Form 21 (rev. 07/19)

EMPLOYER'S REEMPPLOYMENT ASSISTANCE QUARTERLY REPORT

South Dakota Department of Labor and Regulation, Reemployment Assistance (RA) Tax Division
PO Box 4730 • Aberdeen, SD 57402-4730 • Phone 605.626.2312 • Fax 605.626.3347 • dlr.sd.gov/ra

Account Number

Instructions available in "**Instructions**" tab.

File online at dlr.sd.gov/ra/businesses

Quarter/Year

/

Due Date

Business Name and Address

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 ☐

15. **If your business in South Dakota has changed in any way**, please complete the **"Line 10 & Line 15"** worksheet. If the ownership changed during this quarter, each owner must submit a report.

3. Total gross wages paid in this quarter (Item 22)	
4. Wages paid this quarter in excess of annual per person (Item 23)	
5. Taxable wages (Item 3 minus Item 4)	
6. RA contribution rate % x line 5	
7. Administrative fee rate % x line 5	
8. Investment fee rate % x line 5	
9. Total due (add lines 6, 7 & 8)	
10. Adjustment from prior quarters (explain on "Line 10 & Line 15" tab)	
11. Interest: Line 9 x 1.5% per month from due date %	
12. Penalty for late filings: $25.00 per month	
13. Penalty for late payments: $25.00 per month	
14. Total remittance (sum of lines 9 through 13)	

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 When we use information from your check to make an EFT, funds may be withdrawn from your account as soon as the same day we receive your payment.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.

16. Employee's Social Security Number	17. Employee's Name (Last, First)	18. Total Gross Wages Paid This Quarter	19. Excess Wages Paid This Quarter

Signature I certify all information on this report is complete and correct.

Title Date

Prepared by Telephone

Email Address

20. Total Gross Wages This Page	21. Total Excess Wages This Page

22. Total Gross Wages All Pages	23. Total Excess Wages All Pages

REEMPLOYMENT ASSISTANCE DIVISION

Employer's Report of Wages Paid to Each Employee

Continuation Sheet

Account Number

Quarter/Year /

16. Employee's Social Security Number	17. Employee's Name (Last, First)	18. Total Gross Wages Paid This Quarter	19. Excess Wages This Quarter

20. Total Gross Wages This Page

21. Total Excess Wages This Page

22. Total Gross Wages All Pages

23. Total Excess Wages All Pages

REEMPLOYMENT ASSISTANCE DIVISION

Employer's Report of Wages Paid to Each Employee

Continuation Sheet

Account Number

Quarter/Year /

16. Employee's Social Security Number	17. Employee's Name (Last, First)	18. Total Gross Wages Paid This Quarter	19. Excess Wages This Quarter

20. Total Gross Wages This Page

21. Total Excess This Page

22. Total Gross Wages All Pages

23. Total Excess All Pages

REEMPLOYMENT ASSISTANCE DIVISION

Employer's Report of Wages Paid to Each Employee

Continuation Sheet

Account Number

Quarter/Year /

16. Employee's Social Security Number	17. Employee's Name (Last, First)	18. Total Gross Wages Paid This Quarter	19. Excess Wages This Quarter

20. Total Gross Wages This Page

21. Total Excess This Page

22. Total Gross Wages All Pages

23. Total Excess All Pages

EMPLOYER'S REEMPLOYMENT ASSISTANCE QUARTERLY REPORT

South Dakota Department of Labor and Regulation

LINE 10

Quarter Ending _____/____/_____

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

_____

_____

_____

LINE 15

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 Reemployment Assistance (RA) law of South Dakota. I agree to advise the South Dakota RA 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 _____

Email Address _____

For SD DLR use only:

Approved date _____ By _____

Effective date _____

Termination date _____

INSTRUCTIONS FOR COMPLETING EMPLOYER'S REEMPLOYMENT ASSISTANCE QUARTERLY REPORT

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

Hint: Using the tab key will guide you through the form in the correct order.

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. The Internet site can be accessed at the SD Department of Labor and Regulation website www.sdwagereport.com.

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. Enter your current Unemployment Insurance tax rate on Line 6.

ADMINISTRATIVE FEE. Enter your current Administrative Fee on Line 7.

INVESTMENT FEE. Enter Investment Fee rate on Line 8.

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 RA 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. This line is calculated from the individual gross wages you enter on Line 18. See Line 18 instructions for more information.

LINE 4. WAGES PAID THIS QUARTER IN EXCESS OF ANNUAL WAGES BASE. This line is calculated from the individual excess wages you enter on Line 19. See Line 19 instructions for more information.

LINE 5. TAXABLE WAGES. Excel subtracts Line 4 from Line 3.

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

LINE 7. ADMINISTRATIVE FEE. Excel multiplies wages from Line 5 by the rate listed. This tax is not included on IRS Form 940.

LINE 8. INVESTMENT FEE. Excel multiplies wages from Line 5 by rate listed. This tax is not included on IRS Form 940.

LINE 9. TOTAL TAX DUE. Excel calculates the total amount of tax due by adding Lines 6, 7 and 8.

LINE 10. ADJUSTMENTS. Enter the amount of any debit or credit notices received from the Department or adjustments from prior quarters you may have found. Excel includes this amount in total on Line 14. Enter an explanation on the Line 10 & 15 worksheet.

LINE 11. INTEREST. Enter the interest rate if the report is late. Interest is 1.5% per month (or fraction of a month) from the due date of a report. Excel calculates the interest due by multiplying the payment due (Line 9) by interest rate listed.

LINE 12. 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 13. 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 14. TOTAL REMITTANCE. Excel sums Lines 9 through 13.

LINE 15. CHANGES IN BUSINESS OPERATION OR OWNERSHIP. GO TO LINE 10 & LINE 15 WORKSHEET.

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

BUSINESS SOLD, LEASED OR OTHERWISE TRANSFERRED. Complete Line 15 (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 the 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 16. 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 17. EMPLOYEE'S NAME. Enter employee's full name in this order: Last Name, First Name (up to 11 characters).

LINE 18. TOTAL GROSS WAGES PAID THIS QUARTER. Enter gross wages paid this quarter subject to the Unemployment Insurance Act. Wages paid include: money wages paid for employment, commissions paid, any 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 wages under an income-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 or 408(p) are not reportable wages.

LINE 19. EXCESS WAGES PAID THIS QUARTER. Enter the portion of Line 18 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 taxable wage base for 2015 and after is $15,000.

LINE 20. GROSS WAGES THIS PAGE. Excel sums all wages in Line 18 for this page.

LINE 21. TOTAL EXCESS WAGES THIS PAGE. Excel sums all excess wages in Line 19 for this page. This total cannot exceed the amount on Line 20.

LINE 22. TOTAL GROSS WAGES ALL PAGES. Excel sums Line 20 from all pages and also enters it on Line 3.

LINE 23. TOTAL EXCESS WAGES ALL PAGES. Excel sums Line 21 from all pages and also enters it on Line 4. This total cannot exceed the amount on Line 22.

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 a report.

PREPARED BY. Enter report preparer's name, telephone number, and email address.