

# ESD New Employer Webinar

Audio begins at 1:30 p.m.

This presentation will be recorded



**Employment  
Security  
Department**  
WASHINGTON STATE

# Today's presentation

- Unemployment Insurance Tax reporting
- Other Services Available to Employers
- Unemployment Insurance Benefits
- Paid Family Medical Leave
- WA Cares

**Note:** This presentation will be recorded

# UI Employer Services

- Report filing and payments
- Wage and hour adjustments (amendments)
- Waivers of penalties and interest
- Tax Refunds
- Account Maintenance such as address updates, account inactivation, power of attorney forms and update owner/officer form
- Relief of benefit charges

# Who Need to File

If you have employees working in Washington, you likely must pay unemployment taxes on their [wages](#) in this state. Please visit our [website](#) for [who and what to report](#).

If you are Non-profit 501(C)(3), Municipality, Political Subdivision (except cities), counties, towns or federally recognized tribe, you may choose between being a taxable and a reimbursable.

- Taxable employers file quarterly tax reports and make quarterly tax payments based on their tax rate.
- [Reimbursable](#) employers file quarterly tax reports and pay for benefits paid to former employees during the preceding calendar quarter.

# Filing Reports and Paying Taxes

- Unemployment Insurance is a quarterly employer paid tax based on wages paid to Washington employees. This tax funds the unemployment insurance trust fund to pay benefits when needed.
- Quarterly Reports are due at the end of the month following the quarter end
  - Q1 April 30<sup>th</sup>, Q2 July 31<sup>st</sup>, Q3 October 31<sup>st</sup>, Q4 January 31<sup>st</sup>
- To file your reports electronically with ESD you will need to have a Secure Access Washington (SAW) account. Here is the [link to SAW](#) to create your account
- Once you have a SAW account, you can add Employer Account Management Services (EAMS), ESD's online filing system as a service

# Employer Account Management Services ( EAMS)

EAMS is the employer wage filing system for the unemployment insurance program

- Manage locked services for employers and employees
- Error checking upon file upload
- Save unfinished work and return later
- Standard Occupational Classification (SOC) code look-up
- Print Reports
- [How to videos](#) available

# Uploading a wage file

## Required format for individual filers and bulk filers

- Individual filers file for one employer and have less than 5,000 employees
  - Individual filers have an eight-column format
  - Includes SOC code in upload file (job titles can be added manually on a separate screen once your file is uploaded)
- See [website](#) for importing wage file information

## Bulk filers file for more than one employer or have more than 5,000 employees

- [Bulk filers](#) will use the ICESA format

# Locked Services

Locked services provides employers more control and security

- Allows user to copy data from one quarter to the next
- Save, view and amend reports
- Auto-calculates excess wages
- Allows user to view payment history
- User can cancel pending payment
- Allows user to view account activity
- Control user accounts and who can access locked services for your business
- Manage claims in [eServices](#)

**Note:** You do not need locked services to use bulk filing or check your tax rates

# Locked services continued

## How do I request it?

- Log in to EAMS and request in under the Business account area
- [Link](#) to locked services video

# Locked services request access

## State Unemployment Insurance available services

### Administrative

- Frequently asked questions
- My user profile
- Terms of Use
- Account activity 

### Quarterly reporting

- Tax and wage reporting
- View/print prior unemployment quarterly report(s) 
- Amend past filings (redirect to Legacy EAMS)
- Standard Occupational Classification code lookup  
(Spanish) Lista de códigos y definiciones de Clasificación Ocupacional Estándar

### Payment

- Pay taxes

### Business account

- Check tax rates for selected business
- Request access to locked services
- Manage user access to account 

### Bulk actions

- Bulk check tax rates

### Other services

- Submit paid family and medical leave reporting
- Wage verification notices
- Sign up for the ESD Employer Newsletter

# Copy previous quarter's filings

## Input Method

2nd quarter 2022 (April 1 - June 30)

Please select one of the input options below

Import employee wage data from a comma-delimited (.csv), tab-delimited (.txt) or Excel file.

[Singles filing - tips for importing data files](#)

Copy employee and wage data from a prior quarter.

Manually type in employee and wage data.

