

Today's timeline of events



Topic				
			Tax and Wage	 Live Q&A
	10:30 a.m. – 10:35 a.m.	10:35 a.m. – 10:50 a.m.	10:50 a.m. – 11:15 a.m.	11:15 a.m. - 11:30 a.m.
Presented by	Rebecca Martin President & CEO Greater Federal Way Chamber of Commerce Zander Greene Communications and Program Coordinator	Corrina Rieken Program coordinator SharedWork Employment Security Department Renee Glanville Program Coordinator SharedWork Employment Security Department	Jenna Black Employer services manager Tax and Wage Employment Security Department Meridith Cole Employer services manager Tax and Wage Employment Security	

For a PDF of the PowerPoint slides and a copy of the webinar recording, visit the [SharedWork events webpage](#).

BUSINESSES, EMPLOYEES
FAMILIES & COMMUNITIES

WIN

with

SharedWork

SharedWorkWA.com



Employment
Security
Department
WASHINGTON STATE



SharedWork - A proven business solution!

SharedWorkWA.com

What is SharedWork?

SharedWork - is a voluntary assistance program that has stabilized Washington businesses and employees during temporary economic setbacks.



Employers reduce worker hours to save payroll costs, instead of cutting jobs.



SharedWork pays employees a prorated percentage of unemployment insurance benefits.

The SharedWork Program

A proven and credible business solution helping employers:



Save their business



Retain their skilled workforce



Continue serving customers



Attract talent



SharedWork in Washington state

Top 4 reasons Washington State employers sign up for the SharedWork program:



In response to the ups and downs of the economy.



Retaining valued employees that have been invested in.



Maintain staff count and service levels.



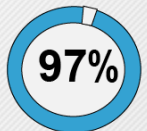
Gives balance and flexibility to pivot and budget expenses.



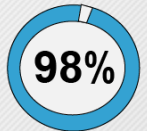
SharedWork in Washington



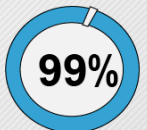
In a survey of past employers who enrolled in Washington's **SharedWork** program:



SharedWork improved employee morale.



The program helped retain skilled workers.



Would recommend SharedWork to another employer.

Employer Requirements for SharedWork:

1. Must be a legally registered business in Washington state.
2. Must have an Employment Security Department (ESD) number.
3. Must have at least two permanent employees, who are not corporate officers, affected by a reduction in hours and wages.
4. Continue to provide same benefits to employees.

Employee Requirements for SharedWork:

1. All permanent (part-time and full-time) employees may participate in SharedWork.
2. Employees must have a valid UI claim - worked at least 680 hours during their base year (includes all employment)
3. Must be able and available for all scheduled hours by SharedWork employer.

A temporary workforce reduction example

Ryna's remodeling company is experiencing supply delays, and it's impacting a few jobsites. She employs 40 individuals.

In lieu of layoffs. Ryna has enough work for 32 full-time employees. The employer can avert the continued layoff of 8 full-time employees by keeping all 40 employees and reducing the workweek.

Reduced workweek. The employer reduced the workweek from 40 hours to 32 hours, which is a reduction of 20 percent and permissible under state law, anywhere from 10-50% is an acceptable reduction each week with SharedWork.

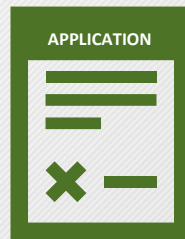
Summary. The 40 employees would each receive 80 percent of their wages from their employer, while also remaining eligible for 20 percent of their respective weekly benefit amount under SharedWork.



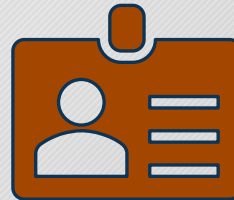
How It Works



1



2



3



4



5

The employer calls SharedWork at **800-752-2500** option 3 to check business eligibility.

The employer assigns a **SharedWork representative** (or two) and submits an **Employer Plan Application** and a **Participant List**.

Once the employer plan is approved, each participant submits an **Employee Application** and can [file weekly claims](#).

The employee receives **earned wages** and a share of **unemployment insurance benefits** when hours are reduced.

The employer representative checks the weekly **SharedWork Payments Report** for accuracy.


Two EASY ways to apply

Apply by eServices, electronic upload or fax

1. Download the [Employer plan application](#) (pdf). If you need more space to add employee names, download the [Participant list](#) (Excel)
2. Here you can [Upload all documents](#) directly to the SharedWork Unit, or Fax to 800-701-7754

Remember to:

- Include your company's name in the file name
- Sign and date all forms
- Obtain the signature for the collective bargaining agent, if applicable.

