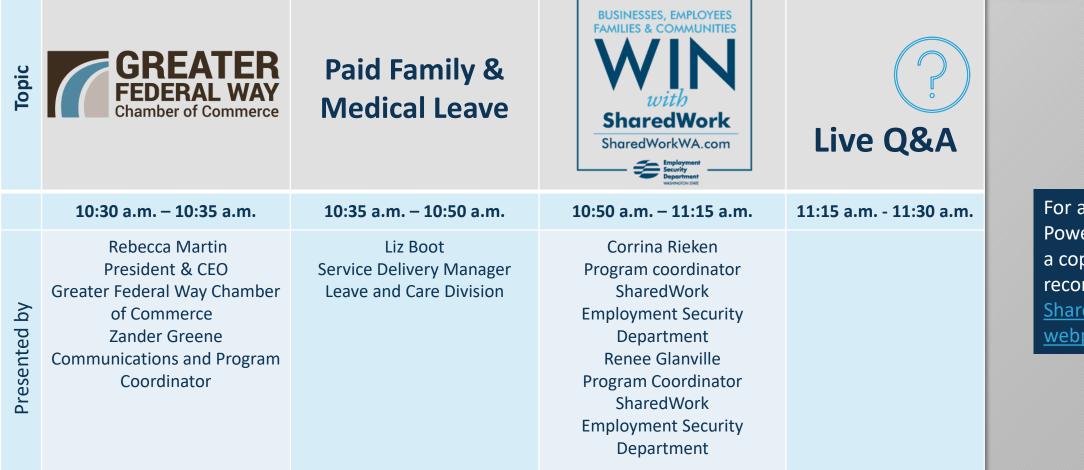
Today's timeline of events

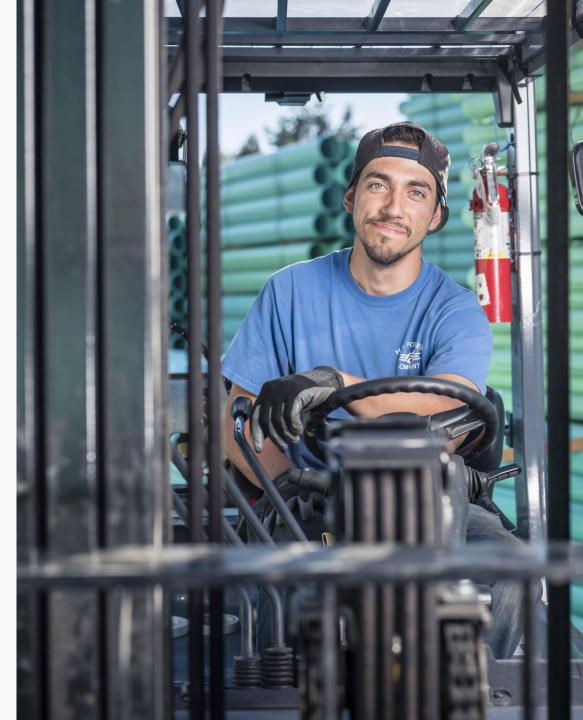


For a PDF of the PowerPoint slides and a copy of the webinar recording, visit the <u>SharedWork events</u> webpage.

Washington Paid Family & Medical Leave

Employment Security Department WASHINGTON STATE

Paid Family & Medical Leave



Agenda

Paid Leave overview

Employer role & responsibilities

Self-employed elective coverage

Paid Leave overview

Paid Family and Medical Leave | Employment Security Department

Paid Family and Medical Leave provides paid time off when you need it most.

It's here for you when a serious health condition prevents you from working, when you need time to care for a family member or a new child, or for certain military-related events.



Who does this apply to?



Workers & their employers in Washington

Exceptions

Federal employees.

People employed by tribal owned businesses on tribal land.

Self-employed people who don't opt into the state program.

Workers covered by their employer's approved voluntary plan.