Questions? Please contact the Account Management Center at 855-829-9243 or [OlympiaAMC@esd.wa.gov](mailto:OlympiaAMC@esd.wa.gov)

# Manage user access

## Manage users access for employer

### Pending locked service requests

<input type="checkbox"/>	Name	Email	Login	Role	SSN/ITIN	Date applied	Digital signature
No pending locked service requests							

### The following users have locked service user access

<input type="checkbox"/>	Name	Email	Login	Role
No locked service users				

### The following users have locked service admin access

<input type="checkbox"/>	Name	Email	Login	Role	
<input type="checkbox"/>				Member	
<input type="checkbox"/>				President	
Remove admin rights for selected users		Clear checked		Remove locked service access from checked	Remove all access from checked

### The following users have basic access

<input type="checkbox"/>	Name	Email	Login
<input type="checkbox"/>			
Remove access from checked		Clear checked	

Available services

Print

# View account activity

## Account activity

Account Activity table . . .

Name	Employer	Activity	Authorized by	Date
M	_____	Locked Services approved	E:	9/28/2022
M	_____	Pending with reason: Default	E:	9/28/2022
M	_____	Applying for Locked Services	M	9/28/2022
H	_____	Locked Services approved	te	3/19/2022
H	_____	Pending with reason: Default	S:	3/8/2022
H	_____	Applying for Locked Services	T:	3/8/2022
M	_____	Associate employer with user's account	M	1/25/2022
S:	_____	Associate employer with user's account	P:	1/3/2022
S:	_____	Remove employer from user's account	P:	1/3/2022
S:	_____	Associate employer with user's account	P:	1/3/2022
H	_____	Associate employer with user's account	T:	12/13/2021
H	_____	Remove employer from user's account	T:	12/13/2021
H	_____	Associate employer with user's account	T:	11/18/2021

Available services

# View / print reports

## Select Reporting Period to View/Print

The data below includes any amendments filed for this business and/or adjustments made by Employment Security Department staff.  
To continue, you must select a quarter from the list below.

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
2019	Not Available	Not Available	Not Available	Not Available
2020	Not Available	Not Available	Not Available	Not Available
2021	Not Available	Not Available	<a href="#">Current Account Data</a> <a href="#">Quarterly Report as Filed</a>	<a href="#">Current Account Data</a> <a href="#">Quarterly Report as Filed</a>
2022	Not Available	Not Available	Not Available	Not Available

### Table descriptions

**Current Account Data:** View/print your account data, current as of 9/28/2022. This data includes any amendments filed for this business and/or adjustments made by ESD staff.

**Quarterly Report as Filed:** View/print your quarterly report as it was originally filed in EAMS

**Processing:** An unemployment tax and wage quarterly report has been submitted for the quarter but has not yet been processed by the Employment Security Department.

**Not Available:** An unemployment quarterly report is not available for amending. The original report for the quarter has not been filed and processed, was for a quarter older than the twelve most recent quarters.

[Available services](#)

[« Back](#)

# Warnings and validations – bulk filing

## ■ EAMS bulk filing

- Single upload – if validation passes, can be submitted without uploading again
- Robust error checking with detailed feedback on errors and warnings
- Use the new specifications to take advantage of electronic reporting for out of state wages, zero hours reason code and job titles

# Excess Wages

- The tax due is calculated by multiplying the taxable wages by the tax rate
- Wage base for 2024 = \$68,500
  - If the employee's salary = \$68,000, pay taxes on \$68,000
  - If the employee's salary = \$69,000, pay taxes on \$68,500 of their wages
- The amount over the taxable wages base of \$68,500 (\$500 in this example) is considered excess wages.
- Excess wages are reported for unemployment insurance benefits purpose, but are subtracted from the employee's total wages, so employers do not pay taxes on the amount above the taxable wage base.

# Standard Occupational Classification (SOC) Code

- Standard Occupational Classification (SOC) code is a federal coding system used to identify occupations and workers. The data is used to analyze workforce demand and evaluate the effectiveness of training programs
- Adding SOC codes or job titles became a filing requirement starting with Q42022 reports
- Beginning with Q12024 a penalty will be assessed if you do not include the SOC code or job title for each employee reported
- Use the [SOC look-up](#) tool to find the most accurate code for each of your employees
- Use this [link](#) to view the webinar on how to look-up SOC codes
- A link to the video and the SOC look-up tool are on our [website](#)
- If you have any question about how to report SOC codes, just email us at [screporting@esd.wa.gov](mailto:screporting@esd.wa.gov) or call us at 855-829-9243 option 6. Please be prepared to provide job duties for each employee needing an SOC code

