

Resources for Washington businesses

Gain important insights about SharedWork, unemployment taxes and submitting wage information for a competitive workforce advantage!



Thursday, Aug. 3

1:00 p.m. - 2:00 p.m.

**SharedWork and unemployment tax
and wage reporting**

SEATTLE
SOUTHSIDE
CHAMBER OF COMMERCE



**Employment
Security
Department**
WASHINGTON STATE

Goals for Today



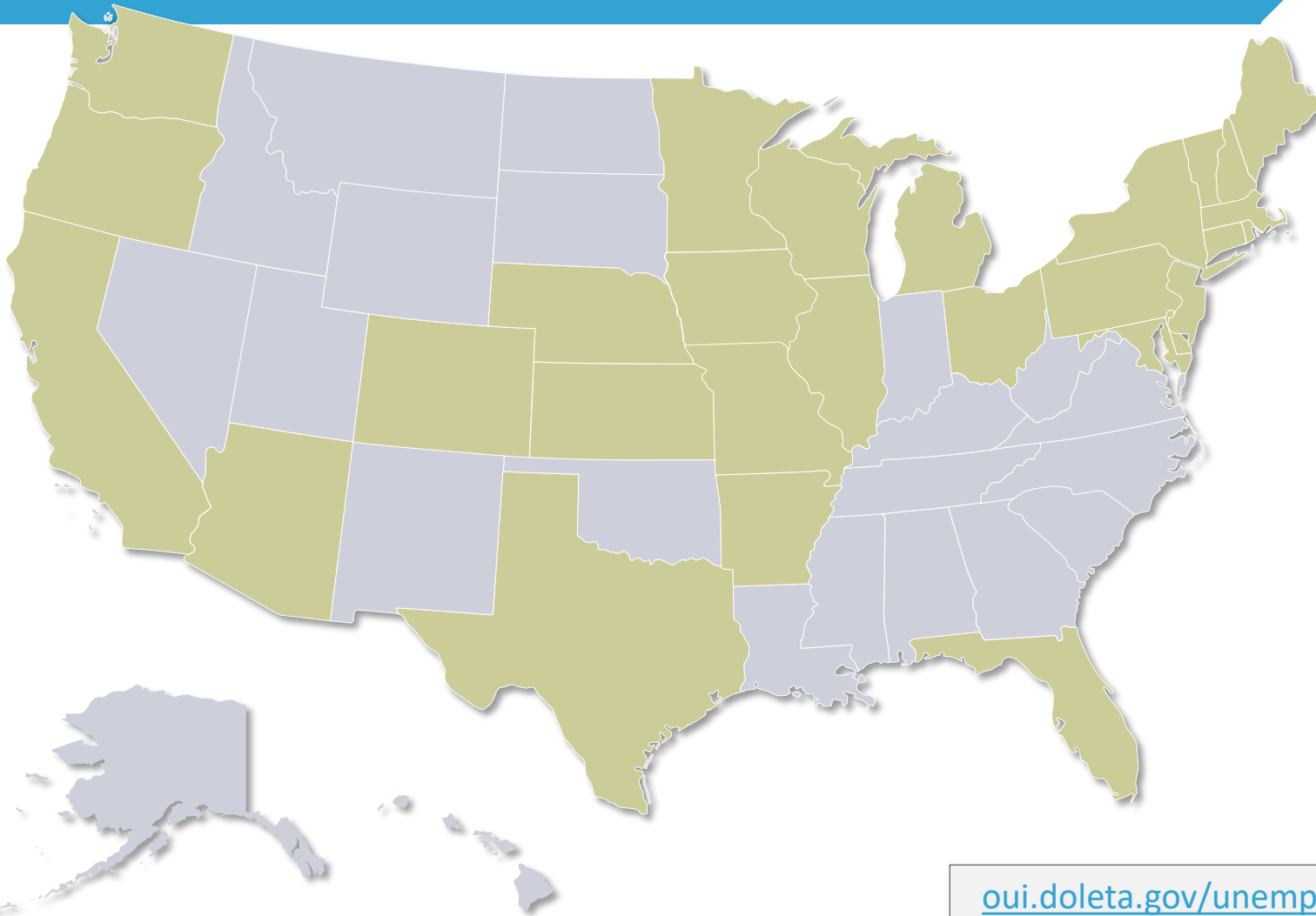
1. Learn how the SharedWork program supports businesses and employees during uncertain times.
2. Learn about unemployment tax and wages reporting and other services for good business decisions.



