

UCE-151 Employer Unemployment Insurance Registration FAQs

Q1 -- What businesses must register for unemployment tax?

The business must file with the SC Department of Employment and Workforce (SCDEW) if the employer has at least one employee. SCDEW will determine the Unemployment Insurance liability or non-liability of the employing unit.

Liable employers are required to establish an unemployment tax account with the Department of Employment and Workforce (DEW).

Your business is liable for quarterly UI tax contributions if it meets any one of the following criteria.

- Pays \$1,500 or more in wages in any calendar quarter or has at least one employee during any 20 weeks in a calendar year.
- Acquires all or part of a business that was an employer subject to UI taxes at the time of the acquisition.
- Is liable under the Federal Unemployment Tax Act (FUTA) and has employees in South Carolina.
- Elects to become a liable employer.
- Pays cash wages of \$1,000 or more in any calendar quarter for domestic services.
- Pays \$20,000 or more to individuals employed in agricultural labor during any calendar quarter.
- Employs 10 or more individuals in agricultural labor for a day in any 20 weeks in a calendar year.

Q2 -- Do Non-profits or government agencies have to file for unemployment?

Liable employers are required to establish an unemployment tax account with DEW.

Your organization is liable for South Carolina UI tax contributions if it meets any one of the following criteria.

- A non-profit organization, exempt under [IRS Code 501-C-3](#), that employs four or more individuals for any 20 weeks within the current or preceding calendar year.
- A state government agency.
- A local government entity that employs at least one individual; regardless of the number of weeks the individual is employed or how much he is paid.
- A business that elects to become a liable employer.

UCE-101/120 Quarterly filings (File and Pay Unemployment Insurance)

Q1 -- Can I check out multiple UCE-101/120s together and get one receipt?

Yes, this feature has been designed primarily for third parties.

Our general advice is that users should not checkout more than 10 filings at a time even though SCBOS will permit up to 141 UCE-101/120 filings. Checking out more than 10 filings is not recommended because if something goes wrong with one of the filings, the entire batch is jeopardized.

Q2 -- Can I file for more than one business within one filing on SCBOS; sometimes known as bulk filing or multi-filing?

SCBOS UCE-101/120 filings are for one business only. However, it is easy to complete multiple filings and put them in the Shopping Cart then check them out all at once using one payment that charges one bank account.

If you have reason to file for more than one business within one filing, the Dept. of Employment and Workforce (DEW) Website provides the capability on their Website. To arrange for this filing, contact DEW at (803) 737-3080 Option 1.

Q3 -- How do I file a Wage and Contribution Report?

You can access the Wage and Contribution workflow from the User Workspace (if you are logged into SCBOS) or from the Run Your Business Menu or from the SCBOS Home page. All three approaches refer to the UCE-101/120.

You need to know your DEW account number, Federal Employer Identification Number (FEIN) and Personal Identification Number (PIN). If you don't have a DEW account number, you can apply for an account number through SCBOS by first completing an Add Existing Business application then completing an Employer Registration application. If you don't have a PIN, SCBOS will ask you to enter a four digit (numeric) PIN of your choice. From then on, you are to use the PIN you chose to enter. If you are unsure of the information that is required to file and pay, visit the [Checklist](#).

Q4 -- If have 400 employees, can I upload a Wage file?

Yes. A text (txt) file is required that corresponds to either the DEW ICESA or MMREF format. The production of the formatted file usually requires a special computer program.

Q5 -- I filed a Contribution and Wage Report through SCBOS but now find that I have corrections?

You will need the UCE-120C form to make corrections:
<http://dew.sc.gov/documents/forms/UCE120C.pdf>.

If you have further questions about corrections, contact DEW at (803) 737-3080.

Q6 -- Can there be more than one filing for a quarter?

There can be only one filing for each quarter regardless of whether the business filed by paper or electronically. Each quarter’s liability is calculated in real time by the DEW and displayed in the DEW workflow.

Q7 -- Will I receive an email upon certain events occurring?

Yes. SCBOS will send a message to the email address associated with your User account about important events associated with the transaction as follows:

Condition or circumstance	Time message sent
Scheduled transaction being submitted for payment	1 day prior to scheduled date
Scheduled transaction is cancelled	Immediate
Paused transaction not completed	3 days prior to due date
Upon Checkout, payment could not be completed	Immediate
Upon a receipt being generated	Immediate

Q8 -- What if I don’t have a Social Security Number (SSN) for a new employee when filing online?

Just leave the SSN blank.

Q9 -- Can I file for more than one quarter?

Yes, but you must run the application for each business and period. SCBOS will indicate which quarters are open for filing.

Q10 -- Where can I go to get more information about Unemployment Insurance?

The SCDEW’s Web site is at <http://dew.sc.gov>. For employer information you can go directly to <https://dew.sc.gov/employers>

Q11 -- What liability does an employer have?

Most employers, with the exception of agricultural and non-profit organizations, are considered liable under the South Carolina Employment Security Law if the following requirements are met:

- Employer has at least one employee in covered employment for some portion of a day in each of (20) different weeks within either the current or the preceding calendar year;

OR

- Employer has paid wages of \$1500 or more to employees in covered employment in any calendar quarter within either the current or the preceding calendar year.
- Employer acquires all or a portion of another liable business.