 **Employment Security Department**
WASHINGTON STATE

SharedWork
EMPLOYER PLAN APPLICATION
Submit this form by fax to 800-701-7754 or
upload at [SharedWork upload](#)
Questions? Call 800-752-2500

Please print or type the following information. Answer all questions and sign to complete.

1. Employment Security Department (ESD) number: _____
Find this number on your ESD tax statement.

2. Business name: _____ DBA: _____

3. Mailing address: _____ City: _____
State: _____ ZIP code: _____ County: _____

Physical Location/Street address (if different from mailing address): _____
City: _____ State: _____ ZIP code: _____ County: _____

4. **Employer representative:** An employer must identify a representative to coordinate with SharedWork Program staff regarding the employer plan and eligible employee claims. Employer representatives must report changes and respond to written requests for information within 10 days. Representatives also must be easily available to program staff.

Primary employer representative:	Alternate employer representative:
Name: _____	Name: _____
Job title: _____	Job title: _____
Email: _____	Email: _____
Phone: _____ Ext.: _____	Phone: _____ Ext.: _____
Fax: _____	Fax: _____
If not located at address above, provide location. Address: _____	If not located at address above, provide location. Address: _____
City: _____ State: _____	City: _____ State: _____

5. Is your business experiencing an economic downturn? ☐ Yes ☐ Maybe

6. What date did you or will you reduced hours? _____
(month/day/year)

7. How many employees are you submitting to participate in SharedWork? (Complete the attached employer plan employee list below.) _____

8. Estimate how many jobs will be saved by using the SharedWork Program. _____


9. How will you give advance notice to affected employees whose hours are or will be reduced?
☐ Memo or letter ☐ Email ☐ Staff meeting ☐ Other: _____

If advance notice is not possible, please state why: _____

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Questions? Call 800-752-2500

Please print or type the following information.
Answer all questions and sign to complete.

1. Employment Security Department (ESD) number:
Find this number on your ESD tax statement.

2. Employer Name: DBA:

3. Mailing Address:

City: State: ZIP code: County:

Physical Location/Street Address (if different from mailing):

City: State: ZIP code: County:

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Primary employer representative:	Alternative employer representative:
Name: <input type="text"/>	Name: <input type="text"/>
Job title: <input type="text"/>	Job title: <input type="text"/>
Email: <input type="text"/>	Email: <input type="text"/>
Phone: <input type="text"/> Ext.: <input type="text"/>	Phone: <input type="text"/> Ext.: <input type="text"/>
Fax: <input type="text"/>	Fax: <input type="text"/>

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Remember to:
 - Include your company's name in the file name
 - Sign and date all forms
 - Obtain the signature for the collective bargaining agent, if applicable.

5. Is your business experiencing an economic downturn? ☐ Yes ☐ Maybe

6. What date did you or will you reduce hours?
MM/DD/YYYY

7. How many employees are you submitting to participate in SharedWork?
(Complete the REQUIRED employer plan employee list.)

8. Estimate how many jobs will be saved by using the SharedWork Program?

9. How will you give advance notice to affected employees whose hours are or will be reduced?
☐ Email ☐ Memo or letter ☐ Staff meeting ☐ Other:

If advance notice is not possible, please state why:

10. How did you hear about the SharedWork Program? ☐ Association ☐ Chamber of Commerce
☐ Conference ☐ Email Outreach ☐ Webinar ☐ local WorkSource business services team
☐ Other:

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Remember to:
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 - Sign and date all forms
 - Obtain the signature for the collective bargaining agent, if applicable.

11. a) How many of your participating employee are union represented? ☐ N/A

b) **Employer union affiliation information (if applicable):** The employer's SharedWork plan must be approved in writing by the collective bargaining agent for each affected collective bargaining agreement covering any affected employee. **Approval signature(s) are required to process this application.**

Union: <input type="text"/> Local: <input type="text"/>	Union: <input type="text"/> Local: <input type="text"/>
Phone: <input type="text"/> Ext.: <input type="text"/>	Phone: <input type="text"/> Ext.: <input type="text"/>
<u>Authorized union representative name</u>	<u>Authorized union representative name</u>
Print: <input type="text"/> <small>print name</small>	Print: <input type="text"/> <small>print name</small>
Signature: <input type="text"/>	Signature: <input type="text"/>

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Remember to:
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By signing below, I, _____
print name certify that I am authorized to sign this document on behalf of the employer and that all information provided on this application is true and correct.

Signature: _____ Title: _____ Date: _____
Owner, Proprietor, CEO, CFO, CO, GM, HR Manager, Payroll Manager MM/DD/YYYY

NEXT [Click here to complete the employer plan employee list](#). We can only process completed applications.