SharedWork - A proven business solution!

SharedWorkWA.com

States currently offering a Short-Time Compensation (STC) program



- Offers Short-Time Compensation (STC) through Unemployment Compensation (UC) departments.

Top 5 reasons employers sign up:

1. Loss of contracts or reduction in work
2. Maintain employee morale
3. In response to an economic downturn
4. Reduce payroll costs
5. Reduce cost of hiring and training new employees

Sources: [IMPAQ International](#), [U.S. Department of Labor Employment and Training Administration](#)

oui.doleta.gov/unemploy/stc.asp

SharedWork in Washington



SharedWork is a voluntary employer assistance program that helps to stabilize employers and employees during a temporary economic setback.

- Employers reduce worker hours to save payroll costs, instead of cutting jobs.
- SharedWork pays employees a prorated percentage of unemployment insurance benefits.

“...the legislature finds that the public interest would be served by the enactment of laws **providing greater flexibility in the payment of unemployment compensation benefits** in situations where qualified employers elect to retain employees at reduced hours rather than instituting layoffs.

[1983 c 207 § 1.]

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.

[[read more](#)]

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.

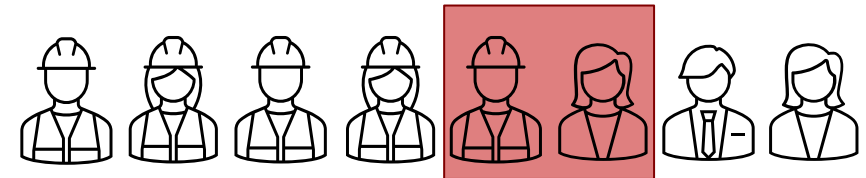
Employee Requirements for SharedWork:

1. All permanent (part-time and full-time) employees may participate in SharedWork.
2. Employee 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



“We are a residential and commercial inspection company. There are less buyers that qualify, and, as a result, less inspections are being scheduled. Business goes down 18% and halts growth in all departments.”



Ana’s business is experiencing a temporary economic downturn. She employs 8 individuals. Instead of letting go of employees, she enrolls in the SharedWork program and reduces the workweek.

In lieu of layoffs. Ana gets her SharedWork plan approved for fifty-two weeks. There is no cost to enroll, and plans can be renewed year after year.

Reduced workweek. An employer may reduce an employee's usual weekly hours of work from ten to fifty percent and the employee can receive the same percentage of unemployment benefits.

Summary. The 8 employees would each receive wages from their employer, while also remaining eligible for up to 50 percent of their respective weekly benefit amount under SharedWork.

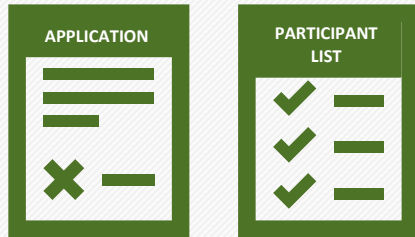


Enrolling is fast, free and easy!



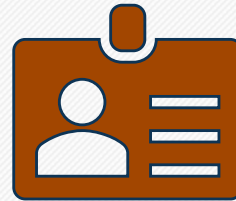
1

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



2

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



3

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



4

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



5

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

A temporary workforce reduction example

Week 1 Enroll	
Week 2 Waiting All workers reduced 10%	
Week 3 All workers reduced 50%	
Week 4 5 workers reduced 20%	
Week 5 7 workers reduced 40%	

40 HOURS	
HOURS	BENEFIT %
36	10.0%
35	12.5%
34	15.0%
33	17.5%
32	20.0%
31	22.5%
30	25.0%
29	27.5%
28	30.0%
27	32.5%
26	35.0%
25	37.5%
24	40.0%
23	42.5%
22	45.0%
21	47.5%
20	50.0%

How much do employees get paid while on SharedWork?

