

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 approval 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

1st – January, February, March
 2nd- April, May, June
 3rd- July, August, September
 4th – October, November, December

DUE ON OR BEFORE

April 30
 July 31
 October 31
 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.SCBOSS.GOV

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

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 ages 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	2500	2,500	500	2000	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