High-level benefit overview



Two-part benefit eligibility



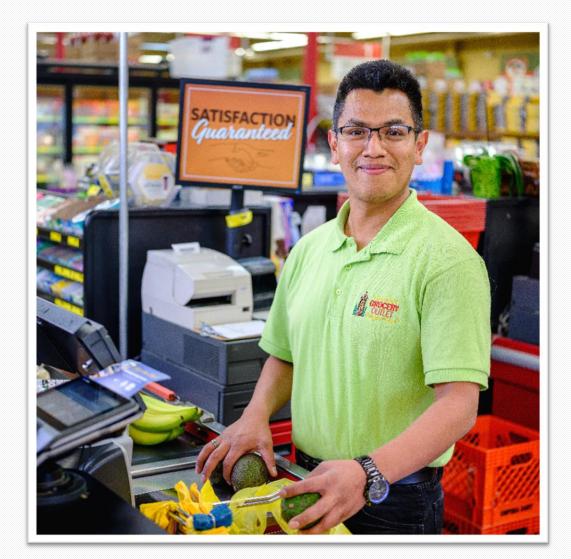
- 820 hours in the qualifying period.
- At one employer or cumulatively.

Qualifying event

- Serious health condition (your own or a family member's).
- Birth or placement.
- Military events.

Medical leave to care for yourself

- Time to recover from a serious health condition.
- Like short-term disability.
- Could include:
 - Cancer treatment
 - Dialysis
 - Chronic serious condition
 - Treatment for substance abuse
 - In-patient mental health care



Family leave to care for someone else

- Bonding leave for parents in the first year after the birth or placement of a child under 18. Includes adoption and foster parents.
- Care for a family member experiencing a serious health condition.
- Military family leave; Broadly related to overseas deployments.
 - Statute references federal law related to military exigencies covered by FMLA.



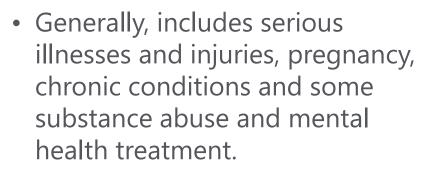
Family defined

Child (biological, adopted, foster, step, in-law) Grandchild Spouse/Domestic Partner **I** Sibling (step) Parent (step, in-law) Loco Parentis Legal Guardian De Facto Parent Grandparent (in-law)

Any individual who regularly resides in the employee's home or where the relationship creates an expectation that the employee care for the person, and that individual depends on the employee for care*

*Implemented by SB 5097 in 2021 legislative session

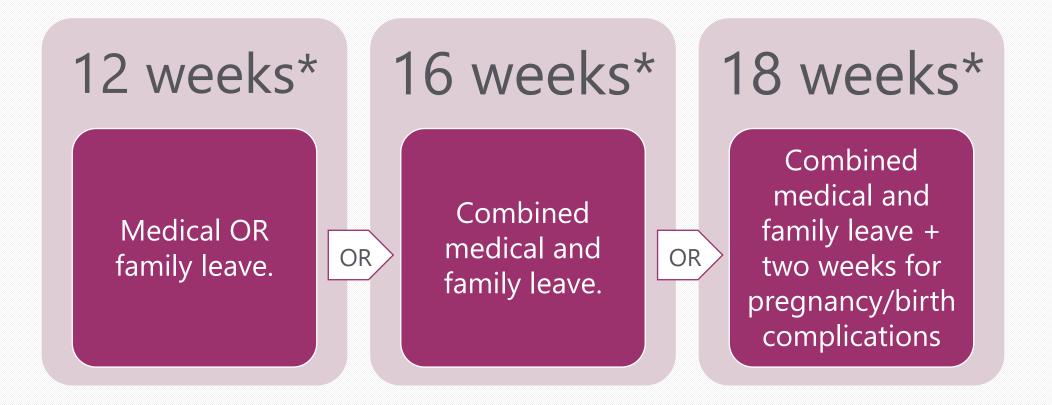
What's a "serious health condition"?



- Defined in the law.
- Up to a healthcare provider to diagnose and certify.

