____ YES NO

If NO, how much have you paid this claimant in all terms of employment? \$ _____

Are you paying or WILL YOU PAY, this claimant a pension or retirement pay? YES NO

If YES, what amount? \$ _____ PER _____

Did claimant contribute to pension plan? YES NO If YES, what percent? _____ %

EMPLOYER NAME: _____ ACCOUNT NUMBER: _____

EMPLOYER SIGNATURE: ** _____ TITLE: _____

TELEPHONE NUMBER: _____ DATE: _____

**FORM MUST BE SIGNED IN ORDER FOR INFORMATION TO BE CONSIDERED

Form UCB-103B Determination Of Eligibility For Benefits

UCB-103B
REV. 7/10

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P. O. BOX 995, COLUMBIA, S. C. 29202

DETERMINATION OF ELIGIBILITY FOR BENEFITS				
CLAIMANT'S NAME	SOCIAL SECURITY NUMBER	WFC. NO.	TYPE	CATEGORY
WEEKLY BENEFIT AMOUNT	MAXIMUM BENEFIT AMOUNT	EFFECTIVE DATE	BENEFIT YEAR ENDS	DATE OF NOTICE
\$	\$			

It has been determined that you are eligible without disqualification for unemployment compensation. This determination is made based on the South Carolina Code and on evidence available at the time of this notice.

The last separation was from a non-liable employer.

IMPORTANT

THIS DETERMINATION WILL BE THE FINAL DECISION OF THE DEPARTMENT UNLESS YOU FILE AN APPEAL SETTING FORTH IN DETAIL THE GROUNDS FOR APPEAL WITHIN TEN (10) CALENDAR DAYS, INCLUDING WEEKENDS AND HOLIDAYS, FROM THE MAILING DATE SHOWN ABOVE. IF THE TENTH (10TH) DAY FALLS ON A SATURDAY, SUNDAY, OR HOLIDAY, THE APPEAL PERIOD IS EXTENDED TO THE NEXT BUSINESS DAY. YOUR APPEAL MAY BE FILED IN PERSON AT ANY WORKFORCE CENTER OR BY MAIL TO THE "APPEAL TRIBUNAL," AT THE ADDRESS BELOW OR BY FAX (803) 737-0267. FOR ADDITIONAL INFORMATION OR ASSISTANCE IN FILING AN APPEAL, YOU MAY CONTACT YOUR LOCAL WORKFORCE CENTER OR THE APPEALS DEPARTMENT AT (803) 737-2520.

UCB-103B
Rev. 7/10

APPEAL TRIBUNAL
P. O. BOX 995
COLUMBIA, S.C. 29202

SOUTH CAROLINA
DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P. O. BOX 995
COLUMBIA, S. C. 29202
OFFICIAL BUSINESS
FORWARDING SERVICE REQUESTED
U1-5 UCB-103B

INFORMATION FOR EMPLOYER

This determination is based on information furnished the Department on the worker's claim and on the separation report submitted by his last separating employer in accordance with Department Regulations.

If you are the claimant's last employer and you are not satisfied with this determination, you may appeal, provided such appeal is filed with the Department within ten (10) days from the date shown in the upper right corner of the face of this notice.

Appeal forms may be secured at the nearest S.C. Department of Employment and Workforce or you may appeal directly by letter to the Appeal Tribunal at the address shown below.

The South Carolina Code provides that benefits paid to a claimant shall be charged to the account of the most recent covered employer by whom the

claimant has been paid at least eight (8) times his weekly benefit amount, unless it is found by the Department that the claimant was separated from his most recent employment with that employer under disqualifying conditions.

NOTE: Reimbursable employers are not subject to the above benefit charging provisions.

The determination that a claimant is eligible does not necessarily mean that benefits will be paid. It merely sets up a benefit year and weekly and maximum benefit amounts, based on base period wages. In order for the claimant to receive unemployment insurance benefits, he must further qualify on the basis of individual continued claims.

Form UCB-103 Determination By Claims Adjudicator On Claim For Benefits

UCB-103
Rev. 7/10

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P.O. BOX 995, COLUMBIA, S.C. 29202

DATE OF THIS NOTICE

CLAIMANT'S NAME				SOCIAL SECURITY NUMBER	EFFECTIVE DATE	DISQUALIFICATION ENDS	
WFC NO.	TYPE	CATEGORY	WEEKLY BENEFIT AMOUNT	MAXIMUM POTENTIAL ENTITLEMENT	LESS REDUCTION OF	NET TOTAL BENEFITS	BENEFIT YEAR ENDS
			\$	\$	\$	\$	

DETERMINATION BY CLAIMS ADJUDICATOR ON CLAIM FOR BENEFITS

____ You are eligible for benefits from the above effective date.

____ You have been disqualified from receiving benefits or have been found to be ineligible for benefits for the following reason(s).

____ LAST SEPARATION FROM NON-LIABLE EMPLOYER

____ UI CLAIMS ADJUDICATOR

IMPORTANT: THIS DETERMINATION WILL BE THE FINAL DECISION OF THE DEPARTMENT UNLESS YOU FILE AN APPEAL SETTING FORTH IN DETAIL THE GROUNDS FOR APPEAL WITHIN TEN (10) CALENDAR DAYS, INCLUDING WEEKENDS AND HOLIDAYS, FROM THE MAILING DATE SHOWN ABOVE. IF THE TENTH DAY FALLS ON A SATURDAY, SUNDAY, OR HOLIDAY, THE APPEAL PERIOD IS EXTENDED TO THE NEXT BUSINESS DAY. YOUR APPEAL MAY BE FILED IN PERSON AT ANY WORKFORCE CENTER, BY MAIL, ADDRESSED TO THE "APPEAL TRIBUNAL," P.O. BOX 995, COLUMBIA, SOUTH CAROLINA 29202, OR BY FAX (803) 737-3257. FOR ADDITIONAL INFORMATION OR ASSISTANCE IN FILING AN APPEAL, CONTACT YOUR LOCAL WORKFORCE CENTER OR THE APPEALS DEPARTMENT AT (803) 737-2520.

EXPLANATION OF DETERMINATION

South Carolina Code provides varying penalties for a claim deemed not meeting the requirements of the Law. The appropriate Section of the Law is explained below.

South Carolina Code has interpreted "BONA FIDE" employer to be the employer with whom the claimant last earned at least eight (8) times his weekly benefit amount.