# UI Tax Experience Rates Overview

## Tax Rates

- Tax rates are made up of three components: UI tax rate, social cost and Employment Administrative Fund (EAF). For 2024, the social cost is capped at .85%
- Rates are based on your employment experience – benefit charges and taxable wages reported the past 4 years. There are 40 rate classes
- September 30<sup>th</sup> is the deadline each year to resolve any past due filings or balanced that may impact your rate the following year
- Tax Rate notices are calculated and mailed annually in December
- To request a review of your tax rate email [UIFILES@esd.wa.gov](mailto:UIFILES@esd.wa.gov)

# Benefit Charges Overview

- [Benefit Charging Notice](#): Notifies you that you could be charged and states details of the claim
- [Relief of benefit charges](#) only applies to taxable employers. When an employer is granted relief of benefit charges, benefits paid to the employer's former worker are not factored into the employer's tax rate
  - Some reasons for granting relief of benefit charges
    - Voluntary quit, discharged for misconduct, catastrophe...
- For frequently asked questions about the Benefit Charging Notice, please visit our [website](#)

# Benefit Charges Overview

- To request relief of charges, follow the instruction on the Benefit Charging Notice and email it to [UIFILES@esd.wa.gov](mailto:UIFILES@esd.wa.gov)
- [Quarterly statement of benefit charges](#) are mailed to employers
- For specific questions regarding relief of benefit charges, please contact our Rates unit at 855-829-9243 or [esdeperincerating@esd.wa.gov](mailto:esdeperincerating@esd.wa.gov)

# Other Services Available to Employers

[SharedWork](#) is a voluntary business sustainability program that provides flexibility to retain employees at reduced hours with an approved plan

- Support business stability
- Retain skilled workers while reducing payroll costs
- Be a smart alternative to layoffs
- Explore training programs that develop workforce skills
- For claimants to be on SharedWork, their employer must apply to participate in the program

[WorkSource](#) is a partnership of state and local government agencies (including Employment Security), colleges and non-profit organizations that offer employment services for job seekers and businesses.

# Other Services Available to Employers

**Work Opportunity Tax Credit (WOTC)** program is a tax incentive for employers to hire certain hard-to-place job seekers. The goal is to help these individuals become economically self-sufficient and to reward employers who give them a chance

- Employers can reduce their federal business taxes by anywhere from \$2,400 to \$9,600 per eligible employee. The amount the employer gets is based on:
  - The employee's target group
  - Wages earned and hours worked by the employee

The **Federal Bonding** program are fidelity bonds issued by the Federal Bonding Program (FBP) protect employers against employee fraud and dishonesty. Employers receive the bonds free-of-charge as an incentive to hire these employees. The FBP was designed to reimburse the employer for any loss due to employee theft of money or property up to \$25,000 during the first six months of a selected individual's term of employment.

# Frequently asked questions

1. Why did I receive a billing statement?

Answer: There is a balance due on your tax account or a missing quarterly report

2. How do I update my address, close my account or update owner/officer information?

Answer:

To update your address or close your account, fill out a [business change form](#).

To update your owner/officer information, fill out an [Update Ownership Information form](#)

# Frequently asked questions

3. I need to correct my quarterly filing. How do I fix it?

Answer: File an amendment in [EAMS](#) or submit a [paper amendment](#).

Note: SOC codes and job titles cannot be amended. Just correct them on your next quarter report.

Additional forms can be found on our [website](#).

# Frequently asked questions

## ■ 4. Why don't I have an option to file quarterly?

Answer: Make sure you've selected an employer from the upper-left dropdown.

# Frequently asked questions

## 5. How do I fix a file import error on “Error importing row 1”? I tried to import my wage file.

Select a comma-delimited (.csv), tab-delimited (.txt), or Excel (.xls, .xlsx) file to import  
[Singles filing - tips for importing data files](#)

No file chosen

File Submitted

Please correct the errors below and submit again.

✖ Error importing row 1. A column is missing.

**Answer:** Read more about accepted file formats and required information at <https://esd.wa.gov/employer-taxes/importing-wage-files-new-EAMS>

# Frequently asked questions

6. The option to request locked services is greyed out. How do I request locked services?

Answer: Make sure you've selected an employer from the upper-left dropdown.

# Frequently asked questions

## ■ 7. What happened to the screen where I entered corporate officer information?

Answer: That information is only required for corporate officers.