 Generally, does not include common cold, flu, earaches, upset stomach, headaches (other than migraines) and cosmetic treatments.

How much time?



* "Weeks" = typical workweeks

Employer role & responsibilities

High-level employer role



Collect premiums

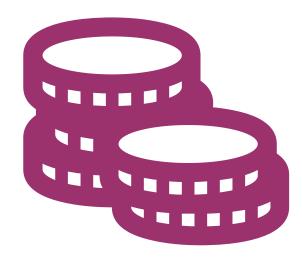


Total premium 2024 0.74%

gross wages up to the Social Security cap (\$168,600 in 2024) Employee: 71.43% Employer: 28.57%

* Businesses determined to have fewer than 50 employees are not required to pay the employer portion.

Premium calculation



1. Calculate premium

- Gross wages x 0.0074 = total premium (round to two decimals
- Only include employee wages up to the social security cap for each calendar year. In 2024 the social security cap is \$168,600. Gross wages for Paid Leave do not include tips.

2. Employee share (withholding):

- Gross wages x 0.0074 x 0.7143 = Employee Share (round to two decimals)
- This is the maximum amount you can withhold for Paid Leave.

3. Employer's share

- Total Premium Employee Share = Employer Share
- This is the amount the employer is required to contribute, unless we've determined you are a small business with less than 50 employees.

Premiums Estimator

paidleave.wa.gov/estimateyour-paid-leave-payments/

Paid Leave

If you have employees whose gross wages are over the Social Security wage cap, this estimator may overestimate your total Paid Leave premiums.

	Sum	Employer	Employee
Family Leave Premium	\$0.00	\$0.00	\$0.00
Medical Leave Premium	\$0.00	\$0.00	\$0.00
Total Paid Leave Premium	\$0.00	\$0.00	\$0.00

WA Cares

WA Cares premiums apply to wages paid starting July 1, 2023.

	Sum	Employer	Employee
WA Cares			\$0.00

Business size

- ESD calculates your business's size on Sept. 30 of each year.
- The calculation is used to determine your business size for the next calendar year.
- It's based on your average employee headcount over the previous four quarters as reflected in your quarterly reports.
 - It is not calculated by full-time equivalent (FTE) positions
 - We will notify you if your business size has changed from small to large, or large to small compared to the previous year.

What do I report?

Reporting requirements

Each quarter, you are required to file a wage report with the following information:

Required Information

Employee information

- SSN or ITIN
- Last name
- First name
- Middle initial, optional
- Wages paid during the reporting quarter
- Hours associated with wages paid
- Employee's WA Cares Fund exemption status
- Employee's date of birth

Employer information

- Total Paid Leave premiums withheld from employees, if any
- Total WA Cares Fund premiums withheld from employees, if any

NOTE: As of October 1, 2023, all quarters must be reported, even if there was no payroll for that quarter.

Reporting & payment deadlines

Quarter	Reporting period	Due by
First	January, February, March	April 30
Second	April, May, June	July 31
Third	July, August, September	October 31
Fourth	October, November, December	January 31

Reporting resources

paidleave.wa.gov/employers/

- ✓ Requirements
- ✓ Checklist
- ✓ Instructions
- ✓ FAQs

Checklist for Filing Your **Quarterly Report**

Before you file your quarterly report, make sure you have this information ready.

BUSINESS INFORMATION:

- Your SecureAccess Washington (SAW) login (If you don't have one, you can create an account <u>online</u>)
- Business identifier (UBI) number (If you don't know your UBI number, you can look it up <u>online</u>)
- Business name
- Total premiums collected (if any) from employees
- Name of the report preparer

EMPLOYEE INFORMATION:

- Social security number (SSN) or individual taxpayer identification number (ITIN)
- First name, last name, middle initial
- Date of birth
- WA Cares exemption status
- Wages paid during the reporting quarter, and the

Notification requirements

All Washington employees

- Inform your employees about the program by posting a notice in a place customarily used to post other employment-related notices.
- Poster in English & Spanish available online.

