

Response to Employer Audit Notice FAQs

Q1. -- What is the purpose of filing an Employer Earnings Wage Audit Notice (BPC-178B)?

The purpose of the BPC-178B Employer Audit Form is to obtain wages from the employer and compare employer data with a claimant's weeks claimed data. Upon an employer returning the BPC-178B Employer Audit form to SCDEW, the weekly wage data provided by the employer will be compared against a claimant's weekly claimed information. Any conflicts will result in a claimant being held overpaid for the affected week(s).

Q2. -- How often will I receive an Employer Earnings Wage Audit Notice (BPC-178B) form from SCDEW?

The amount of BPC-178B Employer Audit Forms an employer will receive is dependent upon the total amount of employees the employer employs that have drawn or are currently drawing Unemployment Benefits. However, the Benefit Payment Control Unit for SCDEW facilitates routine weekly New Hire Audits as well as a random quarterly cross-match audit.

Q3. -- What do I need to know in order to file the Employer Earnings Wage Audit Notice (BPC-178B) on SCBOS?

You must know your:

- SCDEW Account Number
- SCDEW PIN
- FEIN

Q4. -- What is my SCDEW number?

Your SCDEW number is your Employer account number that your business uses for any SCDEW filing and can be found on the reverse side of the BPC-178B form sent to you by the South Carolina Department of Employment and Workforce.

Q5. -- Is there any charge for filing an Employer Earnings Wage Audit Notice (BPC-178B) on SCBOS?

No, there is no charge for filing on SCBOS.

Q6. -- Do I have to have a user name and password to file to log into SCBOS?

Yes. SCBOS needs to know who is completing the filing. Go to www.scbos.sc.gov and click on "Sign up" located at the top right of the SCBOS home page. Signing up is not necessary if you already have an SCBOS or Dept. of Revenue user name and password.

Q7. -- My PIN number is not working and the screen says it needs reset. What do I do?

Contact the SCDEW, UI Tax Department at 737-3080. They will reset it for you.

Q8. -- I am putting my (FEIN) and the system is telling me that the number is incorrect. What is wrong?

Please call the SCDEW Claims Control 737-2532 or 737-2533. They will verify your account information.

Q9. -- What exactly does "First Day Worked for Pay" mean?

The first day worked for pay is the actual day that the employee began working for your company and was compensated for his employment. This is imperative data because claimants are responsible for reporting gross wages when earned, not paid, when certifying their weekly claim.

Q10. -- What exactly does "Last Day Worked for Pay" mean?

The last day worked for pay is the last day that the employee worked and was compensated for his employment. This is imperative data because claimants are responsible for reporting gross wages when earned, not paid, when certifying their weekly claim.

Q11. -- If our payroll is paid Bi-Weekly, Semi-Monthly, or Monthly do we have to break the wages down to weekly earnings?

It is preferred that an employer reports wages based upon a weekly breakout (12:00 AM Sunday to 11:59 PM Saturday work week) as this is how a claimant is responsible for certifying their weekly claim. However, if your payroll system does not allow for Sunday to Saturday reporting, please check the appropriate box on the BPC-178B Employer Audit Form for the Method of Pay and put the wages on the appropriate week ending date(s) based upon your payment schedule.

Q12. -- What if the employee did not earn any wages during the weeks listed on the BPC-178B Employer Audit form?

If you receive a BPC-178B Employer Audit Form for an employee did not earn any wages during the weeks listed on the form, write zero(s) on the week(s) listed on the audit form and return the form for processing.

Q13. -- Do I report wages before taxes or after taxes have been taken out?

Claimants are responsible for reporting gross wages during their weekly certifications; therefore, report ALL gross wages on the BPC-178B Employer Audit Form.

Q14. -- Who should I call if I have additional questions regarding the BPC-178B Employer Audit Form?

You may contact the Benefit Payment Control Unit – Audit Division at (803) 737-2490 and speak with a member of the Audit Team.

Q15. -- Where can I go to get more information about the Employer Earnings Wage Audit Notices?

You may visit the SC Dept. of Employment and Workforce's website at www.dew.sc.gov.

Q16. -- When should I respond to an Employer Earnings Wage Audit Notice (BPC-178B) online via SCBOS?

You should respond to the notice as soon as you receive it. Currently, SCDEW requests employers respond to the notice within ten (10) business days of receipt. If an employer does not respond to the Wage Audit Notice within the allotted time, the notice will no longer be available for response online via SCBOS. However, your response may still be faxed to (803) 737-0299 or (803) 737-4084 or emailed to BPCAudit@dew.sc.gov.