BUSINESSES, EMPLOYEES
FAMILIES & COMMUNITIES
WIN
with
SharedWork
SharedWorkWA.com
• Scale labor force week-by-week.
• Improve workplace morale and employee loyalty.
• Avoid high costs associated with employee turnover.
• Retrain and retain skilled workforce.

• Job stability.
• Collect benefits without having to search for work.
• Continue receiving health insurance, retirement contributions and other benefits.

SharedWork Benefits

“ The certainty of being able to work some portion of hours and maintain health insurance and other benefits has saved lives, families, helped prevent unfortunate mental health outcomes, reduced strain on kids, has provided a peace of mind in the most tense and uncertain year in recent memory.”

Michele Evermore, Senior Policy Advisor
U.S. Department of Labor
Ryna’s remodeling company temporarily closed because of COVID-19. Prior to closing, she employed 20 individuals for a standard workweek of 40 hours. In April 2021, they partially reopen by bringing back all 20 individuals at a reduced workweek of 30 hours.

In lieu of layoffs. Ryna has enough work (600 hours) for 15 full-time employees. The employer is able to avert the continued layoff of 5 full-time employees by bringing back all 20 employees for a reduced workweek.

Reduced workweek. The employer reduced the workweek from 40 hours to 30 hours, which is a reduction of 25 percent and permissible under federal law, actually anywhere from 10-50% is acceptable reduction each week with SharedWork.

Summary. The 20 returning employees would each receive 75 percent of their wages from their employer, while also remaining eligible for 25 percent of their respective weekly benefit amounts under SharedWork.
## Bringing employees back on SharedWork

<table>
<thead>
<tr>
<th></th>
<th>Average weekly earnings</th>
<th>Usual hours worked</th>
<th>SharedWork hours</th>
<th>Weekly Benefit</th>
<th>Weekly Wage</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Unemployment only, no work</strong></td>
<td>$800 $20 x 40 hrs</td>
<td>0</td>
<td>0</td>
<td>$481</td>
<td>0</td>
<td>$481</td>
</tr>
<tr>
<td><strong>Work without SharedWork</strong></td>
<td>$800 $20 x 40 hrs</td>
<td>40</td>
<td>0</td>
<td>$0</td>
<td>$800</td>
<td>$800</td>
</tr>
<tr>
<td><strong>SharedWork plan with 25% reduction</strong></td>
<td>$800 $20 x 40 hrs</td>
<td>40</td>
<td>30</td>
<td>$120</td>
<td>$600 $432</td>
<td>$720</td>
</tr>
<tr>
<td><strong>SharedWork plan for part-time</strong></td>
<td>$576 $18 x 32 hrs</td>
<td>32</td>
<td>24</td>
<td>$101</td>
<td>$432 $533</td>
<td>$533</td>
</tr>
</tbody>
</table>
How It Works

1. The employer calls 800 752-2500 option 3 to check business eligibility.

2. The employer assigns a SharedWork representative and submits an Employer Plan Application and a Participant List.

3. Once the employer plan is approved, each participant submits an Employee Application.

4. The employee files weekly claim by eServices or telephone, whether their hours are reduced or not.

5. The employee receives earned wages and share of unemployment insurance benefits.

Sign in to eServices with a Secure Access Washington (SAW) account. If you established a SAW account for WorkSourceWA.com or another state service, you can use that same user name and password.
SharedWork Requirements

Employer Requirements for SharedWork:

1. Must be a legally registered business in Washington state.
2. Must have an ESD (Employment Security) 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. Employee must qualify for a valid claim. (680 hours)
2. All permanent employees may participate in SharedWork.
3. Be able and available for all scheduled hours by SharedWork employer.
“Client care has ebbed and flowed based on the pandemic, and Shared Work has given us the flexibility to take care of our staff, while saving payroll when there isn’t enough work – (as a non-profit, this is especially important!)”

Michael LaTour, Associate Director

“I think SharedWork is a great signal to your people:- come back to work, get back to work, and here, sign up for SharedWork! It could be a great tool in building up your team and moving forward as you try to figure out the next few years of being short [on] workers, and how to retain the great ones you have.”

Anthony Anton, President and CEO

“Our employees are thankful we used it, and happy they do not have to draw full unemployment. There are so many advantages to SharedWork. We do not know what the future will bring. Get approved for SharedWork!”

Erica Baldridge, Director of Human Resources

“To keep our morale up, wanting to do what felt like the right thing for our employees ... was not just to pick five or ten of our newest employees and let them go because of the pandemic ... and so SharedWork saved us!”

Erica Baldridge, Director of Human Resources
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

1) Watch a commercial: https://youtu.be/apAuwybRrrY
2) Attend a virtual event The SharedWork program will be hosting many regional and statewide webinars for employers in Washington. esd.wa.gov/SharedWork/events
3) Weekly Q&A webinar The SharedWork program will be hosting weekly webinars through the year end to help businesses get informed.

Weekly Wednesday 8:15 am - 9am
SharedWork Q&A sessions for businesses
Click here to register for the webinar on any Wednesday
Upcoming events

Resources for Washington businesses
Learn more about the SharedWork employee retention program and the Labor Market Economic Analysis (LMEA)

- **Wednesday, January 19, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and LMEA**

- **Wednesday, December 8, 2021**
  11:50 AM - 12:55 PM
  **SharedWork & Tax and Wage**

**Webinars**

**Resources for Washington businesses**

Hosted by the SharedWork program.

