



South Carolina
 Department of Employment and Workforce
 P.O. Box 995
 Columbia, South Carolina 29202
<http://www.dew.sc.gov>

UCE-1050
 (Rev. 9-23-15)

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

Effective January 1, 2016, S.C. Code Ann. § 41-27-265(A) allows corporations to exempt corporate officers from South Carolina UI coverage. This section of the law applies only 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 Department. **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 twenty-five percent (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 the Department.
3. The employer should be aware that the Federal Unemployment Tax Act (FUTA) does not provide for this exemption. FUTA tax ramifications should be examined before selecting this option.

SECTION 1: CORPORATION INFORMATION.			
Name and Address (if individual)	If a business, enter DBA, trade or assumed name.		
	Telephone Number (required)	Extension	Fax Number
	FEIN	DEW Account Number	
Email Address (if applicable):			

SECTION 2: CORPORATE OFFICER INFORMATION.				
1.	Last Name	First Name	Initial	Social Security Number
2.	Last Name	First Name	Initial	Social Security Number
3.	Last Name	First Name	Initial	Social Security Number
4.	Last Name	First Name	Initial	Social Security Number
5.	Last Name	First Name	Initial	Social Security Number
6.	Last Name	First Name	Initial	Social Security Number

*For additional space, please see 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 postmarked or delivered to the Department 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 delivered to the Department 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 application.

If you have questions, please contact the Status Unit at registration@dew.sc.gov. Please sign this form and either fax to 803-737-2547 or email to: registration@dew.sc.gov.

*This application must be signed by an officer of the corporation. If signed by any other person, a written authorization giving such person individual authority to sign it must be on file with the Department.

7.	Last Name	First Name	Initial	Social Security Number
8.	Last Name	First Name	Initial	Social Security Number
9.	Last Name	First Name	Initial	Social Security Number
10.	Last Name	First Name	Initial	Social Security Number
11.	Last Name	First Name	Initial	Social Security Number
12.	Last Name	First Name	Initial	Social Security Number
13.	Last Name	First Name	Initial	Social Security Number
14.	Last Name	First Name	Initial	Social Security Number
15.	Last Name	First Name	Initial	Social Security Number
16.	Last Name	First Name	Initial	Social Security Number
17.	Last Name	First Name	Initial	Social Security Number
18.	Last Name	First Name	Initial	Social Security Number
19.	Last Name	First Name	Initial	Social Security Number
20.	Last Name	First Name	Initial	Social Security Number
21.	Last Name	First Name	Initial	Social Security Number
22.	Last Name	First Name	Initial	Social Security Number
23.	Last Name	First Name	Initial	Social Security Number
24.	Last Name	First Name	Initial	Social Security Number
25.	Last Name	First Name	Initial	Social Security Number
26.	Last Name	First Name	Initial	Social Security Number
27.	Last Name	First Name	Initial	Social Security Number
28.	Last Name	First Name	Initial	Social Security Number
29.	Last Name	First Name	Initial	Social Security Number
30.	Last Name	First Name	Initial	Social Security Number