Section 41-35-120 (1) provides that a claimant who leaves work without good cause connected with work shall be ineligible for benefits from the effective date of the claim, and until the claimant works and earns at least (8) times the weekly benefit amount of the claim with one or more employers. Personal reasons do not constitute good cause for quitting. Examples of such personal reasons are as follows: Job dissatisfaction without material change in working conditions, lack of transportation, moving to another location, lack of child care, distance to and from work, and domestic problems.

Section 41-35-120 (2) provides that a claimant will be disqualified for benefits if the Department finds that the discharge was for cause connected with work. The period of disqualification shall begin on the effective date of the claim and shall continue for not less than five nor more than twenty-six weeks, with corresponding reduction of the claimant's benefits to be calculated by multiplying the weekly benefit amount by the number of weeks of the disqualification. Discharged for cause as used in the Law means an act or course of conduct in violation of the employee's duties, such as an intentional disregard of the employer's interest, destruction of company property, excessive absenteeism, violation of company rules, or any act of insubordination connected with the employment.

Section 41-35-120 (3) provides that any claimant who has failed, without good cause, to either apply for available suitable work, when so directed by the Department, or accept available suitable work when offered by the Workforce Center or an employer, shall be disqualified until the claimant furnishes satisfactory evidence of having been reemployed and having earned wages of at least eight (8) times the weekly benefit amount.

Section 41-35-120 (6) provides that a claimant shall be disqualified if the Department finds that the claimant retired voluntarily from his most recent work. The disqualification shall begin on the effective date of the claim and continue until the claimant submits evidence of having been reemployed and having earned wages of at least eight (8) times the weekly benefit amount of the claim.

Section 41-35-110 provides that a claimant is eligible for benefits for any week only if the week is claimed according to the regulations, and the claimant has registered and continued to report to an employment office for work as required. In addition, a claimant must be physically "able to work" at his usual occupation which prior training and experience show him to be qualified. Also, a claimant must be "available for work" which means being ready, able and willing to accept suitable full-time work, and that personal circumstances would not prevent him from accepting such work.

No weeks of unemployment will be paid for weeks for which the claimant is held to be unavailable. If the condition which caused the unavailability changes, the claimant may report to the local Workforce Center to reopen his claim.

TO THE CLAIMANT: If you are still unemployed at the end of a period of disqualification or believe you have met the requalification requirements imposed, you may reopen your claim by reporting to the Workforce Center on the earliest possible date following the end of the disqualification, or after meeting the earnings requirement.

TO THE EMPLOYER: South Carolina Code provides that benefits paid to a claimant shall be charged to the account of the most recent "covered" employer by whom the claimant has been paid at least eight (8) times the weekly benefit amount. If it is found by the Department that the claimant was separated under disqualifying conditions, the employer will not be charged.

NOTE: Reimbursable employers are not subject to the above charge provisions, but are charged according to base period wages in a claim.

Form LQWR Lag Quarter Wage Request

LQWR
1-11

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE LAG QUARTER WAGE REQUEST

DEAR EMPLOYER:

MAIL DATE:

_____ has filed for unemployment compensation and indicated that he was employed with your company from _____ to _____. The wage information we have on file does not fully cover the base period for this claim. Please provide us with wage information for the quarter(s) listed below. This information is needed to satisfy the alternate base period provision of S41-27-150 of the SC Code of Laws. Please respond to this request within 12 business days from the mail date. Upon completion of this document, please return by fax to (803) 737-2829.

Claimant's Name:

Social Security Number:

Company Name:

DEW Employer Account Number:

Dates of Employment: _____ to _____

Quarter 1
Ends

\$ _____

Quarter 2
Ends

\$ _____

Quarter 3
Ends

\$ _____

Quarter 4
Ends

\$ _____

Thank you for your assistance.

Redetermination Unit
South Carolina Department of Employment and Workforce

Employer Representative Signature: _____

Job Title: _____

Date: _____

Form LQWR will be mailed to you if the Department needs wage information for the most recently completed quarter to satisfy the alternate base period provision of Section 41-27-150. This form will be pre-printed with any wage information that we already have on file. To prevent further

attempts to collect the wage information, this form should be returned within ten (10) calendar days of the mail date. We ask that you use this form to supply the requested information instead of attaching payroll records.

Form UCB-113 Mass Separation...Total Unemployment

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE MASS SEPARATION – TOTAL UNEMPLOYMENT

- 1.) Employer: _____ 2.) Worker: _____
 Address: _____ Social Security #: _____

 Account#: _____ Date of Birth: _____
 Level of Education: _____ Main Occupation: _____
- 3.) This is to certify the worker named above was separated on _____ due to lack of work. (Date)
- 4.) This worker earned wages in the amount of \$ _____ during the week of separation.
- 5.) Did you pay this worker as much as \$2,608? (If "NO," please enter the amount): \$ _____
 Dates of most recent continuous term of employment... From: _____ To: _____
- 6.) Are you paying, or **will you pay**, this worker a pension or retirement pay within the next twelve months?
 YES NO... If "YES," what amount are you paying, or **will you pay** per month, and what is the effective date of the pension? _____
- a. Please indicate type of retirement: _____
- b. Did worker contribute to a pension plan? YES NO
- c. If "YES," what percent was contributed by the employer? _____
- 7.) Employer's Signature: _____ Date: _____

(Please Tear Here)

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE CALL-IN APPOINTMENT NOTICE

Please provide the worker's name, address, social security number and telephone number in the spaces below. This information will be used to schedule the worker to report to the Workforce Center to file a claim.

Social Security Number: _____
 Telephone Number: _____
 Worker: _____
 Address: _____

DO NOT WRITE IN THIS BOX			
Information was received indicating you were separated from employment due to lack of work. In order to file a claim for unemployment insurance benefits, PLEASE REPORT IN PERSON WITH THIS NOTICE ON THE DATE SCHEDULED BELOW.			
Month	Day	Year	Time

Report to the Workforce Center Shown Below :

FAILURE TO REPORT AS INSTRUCTED WILL DELAY BENEFITS

UCB-113
Rev. 6/10
Catalog #: 08180

Form UCB-113 should be submitted when an employer separates ten (10) or more workers (*on or about the same time*) for an extended or indefinite period due to lack of work. This form should be used when the employer has no work to offer the individual and no job attachment exists between the employer and the worker. The employer may file these forms when less than ten (10) workers are separated upon approval by the local Workforce Center. Form UCB-113 is not to be used for a regular vacation period or any short-term layoff. The worker should be informed that the company is, in effect, requesting that a claim be started, and to avoid duplication of effort, the worker should not report to the local office until instructed to do so. Once the local office receives the UCB-113, they will schedule the claimant's visit. This form is available at your nearest local Workforce Center.