Individual employees

- You must notify employees in a timely manner of Paid Leave when they are on leave for reasons that could be covered by the program.
- When an employee has been away from work for 7 consecutive days for reasons that could be covered by this program or become aware of their need for Paid Leave, you have 5 business days to provide notice in writing.

What notifications does an Employer receive when an employee applies for Paid Leave?

Employers will receive two notifications when an employee applies for Paid Leave

The first notification is when they initially apply for benefits. This notice includes

- Current employee's name
- Paid Leave Claim ID
- Anticipated Leave dates
- The date they provided the employer notice, or if no notice was given

The second notification will let the employer know if the current employee was approved or denied for benefits. This will include

- Current employee's name
- Paid Leave claim ID
- Whether they were denied or approved for benefits
- If their claim was approved it will have their leave start date and the leave end date.

* Other notifications may be received if additional information is needed or if there is a change to the leave duration*

New Employer account feature-Benefit Claims

(i) Information Message

· Benefit information will be available Jan. 1, 2024 forward.

Employer Legal Entity Name

ELF TEST ACCOUNT

Customer ID C602266165

Your Employees' Benefit Claim Information

By downloading the files below, you'll have access to updated information about your current employees' use of Paid Leave benefits.

Please Note: Employees identify their current employer during the benefit application process. If they switch employers after their claim is approved, they can update their employment information when they file weekly claims.

Benefit Applications

These files contain information about benefit applications submitted by your employees each calendar year, including:

- Employee Name
- Benefit Claim ID Number
- · Application Date and Requested Leave Dates
- · Leave Type (Medical or Family)
- Decision and Approved Leave Dates

Download

Weekly Claims

These files list the weeks of leave claimed by each of your employees during a calendar year.

Weeks start on Sunday and end on Saturday. After an employee's weekly claim is processed, the column for that week (labeled with the date of the Sunday in that week) will show you the status of that weekly claim:

- WW = Waiting week
- Yes = Approved and paid week
- No = Denied or unpaid

Download

Electing coverage

What's elective coverage?

Self-employed individuals can elect coverage for Paid Leave and, after filing quarterly reports and paying premiums, can get access to the same benefits as other workers in Washington.

Who's self-employed?

You are
self-
employedA sole proprietorA joint venturer or a member of a partnershipif you are:A member of a limited liability company (LLC)

An independent contractor (as described in <u>RCW 50A.05.010</u>)

Otherwise in business for yourself

Note: Corporate officers are not self-employed.

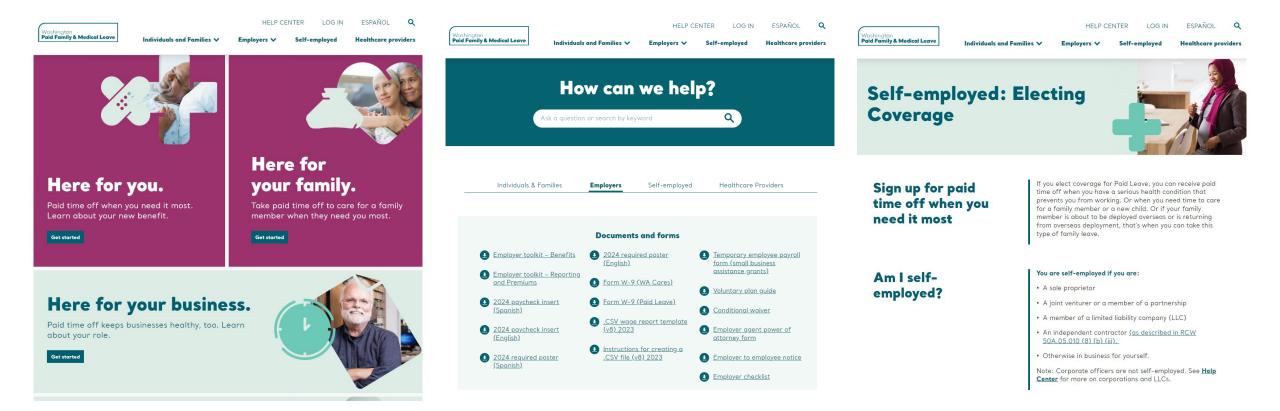
How does elective coverage work?