The Employment Security Department is an equal opportunity employer/programs. Auxiliary aids and services are available upon request to individuals with disabilities. Language assistance services for limited English proficient individuals are available free of charge.
Washington Relay Service: 711 32-974, EMS 10422

**Apply by eServices,
electronic upload or fax**

- [illegible]

Apply online – quick and easy

Apply through eServices


If you have ever paid taxes online with EAMS (Employer Account Management Services), you must use the same SAW account.

secure.esd.wa.gov - [Link to site](#)

Questions?

For help signing into eServices, see <https://esd.wa.gov/unemployment/technical-support>.

SAW Help Desk 855-682-0785

 **Employment Security Department**
WASHINGTON STATE

Español

Sign in for eServices

Find answers to your questions about eServices accounts at esd.wa.gov/unemployment/technical-support.

Avoid unemployment scams
Unemployment benefits are a target for scammers. They want to steal your username or password to take control of your claim by pretending to be ESD and sending you links to sign in on fake web pages that look real. When in doubt, go directly to esd.wa.gov and click the sign-in links.
Protect yourself by checking out esd.wa.gov/unemployment/unemployment-scams.

Individuals

- Apply for unemployment benefits
- Submit a weekly claim
- Manage your unemployment benefits claim
- Restart a current claim
- Pay a benefit overpayment
- Look up your past wages
- Schedule a required WorkSource appointment

Employers

- Pay taxes
- Apply for SharedWork
- Apply for the Work Opportunity Tax Credit
- Manage your employees' unemployment claims
 - Send a secure message
 - View and respond to correspondence
 - File an appeal

SecureAccess Washington (SAW)

Having issues with the new two-step verification? For help filing your weekly claim, see our [Alert](#).

Use your SecureAccess Washington (SAW) username and password
[What is SAW?](#)
[Check to see if you have a SAW account](#)

Employers: If you have ever paid taxes online with EAMS (Employer Account Management Services), you must use the same SAW account.

Username:

Password:

[Sign in](#) [Having trouble signing in?](#)

Need an account?


If you haven't already, you must create and activate a SecureAccess Washington (SAW) account to use our online services. [What is SAW?](#)

Already have a SAW account?

SecureAccess Washington (SAW) is the protected sign-on service for much of Washington state government. You may already have access. [Check to see if you have a SAW account](#)

[Create new account](#)

We use SecureAccess Washington to protect your personal information

 **SecureAccess**
WASHINGTON

Contact SharedWork

Employers can verify their eligibility in minutes and get answers by calling 800-752-2500 and choosing Option 3.

800-752-2500

8am to 4pm, Monday through Friday

Option 1 – Claims

Option 2 – Existing Plans

Option 3 – New Plan Inquiry

Option 4 – I was asked to call

Option 8 – Spanish

sharedworkplansect@esd.wa.gov

More ways to learn about SharedWork

- Watch our SharedWork Program overview on [Youtube](#).
- The SharedWork program will be hosting many regional webinars for employers in Washington. [ESDWAGOV - Employer resources webinar series](#)
- **Wednesdays 10:45 a.m.** | [SharedWork Q&A for businesses webinar](#).
- Download the [SharedWork info card](#).



Tax & Wage

One call resolution for all
customers who need assistance



Tax & Wage

KEY COMPONENTS OF TAX & WAGE



- Report filing and payments
- Tax rate calculations
- Relief of benefit charges
- Wage and hour adjustments (amendments)
- Waivers of penalties & interest
- Audits and investigations
- Tax Refunds

Overview of UI Tax



- Reports & payments are due quarterly. Late payments & reports are assessed penalties & interest and could affect your annual tax rates.
- To report & pay go to www.esd.wa.gov.
- The tax due is calculated by multiplying the taxable wages by the tax rate.
- Amendments are corrections to reports. Employers have three years to amend reports. Amendments may impact your tax rate.
- Tax Rates: Delinquent rates will be assessed for late penalties & interest.

Quarterly Reports are due at the end of the month following the quarter.

Q1: April 30th

Q2: July 31st

Q3: October 31st

Q4: January 31st

Example of 2022



The tax due is calculated by multiplying the taxable wages by the tax rate.
Wage base 2023 = \$67,600

- If the employee's salary = \$55,000, pay taxes on \$55,000.
- If the employee's salary = \$68,000, pay taxes on \$67,600 of their wages.

The amount over the taxable wage base of \$67,600 (\$400 in the example) is considered excess wages. Excess wages are reported (for unemployment-insurance benefits purposes), but are subtracted from the employee's total wages, so they do not pay taxes on the amount above the taxable wage base.

