

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

Form21 (3/08)

South Dakota Department of Labor, Unemployment Insurance Division  
P.O. Box 4730 • Aberdeen, South Dakota 57402-4730 • Phone (605) 626-2312 • Web site www.sdjobs.org

Account Number

**Please use Black Ink Only.**

Completion instructions are on page three below.

**Annual Taxable Wage base, per employee:**

2006 & prior - \$7,000, 2007 - \$8,500  
2008 - \$9,000, 2009 - \$9,500, 2010 - \$10,000

EXAMPLE: TYPE characters THROUGH boxes

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|---------|---|---|---|---|---|
| Machine | p | r | i | n | t |
|---------|---|---|---|---|---|

EXAMPLE: PRINT characters IN boxes

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|---|---|---|---|---|---|---|---|---|
| H | a | n | d | p | r | i | n | t |
|---|---|---|---|---|---|---|---|---|

|   |            |
|---|------------|
| 3. Total gross wages paid in this quarter (Item 21)                 |            |
| 4. Wages in excess of annual taxable wage base. (Item 22)           |            |
| 5. Taxable wages (Item 3 minus Item 4)                              |            |
| 6. UI contribution rate   | % x line 5 |
| 7. Investment fee rate  | % x line 5 |
| 8. Total due (add lines 6 & 7)                                      |            |
| 9. Adjustment from prior quarters (explain on page 2 or attachment) |            |
| 10. Interest: Line 8 x 1.5% per month from due date                 |            |
| 11. Penalty for late filings: \$5.00 per month                      |            |
| 12. Penalty for late payments: \$5.00 per month                     |            |
| 13. Total remittance (Add lines 8, 9, 10, 11 & 12)                  |            |

Quarter/Year

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

14. If your business in South Dakota has changed in any way, please complete Item 14 on the back side of this page. If the ownership changed during this quarter, a separate report must be submitted by each ownership.

**Make remittance payable to the "South Dakota Unemployment Insurance Division"**

| 15. Employee's Social Security Number                                 | 16. Employee's Name (Last, First)                                     | 17. Total Gross Wages Paid This Quarter                               | 18. 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   |  |  |

|   |   |
|---|---|
| 19. Total Gross Wages This Page                                       | 20. Total Excess Wages This Page                                      |
| <div style="border: 1px solid red; width: 100%; height: 20px;"></div> | <div style="border: 1px solid red; width: 100%; height: 20px;"></div> |
| 21. Total Gross Wages All Pages                                       | 22. Total Excess Wages All Pages                                      |
| <div style="border: 1px solid red; width: 100%; height: 20px;"></div> | <div style="border: 1px solid red; width: 100%; height: 20px;"></div> |



# INSTRUCTIONS FOR COMPLETING QUARTERLY CONTRIBUTION, INVESTMENT FEE AND WAGE REPORT

**The report and remittance are considered received  
on the date shown on the postmark of the envelope in which they are received.**

**WAGE REPORT.** If you are submitting employee wage information on any form other than our preprinted form, do not list more than 54 items per page. 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 by using our Internet site. Users of the Internet reporting option have the choice of entering the wage information of their employees or uploading a file. The Internet site can be accessed from the SD Department of Labor home page ([www.sdjobs.org](http://www.sdjobs.org)) by following these menu options: Businesses — Unemployment Insurance — Internet Quarterly Wage Reporting.

**DISKETTE OR MAGNETIC CARTRIDGE.** Rather than sending in quarterly wage information on paper, employers may submit this information on diskettes or magnetic cartridge. Visit the SD Department of Labor web site ([www.sdjobs.org](http://www.sdjobs.org)) for more information.

**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 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 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 the back side 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. The interest is computed by multiplying the payment due on Line 8 by 1.5% per month or fractional part of a month the report is late.

**LINE 11. PENALTY FOR LATE FILING.** A penalty is imposed if the employer is late in filing a report. The penalty is \$5 per month (or fractional part of a month) from the due date of a report. The maximum penalty for late filing is \$30 per quarterly report.

**LINE 12. PENALTY FOR LATE PAYMENT.** A penalty is imposed if the employer is late in making full payment. This penalty is \$5 per month (or fractional part of a month) from the due date of full payment. The maximum penalty for late payment is \$30 per quarterly report.

**LINE 13. TOTAL REMITTANCE.** Enter the sum of Lines 8, 9, 10, 11 and 12.

**LINE 14. CHANGES IN BUSINESS OPERATION OR OWNERSHIP.** Complete Part A or Part B.

**PART A. DISCONTINUANCE OF BUSINESS.** Enter the date of last employment or the date that wages were last paid, whichever is later, and sign where provided in Part B.

**PART B. BUSINESS SOLD, LEASED OR OTHERWISE TRANSFERRED.** Complete this 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.

**PARTS A AND B. 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 the affairs of the company.

**LINE 15. EMPLOYEE'S SOCIAL SECURITY NUMBER.** The Social Security number of the worker must be entered. Persons without Social Security numbers are required to 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 the following: money wages paid for employment; commissions paid, and any special cash payment (such as cash gifts, cash prizes or cash bonuses); the reasonable cash value of remuneration for services paid in a medium other than cash (such as lodging, meals, free and/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), 403b, 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. The taxable wage base for 2006 and prior years was \$7,000. The taxable wage base for 2007 was \$8,500; for 2008 it is \$9,000. In 2009 the wage base will be \$9,500 and 2010's wage base will be \$10,000.

**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.