Timeline

If you opt-in between		And you report and pay starting
January 1 to March 31	April 1	July 1
April 1 to June 30	July 1	October 1
July 1 to September 30	October 1	January 1
October 1 to December 31	January 1	April 1

Resources



Sign-up for news & details

Including upcoming webinars for employers and self-employed people!

Sign-up at esd.wa.gov/employertaxes/employer-newsletterhistory

Employer Newsletter

A monthly newsletter focusing on WA Cares Fund, Paid Family & Medical Leave, and Unemployment Insurance. **Sign up**.

2024

March | Issue 47

February | Issue 46

January | Issue 45

2023

December 2023 | Issue 44 November 2023 | Issue 43 Special YesVets edition - October 2023 | Issue 42 October 2023 | Issue 41 Special WA Cares edition - September 2023 | Issue 40 September 2023 | Issue 39 August 2023 | Issue 39 July 2023 | Issue 37 Special WA Cares edition - June 2023 | Issue 36 June 2023 | Issue 35 May 2023 | Issue 34 April 2023 | Issue 33

Contact Paid Family and Medical Leave





833-717-2273

paidleave.wa.gov

BUSINESSES, EMPLOYEES FAMILIES & COMMUNITIES With SharedWork

SharedWorkWA.com

Security Department WASHINGTON STATE



SharedWork - A proven business solution!

SharedWorkWA.com

What is SharedWork?

<u>SharedWork</u> - 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.



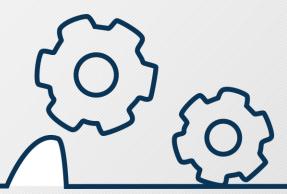
Maintain staff count and service levels.



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 <u>base year</u> (includes all employment)
- 3. Must be able and available for all scheduled hours by SharedWork employer.

A temporary workforce reduction example

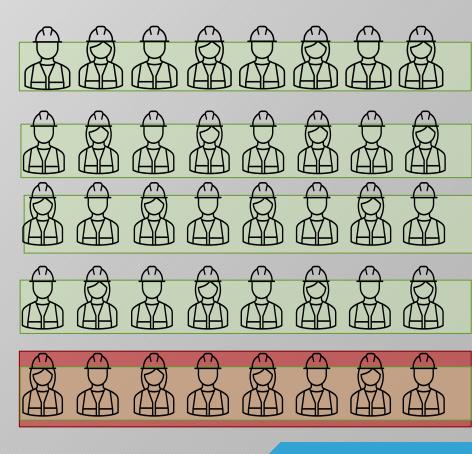
Ryna's remodeling company is experiencing supply delays, and it's impacting a few jobsites. She employs 40 individuals.

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.

Washington Administrative Code (WAC): Chapter 192-250 Shared Work Program



How It Works



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 <u>file weekly</u> <u>claims</u>. 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.

Apply by eServices, electronic upload or fax

- Download the Employer plan application (pdf). If you need more space to add employee names, download the Participant list (Excel)
- Here you can <u>Upload all documents</u> 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.

- WASHINGT	ON STATE	ion. Answer all question	Submit th	is form by upload	SharedWor LAN APPLICATIO fax to 800-701-7754 at <u>SharedWork uplos</u> ons? Call 800-752-256
1. Employment Secu	arity Department	(ESD) number:			
2. Business name:			Find this number o	n your ESD tax s	talement.
2. Business name: _			DBA:		
3. Mailing address:				City:	
	State:	ZIP code:	Count	y:	
staff regarding the respond to written	employer plan a	nd eligible employee		ordinate wit	County:
Primary employer	representative:	d.	Alternate employe	er representa	itive:
Name:			Name:		
Job title:			Job title:		
Email:			Email:		
DI		Photo:	Di		P

