

EMPLOYER'S QUARTERLY CONTRIBUTION, INVESTMENT FEE, AND WAGE REPORT
 South Dakota Department of Labor and Regulation, Unemployment Insurance Division, Attention: Cashier
 PO Box 4730, Aberdeen, SD 57402-4730 • Phone 605.626.2312 • Fax 605.626.3347 • www.sdjobs.org

Quarter/Year

Account Number

Due Date

Please use Black Ink Only.

Completion instructions are on page four below.

Annual Taxable Wage base, per employee:

2011=\$11,000, 2012=\$12,000, 2013=\$13,000, 2014=\$14,000, 2015 & after=\$15,000

1. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.

If none, enter "0"		
1st month	2nd month	3rd month

2. Does this account operate in more than one location in South Dakota? Yes No

14. If your business in South Dakota has changed in any way, please complete Item 14 on following page. If the ownership changed during this quarter, each owner must submit a report.

3. Total gross wages paid in this quarter (Item 21)	
4. Wages paid this quarter in excess of annual per person (Item 22)	
5. Taxable wages (Item 3 minus Item 4)	
6. UI contribution rate % x line 5	
6a. Surcharge rate % x line 5	
7. Investment fee rate % x line 5	
8. Total due (add lines 6, 6a & 7)	
9. Adjustment from prior quarters (explain on attached page)	
10. Interest: Line 8 x 1.5% per month from due date	
11. Penalty for late filing: \$25.00 per month	
12. Penalty for late payment: \$25.00 per month	
13. Total remittance (add lines 8, 9, 10, 11 & 12)	

Make remittance payable to "SD Unemployment Insurance"

Note: When you make a check payment, you authorize us to use information from your check to make a one-time electronic funds transfer (EFT) from your account. When we use information from your check to make an EFT, funds may be withdrawn from your account as soon as the same day we receive your payment. You will not receive your check back from your financial institution.

15. Employee's Social Security Number	16. Employee's Name (Last, First)	17. Total Gross Wages Paid This Quarter	18. Excess Wages This Quarter
<input style="width: 100%; height: 20px;" type="text"/>			
<input style="width: 100%; height: 20px;" type="text"/>			
<input style="width: 100%; height: 20px;" type="text"/>			
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<input style="width: 100%; height: 20px;" type="text"/>			
<input style="width: 100%; height: 20px;" type="text"/>			

Signature	I certify all information on this report is complete and correct.		
Title	Date		
Prepared by	Telephone		

19. Total Gross Wages This Page	20. Total Excess Wages This Page
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
21. Total Gross Wages All Pages	22. Total Excess Wages All Pages
<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

EMPLOYER'S QUARTERLY CONTRIBUTION, INVESTMENT FEE, AND WAGE REPORT

South Dakota Department of Labor and Regulation, Unemployment Insurance Division

ITEM 9

Quarter Ending _____/_____/_____

Explanation of Adjustment (attach additional sheet if more space is needed):

ITEM 14

CHANGE IN BUSINESS OPERATION OR OWNERSHIP

Application for Exemption or Transfer of Liability (Form 55)

1. Account Number _____
- Owner and Business Name _____
- Mailing Address _____

2. I hereby make application for exemption from filing all reports required under the unemployment insurance law of South Dakota. I agree to advise SD Unemployment Insurance Division if I have employment again at any time in the future.

If employment ceased or business discontinued without a successor, give last date wages were paid _____
or

If business was sold, leased or otherwise transferred, please complete the following:

Effective date of disposition _____ Reason for disposition (sale, merger, etc.) _____

Date you last paid wages in South Dakota _____

Are you retaining any part of the business? Yes _____ No _____

3. Name of Successor _____
- Address of Successor _____

4. It is agreed between the Former Owner and the New Owner that: All _____ None _____ Portion _____ of the employer's experience rating account shall be transferred with assets and liabilities following the account, as provided in SDCL 61-5-42.

5. THIS REPORT MUST BE SIGNED BY THE OWNER, PARTNER OR AUTHORIZED OFFICIAL.

Signature _____

Title _____

Date _____

Phone _____

For SD DLR use only:

Approved date _____ By _____

Effective date _____

Termination date _____

INSTRUCTIONS FOR COMPLETING QUARTERLY CONTRIBUTION, INVESTMENT FEE AND WAGE REPORT

Report and remittance are considered received on date shown on postmark of envelope in which they are received.

WAGE REPORT. Each page must show a total with a grand total on the last page.

INTERNET REPORTING. Employers have the option to submit quarterly wage information online, by entering wage information or by uploading a file. **Log-In** at www.sdwagereport.com. Click on **File a Quarterly Report** on left.

COMPACT DISC OR DIGITAL VIDEO DISC. Rather than sending in quarterly wage information on paper, employers may submit this information on compact disc or digital video disc. Visit the SD Department of Labor and Regulation website (www.sdjobs.org) for more information.

ACCOUNT NUMBER, BUSINESS NAME, ADDRESS. Enter your UI account number, and your business name and address.

QUARTER/YEAR. Enter the quarter and the two-digit year the report is for.

DUE DATE. Report due by last day of month, following end of quarter. Q1 due by 4/30, Q2 due by 7/31, Q3 due by 10/31, and Q4 due by 1/31.

UI CONTRIBUTION RATE, SURCHARGE, AND INVESTMENT FEE. Enter your current Unemployment Insurance tax rate on Line 6, the applicable Surcharge rate on Line 6a, and Investment Fee rate on Line 7.

