

**EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) QUARTERLY REPORT**  
 South Dakota Department of Labor and Regulation, Unemployment Insurance Division  
 PO Box 4730 • Aberdeen, SD 57402-4730 • Phone 605.626.2312 • Fax 605.626.3347 • www.sdjobs.org

**Please use black ink.**  
 Completion instructions are on page four below.

Quarter/Year

Account Number

Due Date

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 Item 15 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 22)	
4. Wages paid this quarter in excess of annual per person (Item 23)	
5. Taxable wages (Item 3 minus Item 4)	
6. UI 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 attached page )	
11. Interest: Line 9 x 1.5% per month from due date	
12. Penalty for late filing: \$25.00 per month	
13. Penalty for late payment: \$25.00 per month	
14. Total remittance (add lines 9, 10, 11, 12 & 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 When we use information from your check to make an EFT, funds may be withdrawn from your account as soon as the same day we receive your payment.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 This Quarter
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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	<input type="text"/>	21. Total Excess Wages This Page	<input type="text"/>
22. Total Gross Wages All Pages	<input type="text"/>	23. Total Excess Wages All Pages	<input type="text"/>

**UNEMPLOYMENT INSURANCE 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
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20. Total Gross Wages This Page

21. Total Excess Wages This Page

22. Total Gross Wages All Pages

23. Total Excess Wages All Pages

**EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) QUARTERLY REPORT**  
South Dakota Department of Labor and Regulation, Unemployment Insurance Division

ITEM 10

Quarter Ending \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

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

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ITEM 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 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 \_\_\_\_\_  
Email Address \_\_\_\_\_

For SD DLR use only: Approved date _____ By _____ Effective date _____ Termination date _____
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# INSTRUCTIONS FOR COMPLETING EMPLOYER'S UNEMPLOYMENT INSURANCE (UI) QUARTERLY 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. The Internet site can be accessed from the SD Department of Labor and Regulation website [www.sdwagereport.com](http://www.sdwagereport.com).

**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](http://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, ADMINISTRATIVE FEE, AND INVESTMENT FEE.** Enter your current Unemployment Insurance tax rate on Line 6, the Administrative Fee rate on Line 7, and 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 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 22. See Line 18 instructions for more information.

**LINE 4. WAGES PAID THIS QUARTER IN EXCESS OF ANNUAL WAGES BASE.** Enter the total from Line 23. See Line 19 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 7. ADMINISTRATIVE FEE.** Multiply wages from Line 5 by rate listed. Enter tax here. This tax is **not** included on IRS Form 940.

**LINE 8. INVESTMENT FEE.** Multiply wages from Line 5 by rate listed. Enter tax here. This tax is **not** included on IRS Form 940.

**LINE 9. TOTAL TAX DUE.** Enter 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. Include an explanation on Item 10 & 15 page or an attached sheet. Remember to include this amount when completing Line 14.

**LINE 11. 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 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.** Enter the sum of Lines 9 through 13.

**LINE 15. CHANGES IN BUSINESS OR OWNERSHIP. GO TO ITEM 10 & 15 PAGE.**

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

**BUSINESS SOLD, LEASED OR OTHERWISE TRANSFERRED.** Complete Item 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 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 the full name of the employee in this order: Last Name, First Name.

**LINE 18. 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 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 amount of this item can not exceed the amount reported on Line 18 for any individual. The taxable wage base for 2015 and after is \$15,000.

**LINE 20. GROSS WAGES THIS PAGE.** Enter the sum of all wages in Item 18 for this page.

**LINE 21. TOTAL EXCESS WAGES THIS PAGE.** Enter the sum of all excess wages in Item 19 for this page. This total cannot exceed the amount on Line 20.

**LINE 22. TOTAL GROSS WAGES ALL PAGES.** Enter the sum of Line 20 from all pages of this report. Enter this figure on Line 3 also.

**LINE 23. TOTAL EXCESS WAGES ALL PAGES.** Enter the sum of Line 21 from all pages of this report. This total cannot exceed the amount on Line 22. 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, telephone number, and email address.