



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

UCE-1060
 (Rev. 9-23-15)

**APPLICATION FOR EXEMPTION OF BUSINESS ENTITY OWNERS FROM
 UNEMPLOYMENT INSURANCE (UI) COVERAGE**

Effective January 1, 2016, S.C. Code Ann. § 41-27-265(B) allows a person who has an ownership interest of at least twenty-five percent (25%) in a business entity formed pursuant to the laws of this State, other than a corporation, to exempt himself or herself from UI coverage by completing this application. 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. The undersigned, voluntarily elects to exempt him/herself from UI coverage pursuant to the terms and provisions of S.C. Code Ann. § 41-27-265(B), and requests written approval of such exemption by the Department.
2. The employer and person should be aware that the Federal Unemployment Tax Act (FUTA) does not provide for this exemption. FUTA tax ramifications should be examined before electing for exemption.

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: OWNERS TO BE EXEMPTED:					
	Last Name	First Name	Initial	SSN	Signature
1.					
2.					
3.					
4.					

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 delivered to the Department by January 15th of the year immediately following the last year of desired coverage. The above owners' 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.