Example using 40-hour chart from the [Employee payment calculation](#) chart.

Employee usual work hours are 40 hours per week. The Unemployment Insurance (UI) weekly benefit amount (WBA) is \$400 per week, which is how much I would get if I were completely unemployed. I worked 20 hours for my employer. I will receive 50 percent of my WBA. If eligible, my SharedWork benefit payment would be \$200.

SharedWork testimonials

[Watch the
SharedWork
industry panel
May 23, 2023](#)



“Before SharedWork some of our employees did leave just knowing that we would have reduced hours. We haven't seen that at all since we started SharedWork, and that was huge for us. We had a meeting to start with SharedWork, and there was some skepticism at first, but once it got going, it's been seamless and they've been so happy, our employees. We have been able to retain everybody through SharedWork, and that has been such a boon for us.”

~ Carol Linge, Ed's Economy Roofing, Bush Prairie



“Once we signed onboard, they felt a sense of relief that they didn't have to go look for another job to supplement their income, and also they didn't feel that they had to compromise their loyalty and commitment to the company. When they had the hours, they are committed and dedicated, and when they are not, they understand that the work is going to come.”

~ Ana Ramirez, Boggs Inspection Services, Lacey



“It has helped us retain our employees and GIVEN US a bit of flexibility. Some weeks a particular department is busier and we need those employees full-time and some weeks it's slower, and they can take a day of workshare. As the business increases again, it's easier to jump back in to fully staffed and up to speed. It's strategic in multiple ways.”

~ Michelle Dvorak, Pacific Northwest Title of Kitsap

SharedWork testimonials

[Watch the
SharedWork
industry panel
"fast play"
Feb. 21 2023](#)



"It has allowed us to maintain our staff count and service levels, while lowering our overhead during the temporary housing shift. Staff is appreciative of the plan option and receiving partial payment with a day out of the office."

~ Erin Crain, AVP/office administrator, [Chicago Title of Washington](#), Everett



"SharedWork has given us a great amount of balance and flexibility to pivot and budget our expenses wisely. It's given the employees a sense of security. They know that we're doing this so that we don't have to take more dramatic measures, so there's massive relief of anxiety in that sense as well."

~ Jen Post, owner, [Prestige Escrow](#), Woodinville



"It's really a good thing we have SharedWork or I could be at risk of losing the employees with whom I've invested thousands of dollars in training. My valued employees are part of our business family, and I don't want to lose them. During these ups and downs of the economy, it has been a lifesaver."

~ Suzette Jackson, VP/owner, [NorthWest Granite & Flooring LLC](#), Whidbey Island