Form UCB-114 Low Earnings and Partial Claim Report

UCB-114... Revised 5/10
Catalog#: 08195

1. LOCAL OFFICE NUMBER

**SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
LOW EARNINGS AND PARTIAL CLAIM REPORT**

PLEASE PRINT USE BLACK INK WHEN COMPLETING THIS FORM.....(See reverse side for instructions.)

THIS IS TO CERTIFY THAT THIS WORKER WAS EMPLOYED DURING CLAIM WEEK ENDING...

2. WORKER'S NAME

NAME WORKED UNDER (if different)

3. MAILING ADDRESS

4. CITY STATE ZIP

5. COUNTY OF RESIDENCE (see reverse side for name and code)

9. EMPLOYER ACCOUNT NUMBER

10. EMPLOYER NAME and TELEPHONE NUMBER

6. SOCIAL SECURITY NUMBER

7. CLAIM WEEK ENDING DATE
Monch Day Year

8. FEMALE MALE
- ETHNIC CODE RACE CODE
- 1. Hispanic or Latino 1. White
 - 2. Not Hispanic or Latino 2. Black or African American
 - 3. Information Not Available 3. Asian
 - 4. American Indian or Alaska Native
 - 5. Native Hawaiian or Other Pacific Islander
 - 6. Information Not Available

11. TOTAL OF WAGES AND OTHER EARNINGS DURING THIS WEEK

(This includes earnings made with any other employer.)

12. TOTAL MONTHLY PENSION AMOUNT RECEIVED.

(EXCLUDE SOCIAL SECURITY)

13. IS THIS WORKER A CORPORATE OFFICIAL OF THIS BUSINESS? YES NO

14. IS THIS WORKER THE CHILD (less than 18 years old), SPOUSE OR PARENT OF EMPLOYER? (Proprietorships/Partnerships Only) YES NO

TO BE COMPLETED BY WORKER

15. HAS YOUR ADDRESS CHANGED SINCE YOU LAST FILED FOR UNEMPLOYMENT INSURANCE BENEFITS? YES NO

(It is important that you verify your address in 3, 4, and 5.)

16. I CERTIFY UNDER PENALTY OF PERJURY THAT I AM A CITIZEN OR NATIONAL OF THE UNITED STATES. YES NO

(If NO, complete Number 17.)

(DO NOT complete if #16 is answered YES.)

17. I HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT I AM IN A SATISFACTORY IMMIGRATION STATUS. YES NO

18. WORKER'S TELEPHONE NUMBER: _____

ITEM 11 ABOVE MUST SHOW TOTAL EARNINGS FROM THIS EMPLOYER AS WELL AS ANY OTHER EMPLOYER.

WORKER'S CERTIFICATION: I certify that I was able to work and available for work during the week claimed. I certify that the answers on this form are true and correct to the best of my knowledge. I understand that the law provides penalties for making false statements to obtain or increase benefits.

EMPLOYER'S CERTIFICATION: I certify that for the period covered by this claim, the worker was employed and accepted all available work.

WORKER'S SIGNATURE

DATE OF PREPARATION

EMPLOYER'S SIGNATURE

**RETURN ORIGINAL FORM ONLY
THIS FORM WILL BE MACHINE READ.....DO NOT FOLD OR BEND**

Form UCB-114 should be submitted when a worker has worked all available hours, but less than his customary full-time hours, earned less than normal full-time wages because of lack of work during a claim week (*seven (7) day period ending on Saturday*), continues to have a job attachment relationship with the employer, and earns less than his unemployment insurance weekly benefit amount.

Form UCB-114 should also be submitted when a worker has performed no services because of lack of work during a claim week, but continues to have a job attachment relationship, and the employer expects to have work available for the worker in the near future. This means that Form UCB-114 may be used for vacation periods and other short-term layoffs.

The UCB-114 **MUST NOT BE SUBMITTED** if the worker is not physically able or available. These workers (*claimants*) must report to the nearest local office so the issue can be investigated. This form is available by contacting the Claims Control Unit at (803) 737-2532.

Update on UCB-114 Filing

Partial or Temporary Employment



South Carolina Department of
Employment and Workforce



Update on UCB114 Filing

INFORMATION - WHAT IS CHANGING and IMPROVING?

The South Carolina Department of Employment & Workforce is improving the way you file your UCB114

If you file the UCB114 (Low and Partial Earnings Claims Reports) on behalf of your employees, the way you file is changing. This letter is to inform you that the UCB114 filing will be going **online** through SCBOS (South Carolina Business One Stop), www.scbos.sc.gov in March 2011. **SCDEW will no longer support BEN Claim filings for the UCB114 after April 29th, 2011.**

Advantages of electronic filing

1. Reduces processing costs of state government
2. Quicker cycle time to process the claim
3. Qualified claimants receive benefits faster
4. An Internet based solution with secure data exchange

ACTION - WHAT YOU MUST DO?

1. **Go to the website.** When you need to file your UCB114 -go to www.scbos.sc.gov/ucb114.aspx.
2. **Log-in or register.** If you already have an SCBOS user id, you do not need to create another. All necessary instructions and information you need in order to file your UCB-114 correctly will be provided at the SCBOS web site.
3. **Enter the business information:** SCDEW account number and SCDEW PIN.
4. **Enter the claimant information:** Either enter the information online for each claimant **or** you may choose to upload a pre-formatted file. We HIGHLY recommend the manual process for 20 or less employees. You will have the ability later on to use previous 114 filings that have been completed in SCBOS.
5. **Finish the filing and receive a receipt** in your user workspace of the claims you just filed.

QUESTIONS?

If you do not have internet access you can use computers at your local library or a DEW workforce center. If your business has less than 10 employees you may contact DEW claims control at 803-737-2532 to request a UCB114 paper form be mailed to you. The UCB114 will be online March 13th 2011 at www.scbos.sc.gov/ucb114.aspx. If you are unsure, the SCBOS Helpdesk can be reached at 803-898-5690 or by chat, email, to help explain the SCBOS website.