LINE 1. NUMBER OF WORKERS. The monthly employment data reported on the Quarterly Contribution Report should be a count of all full-time and part-time workers who worked during or received pay (subject to Unemployment Insurance wages) for the payroll period that includes the 12th of the month.

LINE 2. LOCATIONS. Mark "Yes" if your business has more than one location.

LINE 3. TOTAL GROSS WAGES PAID THIS QUARTER. Enter the total from Line 21. See Line 17 instructions for more information.

LINE 4. WAGES PAID THIS QUARTER IN EXCESS OF ANNUAL WAGES BASE. Enter the total from Line 22. See Line 18 instructions for more information.

LINE 5. TAXABLE WAGES. Subtract Line 4 from Line 3 and enter.

LINE 6. UI CONTRIBUTION. Multiply wages from Line 5 by rate listed. Enter tax here. This tax is reported on IRS Form 940.

LINE 6A. SURCHARGE. Multiply wages from Line 5 by rate listed. Enter tax here. This tax is **not** included on IRS Form 940. Surcharge rate will be announced prior to end of each quarter, if applicable.

LINE 7. INVESTMENT FEE. Multiply wages from Line 5 by rate listed. Enter tax here. This tax is **not** included on IRS Form 940.

LINE 8. TOTAL TAX DUE. Enter the total amount of tax due by adding Lines 6, 6a and 7.

LINE 9. ADJUSTMENTS. Enter the amount of any debit or credit notices received from the Department or adjustments from prior quarters you may have found. Include an explanation on Item 9 & 14 page or an attached sheet. Remember to include this amount when completing Line 13.

LINE 10. INTEREST. Enter the interest due if the report is late. Interest is 1.5% per month (or fraction of a month) from the due date of a report. Multiply the payment due from Line 8 by interest rate listed.

LINE 11. PENALTY FOR LATE FILING. If the report is late, enter the penalty amount. The penalty for filing a report late is \$25 per month (or fraction of a month) from the due date. The maximum penalty is \$150 per quarterly report.

LINE 12. PENALTY FOR LATE PAYMENT. If the payment is late, enter the penalty amount. The penalty for being late making full payment is \$25 per month (or fraction of a month) from the due date. The maximum penalty is \$150 per quarterly report.

LINE 13. TOTAL REMITTANCE. Enter the sum of Lines 8 through 12.

LINE 14. CHANGES IN BUSINESS OR OWNERSHIP. GO TO ITEM 9 & 14 PAGE.

DISCONTINUANCE OF BUSINESS. Enter the date that wages were last paid.

BUSINESS SOLD, LEASED OR OTHERWISE TRANSFERRED. Complete Item 14 (Form 55) portion in full, showing the name of the successor or successors and the effective date of the disposition. The Unemployment Insurance Law permits transfer of the employer's payroll experience and experience rating account. Therefore, be specific as to whether you authorize the transfer of your experience rating account to the successor in the business.

SIGNATURE. This report must be signed by (1) the individual, if the employer is an individual; (2) the President, Treasurer or other principal officer, if the employer is a corporation; or (3) a responsible duly-authorized member or agent having knowledge of company affairs.

LINE 15. EMPLOYEE'S SOCIAL SECURITY NUMBER. The employee's Social Security number is required. Those without Social Security numbers must apply for one. Enter without hyphens.

LINE 16. EMPLOYEE'S NAME. Enter the full name of the employee in this order: Last Name, First Name.

LINE 17. TOTAL GROSS WAGES PAID THIS QUARTER. Enter the gross wages paid this quarter subject to the Unemployment Insurance Act. Wages paid include: money wages paid for employment, commissions paid, and special cash payment (such as cash gifts, cash prizes or cash bonuses), reasonable cash value of remuneration for services paid in a medium other than cash (such as lodging, meals, free or paid rent, etc.), and special payments made in any medium (such as gifts and prizes). Tips are also reportable in most instances. Employee contributions to tax-deferred retirement plan or cafeteria (Sec. 125) plan are taxable. Employer contributions to retirement or pension plans, established under USC 26: 401(k), 403(b), 408(k), 457 and 408(p) are not reportable wages.

LINE 18. EXCESS WAGES PAID THIS QUARTER. Enter the portion of Line 17 paid to each individual during this quarter that exceeds the annual taxable wage base for the calendar year. This will include only the wages paid this quarter in excess of the annual taxable wage base for the individual. The amount of this item can not exceed the amount reported on Line 17 for any individual.

Taxable wage bases:

2011=\$11,000	2014=\$14,000
2012=\$12,000	2015 & after=\$15,000
2013=\$13,000	

LINE 19. GROSS WAGES THIS PAGE. Enter the sum of all wages in Item 17 for this page.

LINE 20. TOTAL EXCESS WAGES THIS PAGE. Enter the sum of all excess wages in Item 18 for this page. This total cannot exceed the amount on Line 19.

LINE 21. TOTAL GROSS WAGES ALL PAGES. Enter the sum of Line 19 from all pages of this report. Enter this figure on Line 3 also.

LINE 22. TOTAL EXCESS WAGES ALL PAGES. Enter the sum of Line 20 from all pages of this report. This total cannot exceed the amount on Line 21. Enter this figure on Line 4 also.

SIGNATURE. This report must be signed by the employer or on the employer's behalf by someone having personal knowledge of the facts herein stated and who has been authorized to sign such report.

PREPARED BY. Enter the report preparer's name and telephone number.