



STATE OF SOUTH CAROLINA  
DEPARTMENT OF REVENUE

300A Outlet Pointe Blvd., Columbia, South Carolina 29210  
P.O. Box 125, Columbia, South Carolina 29214-0575

SC INFORMATION LETTER #21-22

**SUBJECT:** Extended Tax Relief – Nexus and Income Tax Withholding Requirements for Employers with Workers Temporarily Working Remotely as a Result of COVID-19  
(Income Tax and Sales Tax)

**DATE:** August 25, 2021; Effective from March 13, 2020 – December 31, 2021

**MODIFIES:** SC Information Letter #21-8

**AUTHORITY:** S.C. Code Ann. Section 12-4-320 (2014)  
S.C. Code Ann. Section 1-23-10(4) (2005)  
SC Revenue Procedure #09-3

**SCOPE:** An Information Letter is a written statement issued to the public to announce general information useful in complying with the laws administered by the Department. An Information Letter has no precedential value.

On May 15, 2020 the Department issued SC Information Letter #20-11 to announce temporary relief regarding a business's establishment of nexus (income and sales) solely because an employee is temporarily working in a different work location due to COVID-19 and provided guidance with respect to employer withholding requirements for these employees. The relief was first effective from March 13, 2020 through September 30, 2020, and extended by SC Information Letters #20-24 and #20-29. SC Information Letter #21-8 further extended the relief until September 30, 2021.

The Department is announcing that the relief set forth in SC Information Letter #20-11 will be extended through December 31, 2021.

The full text to [SC Information Letter #20-11](#) and the relief provided can be found on the Department's Law and Policy page at [dor.sc.gov/policy](http://dor.sc.gov/policy).