Extra Information

Remember, you will always need the following information:

- Business SCDEW Account Number & PIN
- Week Ending Day as confirmed by SCDEW
- Corporate Officer information
- For each claimant you will need 1-7:
 1. Claimant's Social Security Number
 2. First, Last name, middle initial of claimant
 3. Claimant's address
 4. Claimant's race
 5. Claimant's ethnicity
 6. Claimant's U.S. Citizenship information
 7. Claimant's telephone number
 8. Claimant's Date of Birth

March 1, 2011

Official Correspondence from SCDEW & SCBOS

Form UCB-214 Request To Employer For Separation Information

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P. O. BOX 1477
COLUMBIA, S.C. 29202
REQUEST TO EMPLOYER FOR SEPARATION INFORMATION

In order to comply with the U. S. Supreme Court decision in the case of California Department of Human Resources Development vs. Judith Java, benefit payments are no longer withheld pending a determination of employer liability. You may receive a Form UCB-103, Determination By Claims Adjudicator On Claim For Benefits about the time this request for information reaches you. You should proceed to furnish the information requested below within the time provided for a reply. A determination of liability will then be made. If the resultant determination relieves you of liability for benefit payments on this claim, you will be notified and all benefits previously paid and charged to your Experience Rating Account will automatically be removed. NOTE: Reimbursable employers are not subject to the charge removal provisions.

The records in our office indicate that you were the most recent liable employer by whom the subject claimant was paid as much as eight times his weekly benefit amount. The information requested below will be used in making a determination as to the proper charging of benefits, which may affect your experience rate under the South Carolina Code.

If the information requested below is not received by the Department within nine (9) days from the date of this notice, as required by Regulation 47-19 A 1 (c), a determination will be issued from which no protest can be considered.

The Law provides that benefits paid to a claimant shall be charged to the Experience Rating Account of the most recent liable employer by whom the claimant was paid as much as eight times his weekly benefit amount unless it is determined that the claimant (a) voluntarily left his most recent employment with that employer without good cause, (b) was discharged from his most recent employment by that employer for cause connected with his work or (c) subsequent to his most recent employment refused without good cause to accept an offer of suitable work made by that employer, if in any such case, the employer furnishes the Department with such notices regarding the separation of the individual from work as required by Regulation 47-19, or the refusal of the individual to accept an offer of suitable work as required by Regulation 47-23 of the Department Rules and Regulations.

Please give full details concerning the separation to insure that a fair determination may be made.

BENEFIT DIVISION
NONMONETARY UNIT

EMPLOYER'S STATEMENT

Γ

1

DATE OF NOTICE

CLAIMANT'S NAME:
SOCIAL SECURITY NO:

L

J

1. Reason for Separation (Explain Fully): _____

2. Dates of Employment: From _____ to _____ (Last Day Worked)

3. Enter the total amount of earnings which you paid the claimant during

a. The current quarter \$ _____ .

b. The last completed calendar quarter \$ _____ .

4. Date _____ Signed _____
Title _____

MAIL TO: SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
POST OFFICE BOX 1477
COLUMBIA, S. C. 29202
FAX TO: (803) 737-0499

UCB-214
Rev. 7/10

VACATION PROVISIONS

INTERPRETATION OF SECTION 41-27-370 (3) and (4)

For any week with respect to which the Department finds an individual is unemployed due to a vacation period, the following rules shall apply:

1. No individual may be considered unemployed in any week for which he receives vacation pay.
2. No individual shall be eligible to receive benefits or waiting week credit for any week during which he is unemployed due to a vacation shutdown when:
 - (a) There exists a written contract between employer and employees which specifically provides for a vacation period without pay, not to exceed two weeks per calendar year.
 - (b) The individual was notified at the time of employment of the employer's vacation policy providing for a vacation layoff without pay, not to exceed two weeks per calendar year.
 - (c) The individual was paid regular wages for such week of unemployment.

The above provisions in paragraph 2(a), (b) and (c) will not be applicable if the employer fails to comply with regulations and procedures of the Department regarding the filing of the employer's vacation policy and mass claims in connection with the vacation period.

Any employer wishing to have a vacation policy approved is required to file a letter with the South Carolina Department of Employment and Workforce specifically outlining such policy in regard to the dates of the vacation period(s) and the manner in which employees are notified. Mail to: South Carolina Department of Employment and Workforce, ATTN: UI Benefits Director, PO Box 1477, Columbia, South Carolina 29202. Additionally, any modifications to a previously approved vacation policy must be submitted at least 30 days prior to the scheduled vacation period.

APPEALS

Appeals to Appellate Panel

An employer who wishes to appeal a determination of a claim examiner may seek advice from the nearest Workforce Center of the South Carolina Department of Employment and Workforce or otherwise furnish, in duplicate, Form APP-100 or letter of appeal to the Appeal Tribunal, S.C. Department of Employment and Workforce, P.O. Box 995, Columbia, S.C., 29202. According to the South Carolina Code under Section 41-35-660, an appeal from any such determination must be filed not later than ten (10) calendar days, including weekends and holidays, from the mailing date of the determination. If the tenth (10th) day falls on a Saturday, Sunday, or holiday, the appeal period is extended to the next business day. If such appeal is in order, or has not been withdrawn, interested parties will be notified of the date, place, and hour that a hearing will be heard by a Hearing Officer. Notice of hearing is mailed at least seven (7) days prior to the hearing. Appeals are usually heard in the local Workforce Center (*see Form APP-105*).

After taking testimony under oath and reviewing the record in light of such developments, the hearing officer issues an Appeal Tribunal Decision. Copies are mailed to interested parties.

Appeals to the Appellate Panel

Appeals from the Appeal Tribunal to the Department are made by using Form APP-111, in duplicate, or by submitting a letter of appeal to the Department, P.O. Box 995, Columbia, S.C. 29202, within ten (10) days from the date of issuance of the Tribunal's decision.

If the appeal to the Department is accepted, notice is furnished to interested parties and a hearing scheduled before the

Form APP-105 Notice Of Hearing Before Appeal Tribunal

Department in its capacity as a Board of Review. Notification of the hearing is mailed seven (7) days in advance of the hearing date. This hearing is limited to a review of the record and oral or written arguments. No additional testimony is taken. Interested parties may appear in person or be represented by counsel. The Department, like the Appeal Tribunal, may affirm, modify or reverse appeals before it.

Appeals to Courts

The S.C. Code also provides for appeals from the decision of the Department to the Courts of the State.

Administrative Appeals

A. At the request of an interested party, the Appeal Tribunal will review any administrative determination with respect to the status, liability, and applicable contributions rate and will issue an administrative ruling affirming, modifying, or reversing the status unit supervisor's determination. The status unit supervisor's determination becomes final within 30 days from the date of the document.