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

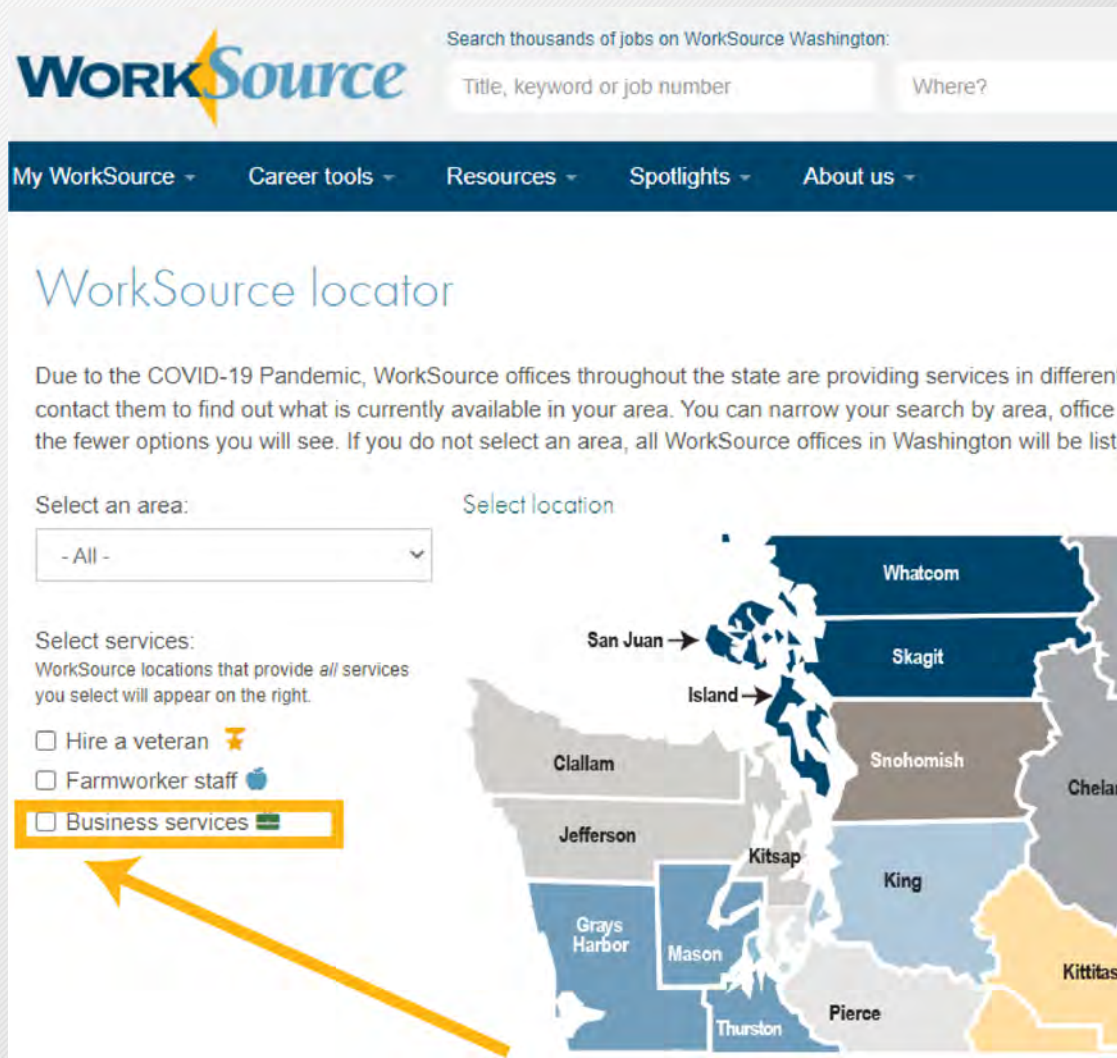
Option 4 – I was asked to call

sharedworkplansect@esd.wa.gov

More ways to learn about SharedWork

- Watch our commercial on [Youtube](#).
- The SharedWork program will be hosting many regional and statewide **free virtual events** for employers in Washington.
esd.wa.gov/SharedWork/events
- The SharedWork program will be hosting weekly webinars through the year end to help businesses get informed.
- **Wednesdays 10:45 a.m. | [SharedWork Q&A for businesses webinar](#)**.
- Download the [SharedWork info card](#).

