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Veldran, KatherineKatherineVeldran@gov.sc.gov
Date: 2/8/2013 12:37:57 PM
Subject: RE: Thank you

Hey, Sunnie,

It was a pleasure meeting you, too! Thank you for emailing me your contact information.

I really appreciated your input yesterday and I will forward the information that we discussed to you as soon as possible.

Regarding the look back period, I am meeting with a variety of staff at DEW to insure the answer I give is accurate. I will be in touch with you next week.

Have a wonderful weekend! Maura

Maura Dawson

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From: Sunnie Harmon [mailto:sunnie@lobbysc.com]
Sent: Friday, February 08, 2013 11:14 AM
To: Dawson, Maura
Cc: Sara Hazzard; Darrell Scott; John DeWorken
Subject: Thank you

Maura,

It was a pleasure meeting you yesterday. Thank you so much for taking time out of your busy day to meet with us in the lobby to discuss the US DOL mandates in more depth. I wanted to check in with you regarding the look back period used to calculate the SUTA rates. Below is an excerpt from the code of laws. Our question is; will the 2014 rates, which are calculated in the Fall of this year, have a three year (12

calendar quarters) or 10 year (forty calendar quarters) look back? Please advise.

Thank you!

SECTION 41-31-5. Definitions. [SC ST SEC 41-31-5]

As used in this chapter:

(1) "Benefit ratio" means:

(a) for the period of January 1, 2011, through December 31, 2013, the number calculated by dividing the sum of all benefits charged to an employer during the forty calendar quarters immediately preceding the calculation date by the sum of the employer's taxable payroll for the same period. If fewer than forty but more than one calendar quarter of data are available, the data from those available calendar quarters shall be used in the calculation. The benefit ratio must be calculated annually using data for quarters filed through June thirtieth of the current year to the sixth decimal place;

(b) from January 1, 2014, the number calculated by dividing the sum of all benefits charged to an employer during the twelve calendar quarters immediately preceding the calculation date by the sum of the employer's taxable payroll for the same period. If fewer than twelve but more than one calendar quarters of data are available, the data from those available calendar quarters shall be used in the calculation. The benefit ratio must be calculated annually using data for quarters filed through June thirtieth of the current year to the sixth decimal place.

Sunnie Harmon

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