- [esd.wa.gov/sharedwork/webinar](esd.wa.gov/sharedwork/webinar)

- **Wednesday, December 8, 2021**
  11:50 AM - 12:55 PM
  **SharedWork and Tax and Wages**

- **Wednesday, January 19, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and LMEA**

- **Wednesday, February 9, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and Paid Family and Medical Leave**

- **Wednesday, March 9, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and Industry Panel**

- **Wednesday, April 6, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and WA Cares Fund**

- **Wednesday, May 4, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and Tax and Wages**

- **Wednesday, June 1, 2022**
  11:50 AM - 12:55 PM
  **SharedWork and WOTC/Bonding tax incentives**
Tax & Wage

One call resolution for all customers who need assistance
Tax & Wage
KEY COMPONENTS OF TAX & WAGE

- Report filing and payments
- Tax rate calculation
- Relief of benefit charges
- Wage and hour adjustments (amendments)
- Waivers of penalties & interest
- Audit and investigation program
- 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](http://www.esd.wa.gov).
- The tax due is calculated by multiplying the taxable wages by the tax rate. Wage base 2020 = $52,700, 2021 = $56,500
- Amendments: corrections to reports. Employers have three years to amend. Amendments may impact you tax rate.
- Waivers: Employer may be granted a waiver of penalties & interest.
- Tax Rates: Delinquent rates will be assessed if late penalties & interest.
Example of 2021

- The tax due is calculated by multiplying the taxable wages by the tax rate. Wage base 2021 = $56,500

- **Example for 2021**
  - If the employee's salary = $55,000, pay taxes on $55,000.
  - If the employee's salary = $57,000, pay taxes on $56,500 of their wages.

The amount over the taxable wage base of $56,500 ($500 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 ($56,500 in 2021).
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?
  - Thru Secure Access WA & EAMS www.esd.wa.gov
- 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 entered the wrong SSN, name or hours and wage information and I need to correct my quarterly filing. How do I fix it?
  - File an amendment thru EAMS www.esd.wa.gov or submit a paper Amended tax & wage report(5208D) form: https://esd.wa.gov/employer-taxes/forms-and-publications. Email UIFILES@ESD.WA.GOV, mail to UI Tax & Wage PO BOX 9046 Olympia, WA 98507-9046 or fax 800 794 7657
- I received a Benefit Charge Notice. What is this?
  - This is advising employers a former employee is claiming UI and their tax account is being charged. To request relief of benefit charges email UIFILES@ESD.WA.GOV, mail to UI Tax & Wage PO BOX 9046 Olympia, WA 98507-9046 or fax 800 301 01796 within 30 days.
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 2021, Social cost is capped at .5%

- Rates are based on your experience. Benefit charges and taxable wages reported in a four-year window. 40 rate classes.

- Tax Rate Notices are calculated and mailed in December every year.

- 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 UIFILES@ESD.WA.GOV. Reasons for granting relief of Benefit Charges:
  - Voluntary quit
  - Discharged for misconduct
  - Catastrophe
  - Employee continues to work on regular, perm part time basis, separated from another base year employer.
  - Employee continues to work for same employer on part time basis & eligible for relief on prior claim & qualifies for two consecutive claims.
  - Employee was laid off after being hired to replace activated military reserve or guard member when military person is deactivated and returns to employment.
  - Employee was laid off after being hired to replace an employee out on Paid Family Medical Leave and returns to employment.
  - Employee was discharged because the individual was unable to satisfy a job prerequisite required by law or administrative rule.
Job search requirements back in effect:
With the economy recovering, the job search requirement has now gone back into effect. This means in order to remain eligible for unemployment benefits, claimants are required to look for work and keep track of:

• At least three approved job search activities each week if they are receiving regular unemployment insurance benefits or Pandemic Emergency Unemployment Compensation (PEUC).

• At least one approved job search activity each week if they are receiving Pandemic Unemployment Assistance (PUA). We strongly encourage those receiving PUA to still complete at least three each week.

• See the [FAQ about job search requirements](http://www.ourwebsite.com) on our website to learn more.
Waiting week requirement reinstated:
Typically, employees do not get paid for the first week are eligible for unemployment benefits. This is called the waiting week. The waiting week was reinstated starting with the week ending Sept. 11, 2021, which means:

• If claimants apply for a new regular unemployment insurance claim during or after the week ending Sept. 11, 2021:
The waiting week will be in effect and you will not get paid for the first week you are eligible for unemployment benefits;

• If claimants are currently claiming Pandemic Emergency Unemployment Compensation (PEUC) benefits and are being moved to a regular unemployment insurance claim:
If your first eligible week on the new claim is the week ending Sept. 11, 2021, or after, the waiting week will be in effect. This means you will not get paid for the first week you are eligible for unemployment benefits. To learn more visit when payments will start.
Call Tax and Wage
855-829-9243
Email Tax and Wage

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Jenna Black:
Jenna.Black@esd.wa.gov

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