Get to know your local WorkSource



The screenshot shows the WorkSource Washington website. At the top, there is a search bar with the text "Search thousands of jobs on WorkSource Washington:" and a placeholder "Title, keyword or job number". To the right of the search bar is a dropdown menu labeled "Where?". Below the search bar is a navigation menu with links: "My WorkSource", "Career tools", "Resources", "Spotlights", and "About us". The main heading is "WorkSource locator". Below this, there is a paragraph explaining that due to the COVID-19 Pandemic, WorkSource offices throughout the state are providing services in different areas. It says: "Due to the COVID-19 Pandemic, WorkSource offices throughout the state are providing services in different areas. You can narrow your search by area, office, or service. The fewer options you will see. If you do not select an area, all WorkSource offices in Washington will be listed." Below this paragraph, there are two sections: "Select an area:" and "Select services:". The "Select an area:" section has a dropdown menu with "- All -" selected. The "Select services:" section has three checkboxes: "Hire a veteran" (with a star icon), "Farmworker staff" (with an apple icon), and "Business services" (with a green square icon). The "Business services" checkbox is highlighted with a yellow box. To the right of the checkboxes is a map of Washington state with various counties labeled: Whatcom, Skagit, Snohomish, Clallam, San Juan, Island, Jefferson, Kitsap, King, Grays Harbor, Mason, Pierce, Thurston, and Kittitas. A yellow arrow points from the "Business services" checkbox to the map.

Dedicated business services teams support you locally and virtually:

- Recruitment and retention
- Job fairs and hiring events
- Job postings and applicant screening
- Interview and training space
- Labor market information and forecasts
- Tax incentives and layoff aversion strategies

Resources for Washington businesses

This webinar features SharedWork and the WA Cares Fund long-term services and supports programs. Employers can learn the latest developments and information to help their businesses and employees succeed.

**SharedWork and WA Cares Fund
(long-term services and supports)**

**Wednesday, Aug. 16
10:30 - 11:30 a.m.**



Recursos para empresas de Washington

¡Obtenga información importante sobre SharedWork y Fondos WA Cares!

SharedWork y Fondos WA Cares

mié 16 de agosto

2:00 - 3:00 p.m.



Resources for Washington businesses

Gain important insights about SharedWork, WorkSource, and Unemployment Insurance (UI) tax and wage reporting to help your business succeed.

**SharedWork, WorkSource
and UI tax and wage reporting**

Tuesday, Aug. 29
11:50 a.m. - 1:00 p.m.



Where to find
SharedWork forms,
upcoming events, and
past event slides and
recordings.

SharedWorkWA.com

The screenshot shows the Employment Security Department website for Washington State. The header includes the department logo, a search bar, and links for eServices Login and Languages. The main navigation bar lists various services like Home, Unemployment, Paid Leave, Jobs & Training, etc. On the left, a 'SharedWork menu' lists categories such as SHAREDWORK PROGRAM, FOR EMPLOYERS AND BUSINESSES, and FOR EMPLOYEES. Two orange arrows point from the text 'Where to find SharedWork forms, upcoming events, and past event slides and recordings.' to the 'Forms and media library' and 'Videos' links in the SharedWork menu. On the right, an 'ALERT' box titled 'SharedWork in 2023' lists upcoming events. Below this, the 'SharedWork Webinars' section provides details about live webinars, including a Q&A session for businesses and a program overview.

esd.wa.gov/sharedwork/webinar

Guest

Employment Security Department
WASHINGTON STATE

Search

eServices Login Languages

Home Unemployment Paid Leave Jobs & Training Unemployment Taxes Employer Resources Labor Market Info Newsroom

English | Español

SharedWork menu

SHAREDWORK PROGRAM

- SharedWork Homepage
- Webinars for businesses/employers
- Forms and media library
- Videos
- Program eligibility requirements
- Unemployed worker handbook
- Calculate weekly benefit

FOR EMPLOYERS AND BUSINESSES

- How to apply - 2 easy ways for employers
- Employer eServices guide
- FAQ - employers
- Employer resources webinar series
- Employer testimonials

FOR EMPLOYEES

- How to get started
- How to complete the initial application – for SharedWork employees
- How to submit weekly claims - for SharedWork employees (pdf)
- Instructional videos
- FAQ - employees

ALERT SharedWork in 2023

- Celebrating 40 years of SharedWork
- Webinars for businesses/employers, statewide.
- Employer resources webinar series with local partners.

SharedWork Webinars

Get answers to your questions about SharedWork at a live Webinar.

