

Legal Update Article

New Reporting Requirements for South Carolina Employers

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Starting in the first quarter of 2024, employers must report Standard Occupational Code (SOC) information for their employees in the quarterly wage file reports due by April 30, 2024.

In May 2023, Governor Henry McMaster signed into law the [Statewide Education and Workforce Development Act](#). According to the South Carolina Department of Employment and Workforce (SCDEW), the Act “will improve the effectiveness of South Carolina’s workforce development and the state’s responsiveness to industry needs by providing detailed real-time workforce information and analysis to decision-makers and the public.” These potential benefits come with some new reporting burdens on South Carolina employers.

New Reporting Requirements

South Carolina employers that employ at least one person in the state have for many years been required to file quarterly reports with SCDEW. New this year, however, employers must also include in those quarterly reports the SOC for each position, along with employee names, social security numbers, number of hours worked, and wages. Employers that employ fewer than 10 individuals in South Carolina have the option of submitting this information electronically or by paper. Every employer with at least 10 employees must submit this information electronically, unless a “hardship” exception applies. Employers are only required to report information on employees who work in South Carolina.

South Carolina is the fifth state in the nation to require reporting of SOC codes, so this change likely will require some additional research and information gathering by employers, even the state’s largest employers. SCDEW has provided [resources](#) to help locate the correct SOC for employees.

According to the SCDEW, the first quarter’s wage reports are due by *April 30, 2024*. The reports can be filed electronically through SCDEW’s SUITS platform. SCDEW also provides [resources](#) relating to SUITS on its website.

Employers Must File responses to SCDEW Requests for Information Electronically

The Act amended S.C. Code Ann. § 41-35-615 so that, starting on March 1, 2024, employers with at least 10 employees are required to respond electronically to requests for information from SCDEW relating to individual claims for unemployment benefits. SCDEW may waive the requirement to file electronically if a hardship is shown. This change makes it easier for SCDEW to gather information from employers relating to claims for benefits.

If you have any questions about complying with SCDEW’s reporting requirements or reporting assistance, please reach out to a Jackson Lewis attorney.

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