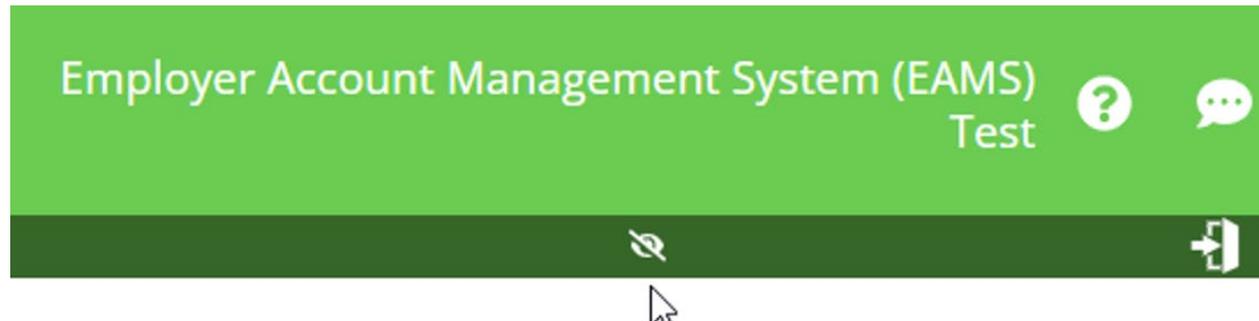
If you're filing for another type of business (like an LLC), that information is not required, and you won't see the screen.

More information is at <https://esd.wa.gov/employer-taxes/corporate-officers-FAQ>

# Frequently asked questions

- 8. When I enter Social Security numbers, they show up as asterisks. How do I change this so I can look at the full numbers?

Answer: Click on the eyeball in the upper right and that will unhide Social Security numbers.



# Frequently asked questions

■ 9. I filed in EAMS and now I need to amend that filing. What do I do?

Answer: Log into EAMS and go to Amend past filings. You must have access to locked services to amend a past report.

If you have not applied and been approved for locked services, you can submit a paper amendment using an [Amend Tax & Wage Report](#) form.

# Benefit Letters

- When one of your former employees files for unemployment benefits, we will let you know
- The facts are important to our decision-making process. The information you provide will help us make a decision to grant or deny benefits
- The next few slides will go over some letters you may receive

# Request for Separation Information

- Sent to you when an employee files an unemployment claim and listed you as an employer.
- Please review and if you agree with then information there is no need to reply.
- Reply if you disagree or have additional information as to why the employee is no longer working for you.
- If the employee is temporarily separated from work, you may request up to eight weeks of “standby” which exempts the employee from looking for new work as they will return to work with you within eight weeks from the date they stopped working.

# Wage Verification Letter

- This is sent to you for a current or former employee when we are questioning the earnings they reported for a specific week
- Please reply with hours worked and the associated earnings for each individual week listed

# Employer Confirmation of Standby

- This is sent to you when your employee files an unemployment claim and states they are temporarily off work and have a return-to-work date with you, their employer
- No need to reply if you agree with the return-to-work date listed
- Reply if you disagree with the listed return-to-work date and provide the expected return-to-work date

# 10 Day Call-in Letter

- Request to the employer seeking information involving the employee's case to obtain facts pertaining to their situation
- Please respond by phone to the number provided on the letter before the due date

# Resources

## Account questions

- General unemployment tax information:  
[OlympiaAMC@esd.wa.gov](mailto:OlympiaAMC@esd.wa.gov)  
855-829-9243
- Tax rate or benefit charging information:  
[esdexperiancerating@esd.wa.gov](mailto:esdexperiancerating@esd.wa.gov)  
855-829-9243, option 3

# Resources

## ■ Bulk filing

- General bulk filing information:  
[UIFTSupport@esd.wa.gov](mailto:UIFTSupport@esd.wa.gov)  
[esd.wa.gov/employer-taxes/EAMS-bulk-filing](https://esd.wa.gov/employer-taxes/EAMS-bulk-filing)
- New specifications:  
<https://esd.wa.gov/employer-taxes/EAMS-bulk-filing>

# Resources

## ■ Logging into SecureAccess Washington (SAW)

- Log into SAW:  
<https://secureaccess.wa.gov>
- Help for employers:  
[esd.wa.gov/employer-taxes/EAMS-SecureAccess-Washington](https://esd.wa.gov/employer-taxes/EAMS-SecureAccess-Washington)

# Resources

## ■ Using SOC codes

- SOC code general information:  
[socreporting@esd.wa.gov](mailto:socreporting@esd.wa.gov)  
<https://esd.wa.gov/employer-taxes/about-soc>
- Search for SOC codes:  
<https://www.onetonline.org>