B. An administrative ruling will be reviewed by the Department upon the appeal of such employing unit or employer, provided:

The appeal is made in writing and mailed or delivered to the Department not more than 30 days after the date of the administrative ruling; AND the appeal contains a clear and concise statement of the reasons therefore.

The Department shall designate a Hearing Officer to conduct the hearing. The hearing shall be conducted in the same manner as a hearing of an appeal of a claim for benefits. A written decision will be issued by the Department setting forth its findings of fact and conclusions of law.

APP-105
Rev. 3/10

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE
P.O. Box 995, Columbia, South Carolina 29202
NOTICE OF HEARING BEFORE APPEAL TRIBUNAL

Claimant's Name: _____ Social Security Number: _____
Address: _____
Employer's Name: _____

Appeal Number: _____ Hearing Date: _____ (Month/Day/Year) Hearing Time: _____ (Hour/Minute)
Hearing Location: _____

Before: _____

IMPORTANT: IF YOU HAVE APPEALED AND FAIL TO APPEAR WITHIN TEN (10) MINUTES AFTER THE SCHEDULED TIME FOR THE HEARING TO BEGIN, YOUR APPEAL MAY BE DISMISSED. FAILURE OF EITHER PARTY TO PARTICIPATE MAY RESULT IN YOUR INTERESTS BEING ABANDONED.

THE HEARING WILL NOT BE POSTPONED EXCEPT FOR AN EMERGENCY. Contact a representative of the Department at (803) 737-2520, AT ONCE, if you cannot be present at the time scheduled and wish to request a postponement of the hearing. Also, if you require any special needs, such as an interpreter, please contact us prior to the hearing.

ISSUES

_____ Voluntary Quit	_____ Voluntary Retirement	_____ Timeliness of Appeal
_____ Discharge	_____ Absence from Hearing	_____ Fraud & Overpayment
_____ Availability	_____ Overpayment	_____ Job Offer & Referral
_____ Eligibility	_____ Other _____	

EVIDENCE: This hearing is your only chance to testify and present evidence. Sworn testimony is required from witnesses with first-hand knowledge. Any documents that you want considered must be submitted with an original and two copies. The original will be returned. No testimony or evidence can be considered from witnesses who are not present.

SUBPOENAS: If a witness is reluctant to appear, you may apply for a subpoena through the Workforce Center or the Appeal Tribunal at (803) 737-2520.

LEGAL REPRESENTATION: An attorney licensed to practice in South Carolina may represent you. It is your responsibility to obtain representation prior to the hearing. Fees charged to represent claimants are limited to the greater of \$125.00 or the claimant's weekly benefit amount per appearance.

BENEFITS: A claimant should continue to file for benefits during the appeal process. Weeks not claimed cannot be paid, even if the claimant is held eligible.

This notice supersedes any previous hearing notice you may have received. If the date on this notice is later than the date on any other notice, you should assume that the previous hearing has been postponed and follow the instructions on this notice.

Please note the hearing may result in an increase, decrease, or no change in the disqualification.

MAILING DATE: _____

NO CELL PHONES OR CHILDREN ARE ALLOWED IN HEARINGS

GENERAL INFORMATION ON THE SOUTH CAROLINA CODE IS ON THE BACK OF THIS NOTICE.

FIELD SERVICE DEPARTMENT

The Field Service Department consists of the Central Office staff, seven geographically located district offices and three satellite offices, which are listed on Page 55. All district offices consist of both Tax and Benefit Payment Control Field Deputies. The primary function of the Field Service Department is to provide assistance to other Departments in the UI Division with regard to the integrity of the UI program. By virtue of authority vested in the South Carolina Department of Employment and Workforce Law Sections 41-29-150 and 41-29-190 Field Service Field Deputy's are authorized to make such inspections and examinations of books, records, etc., take depositions and issue subpoenas necessary to enforce the provisions of the South Carolina Department of Employment and Workforce Act and Regulations of the Department.

FIELD SERVICE TAX RESPONSIBILITIES

The investigations performed by the Tax Field Deputies include employer tax liability; necessary changes to employer accounts; acquisitions; securing delinquent reports from employers involving subpoenas and prosecution if necessary; and auditing employer accounts to ensure proper employee classification and compliance with the law. Tax Field Deputies are available to answer questions and provide information regarding tax liabilities and wage reporting. Employers or their representatives who have questions regarding unemployment tax issues may contact their nearest Tax Field Service Office, which is listed on page 57, for assistance.

FIELD SERVICE BENEFIT PAYMENT CONTROL RESPONSIBILITIES

The Benefit Payment Control Section (BPC) is responsible for protecting the integrity of the Agency's unemployment and training systems. BPC conducts a continuous program for the prevention and detection of fraud and non-fraud overpayments that occur from violations of Sections 41-41-20 and 41-41-40 of the South Carolina Code. BPC also makes every effort to collect the overpayments established.

OVERPAYMENT DETECTION

In order to detect fraud and abuse in the Unemployment Insurance Program, claims for unemployment insurance benefits are audited each quarter and crossmatched weekly with the National and State Directories of New Hire by the Benefit Payment Control Unit. The quarterly audit is accomplished by crossmatching benefit payments against wages reported by employers via the *Employer Quarterly Report of Employee Wages (Form UCE-120)*. The weekly audits crossmatching information against the State and National Directories of New Hire are utilized to identify individuals who are currently filing for unemployment insurance benefits that have been newly hired or rehired by an employer. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (Federal Welfare Reform) requires employers to report specific data elements for each newly hired or rehired employee within twenty (20) days. More information regarding the South Carolina New Hire Reporting program can be found at <http://www.scnewhire.com>.

When a conflict between week(s) claimed by a claimant and either employer reported wages or new hire data is identified, the Benefit Payment Control Unit will notify the employer of the potential conflict via the BPC-178 form. The information is requested on the basis of weekly benefits paid and weekly earnings that may or may not have been reported to the Department by the claimant. By the employer completing the BPC-178 form in it's entirety and via the manner the information is requested prescribed by law (See <http://www.dol.gov/whd/regs/compliance/whdfs21.pdf> for more information), the Benefit Payment Control Unit is able to verify whether or not the correct amount of benefits was paid to the claimant. Since it is ultimately the claimant's responsibility to report their weekly earnings while filing for benefits, failure to do so may result in an overpayment of benefits.

