

Planning on Hiring or Adding New Employees?

Federal

FEIN - Internal Revenue Service (IRS)

You **must** obtain a Federal Employer Identification Number (FEIN) from the Internal Revenue Service. This number will enable you to register for Federal Employee Withholding Taxes, Federal Insurance Compensation Act (FICA Taxes - Social Security and Medicare), and Federal Unemployment Taxes. These IRS Links should be helpful:

1. [Small Business / Self-Employed web page has sections on Employer ID Numbers and Hiring Employees.](#)
2. [How to apply for a Federal Employer Identification Numbers](#)
3. [IRS Forms and Publications for Individuals and Businesses](#)

irs.gov Phone: (800) 829-4933

E-Verify - U.S. Dept of Homeland Security (USDHS)

The South Carolina Illegal Immigration and Reform Act requires all employers to verify the legal status of new employees and prohibits the employment of any worker who is not legally in this country and authorized to work. SCLLR is in charge of enforcing this law - for more information, visit SCLLR. Here is the link for this form: [E-Verify Form](#)

In addition to completing and maintaining the federal employment eligibility verification form, more commonly known as the Form I-9, all South Carolina employers **must** within three business days after employing a new employee:

1. Verify the employee's work authorization through the E-Verify federal work authorization program administered by the U.S. Department of Homeland Security.
2. Employers may no longer confirm a new employee's employment authorization with a driver's license or state identification card.

uscis.gov/e-verify Phone (888) 464-4218 Email: E-Verify@dhs.gov

State

Withholding - SC Dept of Revenue (SCDOR)

You **must** obtain an employer withholding account from the SC Dept of Revenue. There is no charge to register for this account and you can register on-line at [My DORWay](#).

dor.sc.gov Phone: (803) 898-5000 Toll Free: 1-844-898-8542 Email: taxregistration@dor.sc.gov

Unemployment Insurance - SC Dept of Employment and Workforce (SCDEW)

You must file with the SC Dept 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. This filing can be applied for through SCBOS in the [Employer Unemployment Insurance Registration \(UCE-151\) app.](#)

dew.sc.gov Phone: (803) 737-2400 (Listen to the options) Email: employerinfo@dew.sc.gov

SC New Hire - SC Dept of Social Services (SCDSS)

ALL employers **must** report ALL newly hired employees within twenty (20) days after the employee's first day of work. This is in accordance with Section 43-5-598 of the South Carolina Code of Laws and 42 USC Sec. 653a (US Code).

newhire.sc.gov Phone: (803) 898-9235 Email: scnewhire@dss.sc.gov

Workers' Compensation Insurance

Generally, employers who regularly have four or more part-time or full-time employees **must** be covered by Workers' Compensation Insurance. Although most employers must purchase this insurance, any employer may purchase coverage. The state does not provide Worker's Compensation Insurance.

Workers' Compensation Insurance can be purchased from an insurance company licensed to sell insurance in South Carolina. Contact an agent who sells business insurance.

A Workers' Compensation Poster **must** be posted at your place of business. This and other required posters are available for you to download and print at no cost at the SC Dept of Labor, Licensing, and Regulation (SCLLR).

You will want to establish some policies and procedures for handling work related injuries. When injuries occur there are some reporting requirements.

You can contact a Workers' Compensation Commission compliance officer at (803) 737-5704. Be sure to ask for the handout "What every employer should know about Workers' Compensation (Basic Facts about Workers' Compensation in South Carolina)."

llr.state.sc.us Phone: (803) 737-5704 Email: contactllr@llr.sc.gov