



**APPLICATION FOR EXEMPTION OF CORPORATE OFFICERS FROM
 UNEMPLOYMENT INSURANCE (UI) COVERAGE**

S.C. Code Ann. § 41-27-265(A) allows corporations to exempt corporate officers from South Carolina UI coverage. This section of the law only applies to corporations. Exemption from UI coverage will last a minimum of two calendar years. Please do not omit the people listed below on your wage and contribution reports unless and until you receive approval of this exemption request from the S.C. Department of Employment and Workforce (DEW). **PLEASE NOTE THE FOLLOWING:**

1. For UI purposes only, S.C. Code Ann. § 41-27-265(A) specifically defines corporate officers as (a) persons appointed or otherwise serving as an officer for a corporation pursuant to Article 4, Chapter 8, Title 33, and (b) persons who own 25% or more of the shares of a corporation. The law requires that ALL corporate officers be exempted as a group.
2. The undersigned, representing an employer under the South Carolina Employment and Workforce Law, voluntarily elects to exempt from UI coverage all corporate officers, pursuant to the terms and provisions of S.C. Code Ann. § 41-27-265(A), and requests written approval of such exemption by DEW.
3. The employer should be aware that the Federal Unemployment Tax Act (FUTA) does not provide for the exemption. FUTA tax ramifications should be examined before electing exemption.

SECTION 1: CORPORATION INFORMATION

Company Name:	DEW Account #:	FEIN:
Mailing Address:	City:	State: Zip Code:
Email address:	Telephone #:	Fax #:

SECTION 2: CORPORATE OFFICER INFORMATION

	Last Name	First Name	Initial	SSN
1				
2				
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4				

For additional names, please use attached sheet

Signature of Authorized Representative	Date
Print Name	Title

The exemption from UI coverage must remain in effect for at least two calendar years. A request for termination of the exemption must be in writing and delivered to DEW by January 15th of the year immediately following the last year of desired coverage. I understand all corporate officers' wages will not be subject to South Carolina UI taxes or usable for purposes of UI benefits.

This application must be received by DEW by January 15th of the year in which the exemption is to become effective or within 30 days of the formation of the business entity. DEW will notify you in writing of the acceptance or denial of your request.

How to submit this form:

Mail: DEW Employer Tax Services
ETS Accounts
PO Box 995
Columbia, SC 29202

Questions regarding this correspondence should be directed to DEW's Employer Tax Services using your Self-Service portal in SUITS. For instructions on how to use SUITS, DEW's online UI tax system, please visit <https://dew.sc.gov/employers/suits>. You may access SUITS at any time at: <https://uitax.dew.sc.gov>

SECTION 2: CORPORATE OFFICER INFORMATION (Continued)

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