FIELD SERVICE DEPARTMENT

OVERPAYMENT PREVENTION

Report
Unemployment
Insurance **FRAUD**

Why take a chance with fraud?
Report anything affecting your claim and benefit rights.

Report individuals or employers who are suspected of
committing fraud and abusing the Unemployment insurance system

[Click here for more information](#)

South Carolina
Protect your benefits
4000 1234 5678 9010 DEBIT
VISA

The Field Service Division also utilizes tip and lead information provided by the general public, employers and third parties to detect claim fraud and employer fraud. To report individuals who are collecting unemployment insurance benefits while working or to report an employer who is misrepresenting any tax liabilities owed to SCDEW, visit the Department's web site at <http://dew.sc.gov/emp-content-ui-fraud.asp> to discover the methods fraud can be reported to the Department.

UNEMPLOYMENT INSURANCE DIVISION
Tax Field Deputy Offices

OFFICE LOCATION	TELEPHONE & FAX NUMBERS	MAILING ADDRESS	COUNTIES SERVED
Aiken, S.C.	Tel.# (803) 641-7634 Fax# (803) 641-7644	1571 Richland Avenue East P.O. Box 3517 Aiken, S.C. 29802	Aiken
Anderson, S.C.	Tel.# (864) 226-5396 Fax# (864) 225-9793	4120 Clemson Boulevard Suite C P.O. Box 635 Anderson, S.C. 29622	Abbeville, Anderson, Greenwood, McCormick, Oconee
Beaufort, S.C.	Tel.# (864) 522-1170 Fax# (864) 522-0593	164 Castle Rock Road P.O. Box 6474 Beaufort, S.C. 29903	Beaufort, Jasper
Charleston, S.C.	Tel.# (843) 792-7171 Fax# (843) 792-7150	176 Lockwood Drive P.O. Box 20665 Charleston, S.C. 29413-0665	Allendale, Barnwell, Bamberg, Berkeley, Charleston, Colleton, Dorchester, Hampton,
Columbia, S.C.	Tel.# (803) 737-3053 Fax# (803) 737-2665	1500 Wayne Street P.O. Box 534 Columbia, S.C. 29202	Calhoun, Chester, Edgefield, Fairfield Lancaster, Lexington Newberry, Orangeburg, Richland, Saluda
Hartsville, S.C.	Tel.# (843) 857-9309 Fax# (843) 857-9279	1319 S. Fourth Street Hartsville, S.C. 29550	Chesterfield, Darlington, Clarendon, Dillon, Florence, Lee, Kershaw, Marion, Marlboro Sumter, Williamsburg
Greenville, S.C.	Tel.# (864) 232-5189 Fax# (864) 232-1544	706 C. Pendleton Street P.O. Box 2506 Greenville, S.C. 29602	Greenville, Laurens, Pickens
Conway, S.C.	Tel.# (843) 347-5400 Fax# (843) 232-1544	200-B Victory Lane Conway, SC 29526	Georgetown, Horry
Rock Hill, S.C.	Tel.# (803) 329-2363 Fax# (803) 329-5106	1228 Fincher Road P.O. Box 12105 Rock Hill, S.C. 29731	York
Spartanburg, S.C.	Tel.# (864) 585-2241 Fax# (864) 585-6716	440 S. Church Street P.O. Box 3521 Spartanburg, S.C. 29304	Cherokee, Spartanburg, Union

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE

UNEMPLOYMENT INSURANCE DIVISION
Benefit Payment Control Field Deputy Offices

OFFICE LOCATION	TELEPHONE & FAX NUMBERS	MAILING ADDRESS	COUNTIES SERVED
Anderson, S.C.	Tel.# (864) 226-5396 Fax# (864) 225-9793	4120 Clemson Boulevard Suite C P.O. Box 635 Anderson, S.C. 29622	Abbeville, Anderson, Edgefield, Greenwood, McCormick, Oconee
Charleston, S.C.	Tel.# (843) 792-7171 Fax# (843) 792-7150	176 Lockwood Drive P.O. Box 20665 Charleston, S.C. 29413-0665	Beaufort, Berkeley, Charleston, Colleton, Dorchester, Hampton, Jasper
Columbia, S.C.	Tel.# (803) 737-1970 Fax# (803) 737-0299	1550 Gadsden Street P.O. Box 995 Columbia, S.C. 29202	Aiken, Allendale, Bamberg, Barnwell, Calhoun, Chester, Clarendon, Fairfield, Kershaw, Lancaster, Lexington, Orangeburg, Richland, York
Hartsville, S.C.	Tel.# (843) 857-9309 Fax# (843) 857-9279	1319 S. Fourth Street P.O. Box 1261 Hartsville, S.C. 29550	Chesterfield, Darlington, Florence, Lee, Marlboro, Sumter, Williamsburg
Greenville, S.C.	Tel.# (864) 232-5189 Fax# (864) 232-1544	706 Pendleton Street P.O. Box 2506 Greenville, S.C. 29601	Greenville, Pickens
Conway, S.C.	Tel.# (843) 347-5400 Fax# (843) 448-9221	200-B Victory Lane Conway, SC 29526	Dillon, Georgetown, Horry, Marion
Spartanburg, S.C.	Tel.# (864) 585-2241 Fax# (864) 585-6716	440 S. Church Street P.O. Box 3521 Spartanburg, S.C. 29304	Cherokee, Laurens, Newberry, Saluda, Spartanburg, Union

RE ~~U~~neemployment Office



The SC Department of Employment and Workforce
can now facilitate or provide:

- Staffing and recruitment assistance
- Tax incentives for hiring specific individuals
- Labor market information and analysis
- Financial assistance opportunities for employee training
- Layoff aversion strategies and assistance
- The Virtual OneStop System (www.SConestop.org), an online search engine available 24 hours, seven days a week that enables you to recruit candidates and research job market trends
- Individualized on-site assistance throughout the business cycle

For more information, contact 803.737.2806.