To respect individual confidentiality, it is important to point out that this is not an opportunity to answer questions about individual or personal situations. This webinar will be conducted using WebEx, you may be asked to download a WebEx extension. For issues connecting to the webinar, please visit <http://help.webex.com> We can't provide technical assistance.

Weekly SharedWork Q&A live webinars for businesses

Register now for standing webinar sessions for businesses/employers (45 minutes)

Wednesday

Program overview



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 UFILES@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

Thank you for joining us today

A photograph of a smiling man with short dark hair, wearing a dark blue suit jacket over a light-colored shirt. He is standing in a modern office or workshop environment with wooden desks, computer monitors, and various tools in the background.

BUSINESSES, EMPLOYEES
FAMILIES & COMMUNITIES

WIN
with
SharedWork

SharedWorkWA.com

 **Employment
Security
Department**
WASHINGTON STATE

Small Business Liaison Team



The SBLT is a partnership of 29 state agencies working to improve access to regulatory education and agency resources for small business owners across the state.

Small Business Liaison Team

How can we assist you?

- Regulations and License requirements
- Quick responses
- Agency Feedback



BUSINESS.WA.GOV

- Small Business Guide
- Small Business Requirements & Resources Workshop
- Helping customers navigate state regulatory requirements
- connecting small business to information and resources
- Economic and Business Resilience Newsletter

Washington State
**Small Business
 Liaison Team**
 BUSINESS!WA.GOV



WASHINGTON STATE SMALL BUSINESS LIAISON TEAM

AGENCY	SERVICES	LIAISON
GOVERNOR'S OFFICE FOR REGULATORY INNOVATION & ASSISTANCE	Assistance with local, state, and federal business licensing regulations and environmental permitting.	 HUGO NICOLAS 360-584-9698 Hugo.Nicolas@gov.wa.gov
DEPT. OF LABOR & INDUSTRIES	Regulate Workers Compensation; employment standards & policies; workplace safety & health, and Contractor registration.	 CELIA NIGHTINGALE 360-902-4865 ANDREW BRYAN 360-902-4730 ANDREA MUÑOZ 360-902-6035 smallbusiness@lni.wa.gov
DEPT. OF REVENUE – BUSINESS LICENSING SERVICE	One-stop state and city business licensing services.	 KIM JOHNSON 360-705-6615 kimberlyj@dor.wa.gov
DEPT. OF REVENUE – OTHER	Tax account registration, state business excise taxes, reseller permits, and tax incentives/credits.	 TOM WIELAND 360-705-6603 tomw@dor.wa.gov
EMPLOYMENT SECURITY DEPT.	Regulate Unemployment Insurance, Paid Family Medical Leave, Labor Market Information, and Work-Source program.	 RAFAEL COLON 360-878-4088 smallbusiness@esd.wa.gov
SECRETARY OF STATE	Register Corporate Business Entities,	 WASHINGTON 360-725-0377

[https://www.oria.wa.gov/portals/ oria/VersionedDocuments/Business Publications/sbl_flyer.pdf](https://www.oria.wa.gov/portals/oria/VersionedDocuments/Business%20Publications/sbl_flyer.pdf)

WA Small Business Guide



Small Business Guide

(English, Spanish, Russian, Korean, Vietnamese, and Chinese, Filipino, Samoan, Somali, Japanese, Braille)

- Plan Your Business
- Start Your Business
- Payroll –what you need to know and do to pay employees
- Open Your Business
- Run Your Business – which covers ongoing activities for business operations – including recurring reporting and tax requirements.
- Grow Your business –which includes a variety of resources to facilitate business growth, and finally
- Close Your business

Reminders

Examples of our assistance:

- I am opening a restaurant business what license, permits do I need?
- How can I get become a contractor for the state?
- I need help with understanding labor laws?
- How do I file my state taxes?
- How do I open a hair salon?
- Citizens who have questions or concerns about environmental permitting.

- *We can't direct agencies to take a specific course of action*
- *We can't lobby for or against a project*

Q&A

