

Instructions - Tax Summary

Quarterly Unemployment Insurance

Questions

- A. When is the deadline?
- B. Can I copy this form?
- C. What is electronic filing?
- D. How do I ask questions?
- E. Where can I learn more?

Answers

- This report is due the last day of the month that follows the end of each quarter.
- We accept only originals. Send an email to taxforms@esd.wa.gov to request more forms.
- It's a fast and easy alternative to paper forms. Learn more at esd.wa.gov/file-taxes.
- Contact your account management center at esd.wa.gov/tax-offices or 855-829-9243.
- Visit our website at esd.wa.gov/uitax.

Please note

- We charge a penalty if you send information that is incorrect, incomplete or in the wrong format.
- Your report must include your Employment Security Department (ESD) number or Unified Business Identifier (UBI) number.

Print this information neatly in the boxes using black ink

- 1) Your ESD number, formerly called ES reference number.
- 2) Your UBI number from your business license. See bls.dor.wa.gov.
- 3) Your Employer Identification Number (EIN) from the IRS. See *Employer ID Numbers* at irs.gov/businesses.
- 4) Quarter and year for which you are filing. Write 1, 2, 3 or 4 in the first box. Write the year in the other four boxes.
- 5) Name of your business or organization.
- 6) Due date. Reports are due the last day of the month that follows the end of each quarter.
- 7) Name and contact information of the person who prepared this report and the date it was prepared.
- 8) If you had no payroll this quarter, call 888-836-1900 to file. Or write "X" in box #8, complete #1 to #11, and mail to:
Employment Security Department, Attn: Employer Accounts, PO Box 9046, Olympia, WA 98507-9046
- 9) Total number of corporate officers exempt from unemployment insurance. To learn more, visit esd.wa.gov/corporate-officers.
- 10) Total wages paid to corporate officers exempt from unemployment insurance. To learn more, visit esd.wa.gov/corporate-officers.
- 11) Total amount of exercised stock options for all employees and officers. A corporation that has no exercised stock options and no corporate officers exempt from unemployment insurance should enter "0."
- 12) For each month of the quarter, enter the number of full-time and part-time Washington state employees covered by unemployment insurance who worked or received pay for the period that includes the 12th day of the month. (Include employees who received sick-leave and/or accident-leave pay. Do not include employees on strike for the entire payroll period or exempt corporate officers reported in #9.)
- 13) Total gross wages paid this quarter to employees covered by unemployment insurance in Washington state. This amount should match the total amount in #30 of all *Wage Detail* pages (Form 5208B). (Do not include the wages of officers of for-profit corporations who are exempt from unemployment insurance.)
- 14) Total wages paid during this quarter in excess of the taxable wage base that is printed on line #14. If an employee has been paid more than the taxable-wage base so far this calendar year, calculate the amount paid in excess this quarter, repeat for all employees, and sum. For assistance, see D and E in the box above.
- 15) Total taxable out-of-state wages claimed in #43 and #45 on all *Wage Detail* pages (Form 5208B). Receive a credit up to each state's taxable wage base if you report Washington wages **and** meet Washington's taxable wage base for the year.
- 16) Subtract lines #14 and #15 from line #13.
- 17) Multiply line #16 by your *combined tax rate* that is printed on line #17.
- 18) Multiply line #16 by your *Employment Administration Fund (EAF)* rate that is printed on line #18.
- 19) Add lines #17 and #18. This is the tax you owe.
- 20) **If your tax payment is late**, write the following amount or \$10, whichever is **more**:
 - If you pay within the **first** month after the due date in #6, multiply line #19 by 0.05 (5%).
 - If you pay within the **second** month after the due date in #6, multiply line #19 by 0.1 (10%).
 - If you pay within the **third** month after the due date in #6, multiply line #19 by 0.2 (20%).
- 21) **If your tax payment is late**, multiply line #19 by 0.01 (1%) for each month or partial month it is late.
- 22) **If you file this report after the due date** in #6, enter a \$25 late-report penalty.
- 23) Add any prior balance of taxes you owe, or subtract any credit. Check your balance at 888-836-1900.
- 24) Add lines #19, #20, #21, #22 and #23 (or subtract line #23, if a credit) to calculate total tax due this quarter.
- 25) Enter your payment amount (if any). If you pay by check, write your ESD number on your check.
- 26) Please pay online at esd.wa.gov/pay-taxes and mail your report, or mail a check with your report. The mailing address is on the tax summary.

Instructions - Wage Detail

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- Visit our website at esd.wa.gov/uitax.

Please note

- We charge a penalty if you send information that is incorrect, incomplete or in the wrong format.
- Your report must include your Employment Security Department (ESD) number or Unified Business Identifier (UBI) number.
- For each employee, you must include a name, valid Social Security number, hours and wages.
- Do not include wages of corporate officers exempt from unemployment insurance. To learn more, visit esd.wa.gov/corporate-officers.

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- 27) Your ESD number, formerly called ES reference number.
- 28) Your UBI number from your business license. See bls.dor.wa.gov.
- 29) Your Employer Identification Number (EIN) from the IRS. See *Employer ID Numbers* at irs.gov/businesses.
- 30) Total of all #41 amounts on the page. (Do not include out-of-state wages.)
- 31) Name of your business or organization.
- 32) Quarter and year for which you are filing. Write 1, 2, 3 or 4 in the first box. Write the year in the other four boxes.
- 33) Page number if you send more than one *Wage Detail* page. If you send only one, leave this blank or write 1 of 1.
- 34) We require a valid Social Security number for each employee. You can verify it at uscis.gov/e-verify.
- 35) Last name of employee.
- 36) First name of employee.
- 37) Middle initial of employee, if applicable.
- 38) Suffix of employee, if applicable (Jr., Sr., III, etc.).
- 39) Hours. Report the actual number of hours worked that are associated with Washington wages paid during the quarter.
 - Include paid vacation and holiday hours.
 - Round up all partial or fractional hours to a whole number (1, 2, 3, etc.).
 - If you leave hours blank, we'll compute the hours based on Washington's minimum wage, which could result in improper benefit payments and higher total benefits charged to your account.
 - If the employee worked no hours, you must write 0 and follow instruction #40 below.
 - For severance pay, unassigned bonuses, or other payments not assigned to a time period, you must write 0 and follow instruction #40 below.
- 40) If you write 0 in #39, you must write one of these two-digit numbers in #40 to explain why: Back-pay = **56**. Bonus = **62**. Cafeteria or 401K plan = **74**. Commercial fisher = **48**. Residual commission = **76**. Royalties or residuals = **61**. Severance or separation pay/settlement = **43**. Sick-leave payout = **22**. Tips or gratuities = **44**. Multiple reasons on this list = **99**.
- 41) Total gross Washington wages paid for each employee, including other monetary pay, such as bonuses, gifts, prizes, tips and, in some cases, lodging and meals.

Out-of-state wages: You can receive a credit for out-of-state wages up to each state's taxable wage base if you report Washington wages, meet the Washington taxable wage base for the year, and fill in #42 to #43 or #42 to #45.

- 42) State 1: Abbreviation of state where you reported taxable wages. AK for Alaska, CA for California, etc.
- 43) State 1: Quarterly wage amount earned in the first state, up to that state's taxable wage base.
- 44) State 2: Abbreviation of the second state where you reported taxable wages for this employee.
- 45) State 2: Quarterly wage amount earned in the second state, up to that state's taxable wage base.

Data-sharing notice: We may share limited information about your business for labor-market information and economic analysis. For information about how this generic information may be used, visit esd.wa.gov/tax-data-sharing.