Email:		Email:		
Phone:	Ext.:	Phone:	Ext.:	
Fax:		Fax:	10	
If not located at addr Address:	ess above, provide location.	If <u>not</u> located at ad Address:	fress above, provide location.	
City:	State:	City:	State:	
7. How many employ	or will you reduced hours? ees are you submitting to par te the attached employer plan employer		(month/day/year)	
	te the attached employer plan employee by jobs will be saved by using			
. How will you give :	advance notice to affected em	pioyees whose hours are of	will be reduced?	
Memo or lett	Email	Staff meeting	Other:	
If advance notice i	a not possible please state wh			

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- Obtain the signature for the collective bargaining agent, if applicable.



Employment Security Department

VASHINGTON STATE

SharedWork EMPLOYER PLAN APPLICATION

Submit this form by fax to 800-701-7754 or upload at SharedWork upload Please print or type the following information. Questions? Call 800-752-2500 Answer all questions and sign to complete.

1. Employment Sec	urity Department (ESD) nur	nber:		
		Rod this out	uber on your ESD tux stateme	at
2. Employer Name:			DBA:	
3. Mailing Address:				
City:	State:	ZIP code	21	County:
Physical Location/S	treet Address (if different fro	om mailing):		
City:	State:	ZIP code	e:	County:

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4. <u>Employer representative</u>: 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 <u>within 10 days</u>. Representatives also must be easily available to program staff.

Primary employer representative:	Alternative employer representative:
Name:	Name:
Job title:	Job title:
Email:	Email:
Phone: Ext.:	Phone: Ext.:
Fax:	Fax:

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Remember to:

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5. Is your business experiencing an economic downturn?	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 w Email Memo or letter Staff meeting	
If advance notice is not possible, please state why:	
10. How did you hear about the SharedWork Program? Association	

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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?



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: Local:	Union: Local:			
Phone: Ext.:	Phone: Ext.:			
Authorized union representative name	Authorized union representative name			
Print: print name	Print:			
Signature:	Signature:			

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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.

By signing below, I, ______ 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:	I	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 change. Washington Relay Service: 711 32-974, EMS 10422

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- Here you can <u>Upload all documents</u> directly to the SharedWork Unit, or Fax to 800-701-7754

Remember to:

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

Company name: Location:		ESD number: DO NOT CHANGE COLUMN/CELL FORMAT				Date: MM/DI
Employee First Name (MUST include at least TWO EMPLOYEES)	Employee Last Name	Employee SSN XXXXXXXX (no dashes)	Date of Hire	Usual Weekly Hours Worked	Hourly Rate of Pay	Associated Union (leave blank if no union)

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 <u>https://esd.wa.gov/unemployment/technical-support</u>.

SAW Help Desk 855-682-0785

Employment Security Department

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 <u>esd.wa.gov/unemployment/unemployment-scams</u>.

Individuals

Apply for unemployment benefits

- Submit a weekly claim
- Manage your unemployment benefits claim
- Restart a current claim

weekly claim, see our Alert.

What is SAW?

Username

Password:

Password

Sign in

- Pay a benefit overpayment
- Look up your past wages
 Schedule a required WorkSource ar
- Schedule a required WorkSource appointment

SecureAccess Washington (SAW)

Check to see if you have a SAW account

Having trouble signing in?

Having issues with the new two-step verification? For help filing your

Use your SecureAccess Washington (SAW) username and password

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

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

Need an account?

If you haven't already, you must create and activate a SecureAccess Washington (SAW) account to use our online services. <u>What is SAW?</u>

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. <u>Check to see if you have a SAW account</u>



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We use SecureAccess Washington to protect your personal Information



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.
 <u>ESDWAGOV - Employer resources webinar</u> series
- Wednesdays 10:45 a.m. | <u>SharedWork Q&A for</u> <u>businesses webinar.</u>
- Download the <u>SharedWork info card</u>.



BUSINESSES, EMPLOYEES FAMILIES & COMMUNITIES With SharedWork

SharedWorkWA.com



Employment Security Department washington state



Thank you for joining us today