SC Department of Employment and Workforce
www.dew.sc.gov



SCDEW WORKFORCE CENTERS

COLUMBIA ADMINISTRATIVE OFFICE	1550 GADSDEN STREET	(803) 737-2400
Abbeville	353 Highway 28 By-Pass	(864) 459-5486
McCormick *	109 W. Augusta Street	(864) 465-3649
Aiken	1571 Richland Avenue E.	(803) 641-7640
Anderson	309 W. Whitner Street	(864) 226-6273
Barnwell	248 Wall Street	(803) 259-7116
Allendale *	3489 Allendale Fairfax Highway	(803) 584-3263
Beaufort	914 Boundary Street	(843) 524-3351
Ridgeland *	110 W. Main Street	(843) 726-3750
Bennettsville	Highway 9 W., Cheraw Highway	(843) 479-4081
Chesterfield *	201 N. Page Street	(843) 623-2147
Camden	205 E. Dekalb Street	(803) 432-5153
Charleston	176 Lockwood Boulevard	(843) 792-7070
Chester	764 Wilson Street	(803) 377-8147
Clinton	18 Hazel Drive	(864) 833-0142
Columbia	700 Taylor Street	(803) 737-5627
Eastover*	Eastover Town Hall, 624 Main Street	(803)353-2281
Florence	1558 W. Evans Street	(843) 669-4271
Gaffney	133 Wilmac Road	(864) 489-3112
Georgetown	2704 Highmarket Street	(843) 546-8581
Greenville	706 Pendleton Street	(864) 242-3531
Greenwood	519 Monument Street	(864) 223-1681
Edgefield *	Edgefield Neighborhood Center, 400 Church St., Rm. 306	(803) 637-4029
Hampton	12 Walnut Street East	(803) 943-3291
Hartsville	1319 S. Fourth Street	(843) 332-1554
Horry	200 Victory Lane	(843) 234-9675
Kingstree	530 Martin Luther King, Jr. Avenue	(843) 354-7436
Lancaster	705 N. White Street	(803) 285-6966
Lexington	714 S. Lake Drive, Suite 140	(803) 359-6131
Liberty	317 Summit Drive	(864) 843-9512
Marion	2413 E. Highway 76	(843) 423-6900
Dillon *	401 W. Main Street, Suite 301	(843) 774-0581
Moncks Corner	107 East Main Street	(843) 761-4400
Newberry	833 Main Street	(803) 276-2110
Saluda *	407 W. Butler Avenue	(864) 445-2047
Orangeburg	1804 Joe S. Jeffords Highway	(803) 534-3336
Bamberg *	527 Beech Avenue, Denmark	(803) 703-1040
Rock Hill	1228 Fincher Road	(803) 328-3881
York *	DSS Building, W. Liberty Street	(803) 684-8177
Seneca	11091 Radio Station Road	(864) 882-5638
Spartanburg	440 S. Church Street	(864) 573-7231
Summerville	2885 W. 5th North Street, Crossroads Plaza	(843) 821-0695
Sumter	29 E. Calhoun Street	(803) 773-7359
Manning *	215 N. Brooks Street	(803) 435-8633
Union	440 Duncan Highway	(864) 427-5672
Walterboro	101 Mable T. Willis Boulevard	(843) 538-8980
Winnsboro	1009 Kincaid Bridge Road	(803) 635-2292

* Itinerant Office

INTERNET WEBSITE INFORMATION



Created by Section 41-27-10 of the South Carolina Code, the Employment and Workforce is responsible for administering South Carolina's Code. The agency operates in the Workforce Development policy arena and has a threefold mission thrust:

Workforce Insurance...including services provided through an Unemployment Insurance Program that provides benefit payments to qualified individuals unemployed through no fault of their own and which is financed through employer-based insurance premiums collected by the Agency.

Workforce Exchange...including services provided through a network of 35 local Workforce Centers that assist employers and workers seeking employment services.

Workforce Preparation...including services provided through the Workforce Investment Act (WIA). Through a "One-Stop" delivery system, customers can access employment services, labor market information, job search assistance, education, job training/retraining, and other services at career centers across the state.

All of the South Carolina Department of Employment and Workforce's programs are open to all citizens in South Carolina.

To get a more detailed look at each program and its services please visit our website:

dew.sc.gov

Pages 62-66 reflect the South Carolina Department of Employment and Workforce's website information and facsimiles of some web pages.

WEBSITE/Unemployment Insurance

Employers - UI Insurance

The screenshot shows the DEW website header with navigation links (home, weather, weather alert, media center, contact us) and a main banner for the South Carolina Department of Employment and Workforce. Below the banner are four main navigation categories: Job Seekers, Claimants, Employers, and The Basics. A search bar is located on the right side of the page. The main content area is titled "UI Insurance" and lists various services for employers, including Employer Accounts, Claimant Eligibility, Appeals, Cafeteria Plans, Special Coverage, Transfer Of Experience Rating Reserve By Succession, Transfer Experience Rating Reserve By Partial Succession, Contribution Payments, Submitting Payment by Credit ACH, and Bonding Requirement of Certain Non-Profit Organizations. On the right side, there are sections for "Latest News" and "2010 SC Unemployment Legislative Changes", each with a list of relevant news items and links. The footer contains logos for SC.gov, South Carolina online, Palmetto Workforce Connect, SciWay, WORKSC, and Twitter, along with legal and privacy information and copyright details.

home weather weather alert media center contact us

deW SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE

JOB SEEKERS
JOB TRAINING RESOURCES VETERANS

CLAIMANTS
ELIGIBILITY FILING BENEFITS FAQ

EMPLOYERS
WORKERS TAXES SERVICES FAQ

THE BASICS
TAXPAYER INFO PEOPLE OFFICES UI

Quick Links: [File a Claim](#) | [Virtual OneStop \(VOS\)](#) | [LMI](#) | [Offices](#) | [Unemployment Rate: 9.8%](#)

Search:

UI Insurance

- [Employer Accounts](#)
- [Claimant Eligibility](#)
- [Appeals](#)
- [Cafeteria Plans](#)
- [Special Coverage](#)
- [Transfer Of Experience Rating Reserve By Succession](#)
- [Transfer Experience Rating Reserve By Partial Succession](#)
- [Contribution Payments](#)
- [Submitting Payment by Credit ACH](#)
- [Bonding Requirement of Certain Non-Profit Organizations](#)

Latest News

- [South Carolina's Employment Situation - April 2011](#)
- [Data Sharing Agreement Signed Between DEW and ORS](#)
- [Payment Plan for Unemployment Insurance Taxes is Available to SC Employers](#)

2010 SC Unemployment Legislative Changes

- [Summary of 2010 Legislative Changes](#)
- [Official 2011 Unemployment Tax Rate Table](#)
- [Frequently Asked Questions](#)

News Releases and Presentations

- [Notice to All S.C. Employers Regarding FUTA Increase in 2010](#)
- [Presentation to Chamber of Commerce](#)
- [2011 State Workforce Development Partnership Symposium](#)
- [SCDEW Partners with SCOS to Improve Service to Employers](#)

