

U.S. Department of Labor

Employment and Training Administration
200 Constitution Avenue, N.W.
Washington, D.C. 20210



NOV 10 2015

The Honorable Nikki R. Haley
Office of the Governor
1205 Pendleton Street
Columbia, South Carolina 29201

Dear Governor Haley:

This letter is to notify you of the status of your State with regard to the tax credit provisions of section 3302 of the Federal Unemployment Tax Act (FUTA).

Sections 3302(c)(2) and 3302(d)(3) provide that employers in states that have an outstanding balance of advances under Title XII of the Social Security Act at the beginning of January 1 of two or more consecutive years are subject to a reduction in credits otherwise available against the FUTA tax, if all advances are not repaid before November 10 of the taxable year.

Your State had a balance of advances at the beginning of January 1 of 2009, 2010, 2011, 2012, 2013, 2014, and 2015. However, your State did not have a balance of advances under Title XII of the Social Security Act as of the beginning of November 10, 2015. Therefore, employers in your State have no reduction in FUTA offset credit for taxable year 2015.

The Internal Revenue Service has been notified of this determination.

If you have any questions, please contact me at (202) 693-3029 or gilbert.gay@dol.gov.

Sincerely,

A handwritten signature in black ink that reads "Gay M. Gilbert".

Gay M. Gilbert
Administrator
Office of Unemployment Insurance

cc: Les Range
Regional Administrator
Atlanta

Jamie D. Suber
Acting Asst. Exec. Director, UI Division
South Carolina Department of
Employment and Workforce