# Resources

## ■ What you pay unemployment taxes on

- Wages:  
<https://esd.wa.gov/employer-taxes/what-you-pay-taxes-on>
- Who and what to report:  
<https://esd.wa.gov/employer-taxes#reporting>
- Wage Base:  
<https://esd.wa.gov/employer-taxes/taxable-wage-base>

# Resources

## ■ Reimbursable Employers

<https://esd.wa.gov/employer-taxes/reimbursable-employers>

## ■ Taxable Employers

<https://esd.wa.gov/employer-taxes>

## ■ How to Videos

<https://esd.wa.gov/employer-taxes/about-EAMS-for-singles#lockedservice>

Once on this page, scroll for additional videos

# Resources

- Request for Separation Information  
<https://esd.wa.gov/about-employees/request-for-separation-info>
- Wage Verification Letter Sample  
<https://esdorhardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/about-employees/ESD-wage-verification.pdf>
- Employer Confirmation Standby  
<https://esd.wa.gov/unemployment/temporary-layoffs>
- eServices  
<https://esd.wa.gov/about-employees/eservices-for-employers>

# Customer Research

- We periodically interview customers to discuss problem areas and possible solutions.
- If you're interested in participating, please sign up at <https://www.surveymonkey.com/r/esdemployer>

# Paid Family and Medical Leave & WA Cares Fund Reporting

## Quarterly Reporting

- Same quarterly reporting deadlines as Unemployment Insurance.
- Log into your SAW account and add Paid Family and Medical Leave to your list of services. **This is a different service than UI.**
- Register your business.
- Only **one quarterly report** for both Paid Leave and WA Cares but **two separate payments.**
- If you had no payroll then a No Payroll Report is required
- You can view past account activity in your employer portal under “Payments” then “Account Activity”. This includes past payments, invoices, and current account balances for both programs.

## 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 [online](#))
- Business identifier (UBI) number (If you don't know your UBI number, you can look it up [online](#))
- 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 associated hours worked

# Paid Family and Medical Leave Premiums

## ■ Premiums – Paid Leave

- The 2024 Paid Family and Medical Leave Premium Rate is 0.74 percent of each employee's gross wages (excluding tips), up to the Social Security cap of \$168,600.
- Employee's share (withholding):  $\text{Gross wages} \times 0.0074 \times 0.7143 = \text{Employee Share}$  (round to two decimals) This is the maximum amount you can withhold for Paid Leave.
- Employer's share:  $\text{Total Premium} - \text{Employee Share} = \text{Employer Share}$ . This is the amount the employer is required to contribute, unless we've determined you are a small business with less than 50 employees.
- Small employers are responsible for remitting the employee portion of the Paid Leave premium. Businesses with fewer than 50 employees (as calculated by the department) are exempt from the employer portion of the Paid Leave premium.

# WA Cares Premiums

## ■ WA Cares Premiums

- 0.58% of gross wages
- Social Security cap does not apply
- No employer share, funded by employees
- Employees may have an exemption from participating in the program
- If employer receives a copy of an approved exemption they are to:
  - Keep a copy of the employee's approval letter on file.
  - Not deduct WA Cares premiums from exempt work starting the effective date given in the approval letter.
  - Mark the exempt status on their quarterly reports.

# Paid Family and Medical Leave & WA Cares Employer Resources

Visit the Help Center at: [paidleave.wa.gov/help-center/employers/](https://paidleave.wa.gov/help-center/employers/)

Individuals & Families   **Employers**   Self-employed   Healthcare Providers

### Documents and forms

- 2024 paycheck insert (Spanish)
- 2024 paycheck insert (English)
- 2024 required poster (Spanish)
- 2024 required poster (English)
- Form W-9 (WA Cares)
- Form W-9 (Paid Leave)
- .CSV wage report template (v8) 2023
- Instructions for creating a .CSV file (v8) 2023
- Temporary employee payroll form (small business assistance grants)
- 2023 Paycheck insert
- Voluntary plan guide
- 2023 Employer toolkit
- Conditional waiver
- Employer agent power of attorney form
- Employer to employee notice form (small business assistance grants)
- Required poster (Spanish)
- 2023 Required poster (English)
- Employer checklist

# Resources Continued

## ■ Sign-up for the employer newsletter

- [esd.wa.gov/employer-taxes/employer-newsletter-history](https://esd.wa.gov/employer-taxes/employer-newsletter-history)



833-717-2273



paidleave.wa.gov  
wacaresfund.wa.gov