Common questions



- What is my billing statement for?
 - This is a balance due on your tax account.
- How do I file & pay my quarterly taxes?
 - Secure Access WA & EAMS <https://www.esd.wa.gov/employer-taxes/about-EAMS>
- How do I update my address, close my account or update owner/officers?
 - Fill out business change form 5208C-1 or owner/officer change form: <https://esd.wa.gov/employer-taxes/forms-and-publications>
- I need to correct my quarterly filing. How do I fix it?
 - File an amendment in EAMS [ESDWAGOV - Unemployment Taxes](https://esd.wa.gov/employer-taxes/forms-and-publications) or submit a paper Amended tax & wage report(5208D) form: <https://esd.wa.gov/employer-taxes/forms-and-publications>.
- I received a Benefit Charge Notice. What is this?
 - It is not a bill. This is advising employers a former employee is claiming UI and their tax account may be charged. To request relief of benefit charges email UIFILES@ESD.WA.GOV, or follow instructions on the form.

Tax & Wage

Basic overview of the UI Tax Experience Rates



TAX RATES

- Tax Rates are made up of three components: UI tax rate, Social cost & the EAF (Employment Administrative Fund). For 2023, Social cost is capped at .7%
- Rates are based on your employment experience - benefit charges and taxable wages reported the past 4 years. There are 40 rate classes.
- Tax Rate Notices are calculated and mailed annually in December.
- Request review of tax rates email UIFILES@ESD.WA.GOV .

Tax & Wage

Basic overview of the UI Tax Experience Rates



BENEFIT CHARGES

- Benefit Charging Notice: Notifies you that you could be charged & states details of claims.
- Quarterly statement of benefit charges.
- Request relief of charges email UFILES@ESD.WA.GOV.
- Reasons for granting relief of Benefit Charges:
 - Voluntary quit
 - Discharged for misconduct
 - Catastrophe
 - Etc.

For specific questions regarding Relief of Benefit Charges, please reach out to our Rates unit:

- 855-829-9243
- ESDexperiancerating@esd.wa.gov

Standard Occupational Classification (SOC) Code



What is it?

- Standard Occupational Classification (SOC) is a federal coding system used to identify occupations and workers.
- Data is used to analyze workforce demand and evaluate the effectiveness of training programs.

History

- Stemmed from the recommendation by Future of Work Task Force in 2019
- Washington State House Bill 2308 – SOC codes implemented into quarterly tax report
- In addition, Washington is following in the footsteps of other states, including Alaska and Indiana.

SOC Code timeline



Starting in Nov. 2021 through third quarter 2022:

- All Upgraded EAMS users can look up and provide SOC codes.
- Use the new SOC lookup tool to find the most accurate codes for each of your employees (onetonline.org). A link to this page is available on our website.
<https://esd.wa.gov/employer-taxes/about-soc>

When is SOC required?

- When you file Q4/2022 report by January 31, 2023.

If you have any questions about how to report SOC codes, just email us at socreporting@esd.wa.gov or call us at 855-829-9243 option 6.

Upgrade to Employer Account Management Services (EAMS)



- If you did not upgrade in 3Q22, you will need to upgrade when you file 4Q22.
- The required file format has changed
 - Four columns in old version of EAMS
 - Eight columns in upgraded EAMS
 - Has separate columns for last, first, middle names
 - Includes column for SOC codes

See [website](#) for importing wage file information.

Benefit to upgraded system



- Quicker response time for filing with the new system
- Easier to manage locked service requests for employers and employees
- Improved error checking upon file upload
- Standard Occupational Classification (SOC) codes
- Alert: [ESDWAGOV - Do you file unemployment tax reports? Upgrade to our latest version of EAMS.](#)

Paid Family & Medical Leave (PFML)



Paid Family and Medical Leave is a new benefit for Washington workers. It's here for you when a serious health condition prevents you from working or when you need time to care for a family member, bond with a new child or spend time with a family member preparing for military service overseas.

- **PFML is a different program from Quarterly Unemployment Insurance.**
- **A Separate quarterly PFML report must be filed.**
- **For more information, please see paidleave.wa.gov or call (833) 717-2273!**

Tax & Wage

Important Contact Information



Meredith Cole – Tax Accounting/Rates Supervisor

- 360-890-3585
- meredith.cole@esd.wa.gov

Benefit charging/tax rate review requests

- 855-829-9243 – option 3

Account Management Center – General Questions

- 855-829-9243
- olympiaAMC@esd.wa.gov

Denice Craig – UICS Employer Services Manager

- 360-890-3650
- denice.craig@esd.wa.gov

Q&A



BUSINESSES, EMPLOYEES
FAMILIES & COMMUNITIES

WIN

with

SharedWork

SharedWorkWA.com



Employment
Security
Department
WASHINGTON STATE



Thank you for joining us today