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<http://dew.sc.gov/emp-content-ui.asp>

WEBSITE/Unemployment Insurance (continued)

Employers - Forms, Records and Reports



Quick Links: [File a Claim](#) | [Virtual OneStop \(VOS\)](#) | [LRI](#) | [Office](#) | Unemployment Rate: 9.8%

Search:

Forms, Records & Reports

- [Preserving Workers' Records](#)
- [Submitting Payment with Contribution Report](#)
- [Facsimile Reports](#)
- [Employer-Filed Claims](#)
- [SCWages](#)
- [Correcting Wages Reported Errors](#)
- [Reporting Wages of Multi-State Workers](#)
- [Employer Quarterly Contribution and Wage Report](#)
- [Statement to Correct Reported Information](#)
- [UI Coverage for School-to-Work participants and other forms](#)
- [Employer Status Report](#)
- [Forms Available for Download](#)
- [Employer Claims and Appeals Information Forms](#)
- [Claimant Forms](#)
- [SCWages Program System—Requirements](#)
- [Why Can't I Have A Blank Form?](#)
- [Form Production Details](#)



Latest News

- [South Carolina's Employment Situation - April 2011](#)
- [Data Sharing Agreement Signed Between DEW and ORS](#)
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- [Summary of 2010 Legislative Changes](#)
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Frequently Asked Questions

- [News Releases and Presentations](#)
- [Notice to All S.C. Employers Regarding FUTA Increase in 2010](#)
- [Presentation to Chamber of Commerce](#)
- [2011 State Workforce Development Partnership Symposium](#)
- [SCDEW Partners with SCBOS to Improve Service to Employers](#)



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<http://dew.sc.gov/emp-content-forms.asp>

WEBSITE/Unemployment Insurance (continued)

Claimants - Understanding Claims Process

SOUTH CAROLINA DEPARTMENT OF EMPLOYMENT AND WORKFORCE

JOB SEEKERS
JOBS TRAINING RESOURCES VETERANS

CLAIMANTS
ELIGIBILITY FILING BENEFITS FAQS

EMPLOYERS
WORKERS FAIRS SERVICES FAQS

THE BASICS
TAXPAYER INFO PEOPLE OFFICES LHM

Quick Links: [File a Claim](#) | [Virtual OneStop \(VDS\)](#) | [LMI](#) | [Offices](#) | [Unemployment Rate: 8.8%](#)

Search:

Understanding Claims Processes

Learn all about claims and understand how our claims processes work. Access services and resources designed to help you get back to work. Build a strong resume and register for work. Find information on benefits eligibility and file for weekly benefits online or by phone. Learn about benefits, seek employment and educational opportunities and financial aid; use your down time to sharpen your work skills. Check your benefit payment status. Our FAQs answer many questions and our services help you use down time productively. Set up automatic benefits deposits and find links and resources concerning Social Security, educational enhancement, transportation, healthcare, and legal assistance.

Our Claims Processes

- [Re-Employed?](#)
- [Details & Fine Points](#)
- [Disqualification](#)
- [Fraudulent Claims](#)
- [Apply For Benefits/Register For Work](#)
- [File Weekly Claim Online](#)
- [File Weekly Claim By Phone Using TelClaim](#)

Latest News

- [South Carolina's Employment Situation - April 2011](#)
- [Data Sharing Agreement Signed between DEW and ORS](#)
- [Payment Plan for Unemployment Insurance Taxes is Available to SC Employers](#)

Job Relocation - Making Smart Financial Choices After a Job Loss
(Brochure - English, Spanish)

SC-GOV | South Carolina | Palmetto Workforce Connections | SCIWAY | WORK SC | Twitter

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<http://dew.sc.gov/claim-guide.asp>

WEBSITE/Unemployment Insurance (continued)

Knowledge Base



Quick Links: [File a Claim](#) | [Virtual OneStop \(VOS\)](#) | [LMI](#) | [Offices](#) | [Unemployment Rate: 5.8%](#)

Search:

DEW knowledge base

Welcome to the Department of Employment and Workforce Knowledge Base. Start typing your question in the box below, and the system will start to suggest possible answers to your inquiry. If no exact match is found press "enter" or the "go" button after you have entered text and we will check the knowledge base for entries that match your keywords.

Show Results for: Job Seekers: Claimants: Employers: Basics:

Today's Top Searches

- 1 [When will employers be notified of their individual 2011 contribution rates?](#)
Annual rate notices are sent to each employer on or about January 31st of each
- 1 [What would happen if unemployment premium rates were not increased in 2011?](#)
The state has borrowed almost \$890 million from the federal government to
- 1 [I'm calling from my company's corporate office. The employer's reply was not sent to the local office in the required time limits. Can the address be changed so future requests can be mailed to the corporate office?](#)
We mail the initial request for separation information to your job site where the
- 1 [I have a job and am working again. How do I end benefits?](#)
Congratulations on rejoining the workforce. If you are now earning more than
- 1 [What is the new employer contribution rate for 2011?](#)
Employers who have not accomplished 12 months of liability will be charged

Prev ... Next

Popular Searches

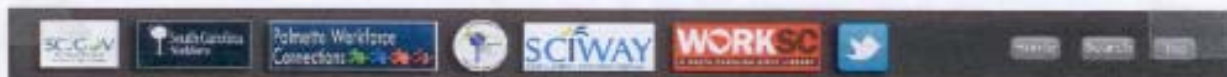
[forms](#)
[extension](#)
[jobs](#)
[use 120](#)
[needs](#)
[employment service](#)
[michelin](#)
[wcb 303](#)

Helpful Links

[Contact Us](#)
[Locate a Workforce Center](#)
[Glossary](#)

Latest News

[South Carolina's Employment Situation - April 2011](#)
[Data Sharing Agreement Signed between DEW and DSS](#)
[Payment Plan for Unemployment Insurance Taxes is Available to SC Employers](#)



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Unemployment Insurance Division

Mission.....

To promote economic stability and relieve the hardships of unemployment by using employer contributions to pay benefits to eligible individuals.

Vision.....

The Unemployment Insurance Division provides a quality service to the public through a well-trained, motivated, ethical, professional workforce; effective management of resources; a positive work environment; and commitment to a continued tradition of excellence.

Internet Access.....

UNEMPLOYMENT INSURANCE

HOME PAGE.....dew.sc.gov

E-MAIL.....ui@dew.sc.gov

SCDEW Employer Handbook
Catalog Number: 10200

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