

Business Update



Call the Employment Security Department

We're happy to answer your questions about unemployment insurance. For personal assistance from our staff, call weekdays from 9 a.m. to 4 p.m.

Reason for calling	Telephone number
Tax questions	855-TAX-WAGE (855-829-9243)
Electronic-filing questions	800-565-4660
Benefit-claims questions	877-504-5607
New-business information	360-902-9360
Fraud reporting	866-266-1987
Shared-Work Program	800-752-2500
Labor-market information	800-215-1617
Work Opportunity Tax Credit	800-339-3981

Our automated Employer Help Line (888-836-1900) can provide the following information any time.

- Find out whether and how you must register with Employment Security.
- File a no-payroll report.
- Get account information, including your tax rate, balance due and status of quarterly tax reports.
- Order publications and forms for delivery by fax or mail.
- Hear wage and tax information.
- Get the phone number of your local WorkSource office, or request a job-posting form by fax.

To hear your account information, you'll need the PIN that we sent when you registered. For help with your PIN or the automated system, call 360-902-9360.

New penalty for incomplete registration

We must charge a \$25 penalty if you submit an incomplete application when you register with us. In some cases, we may waive the penalty.

If you have questions about this rule, call our Registration, Inquiry, Standards & Coordination Unit at 360-902-9360. To learn how you can petition to amend or repeal the rule, visit our page about [agency rule-making](#).

Consequences for failing to respond timely or adequately

New rules encourage employers and claimants to give us the information we need to evaluate unemployment claims.

Employers: If you or your representatives have a pattern of significantly contributing to benefit overpayments by failing to respond timely or adequately to our information requests without good cause, you won't be eligible for benefit-charge relief on the relevant claims.

Claimants: If someone commits fraud to receive unemployment benefits, the first-time penalty is now 15 percent; the second-time penalty is 25 percent; and the penalty rises to 50 percent after that.

December 2013

Did you know?

You must file both the tax and the wage sections of your quarterly report on time to avoid a \$25 late penalty.

2014 tax rates

2014 unemployment-tax rates will be mailed to all Washington employers on Dec. 10. If you have questions about your tax rate, visit esd.wa.gov/tax-rates.

File a no-payroll report

If you don't file a quarterly report, we can't tell if it was deliberate or if you simply forgot. That's why you need to file a *no-payroll* report when you have no employees. For details, enter *no payroll* in the search box at esd.wa.gov.

Your account number

Some of the letters we mail you show "000" in front of your account number. The extra digits give us more numbers to assign to new employers. Please keep using your current account number without the "000" when you file your taxes until we ask you to add it.

Sign up for email updates

To stay informed about unemployment insurance topics, [sign up for email updates](#).

Report fraud

If you suspect a business is not paying its unemployment taxes or a worker is wrongfully collecting benefits, call our fraud hotline at 866-266-1987 or click our fraud link at suspectfraud.com.

Which corporate officers are eligible for benefits?

The state legislature has changed benefit-eligibility rules for corporate officers. Beginning in 2014, most corporate officers will not be eligible for unemployment benefits unless the corporation voluntarily applies to be covered and we approve the application.

If a corporation wants to cover any of its corporate officers, it must cover all of them. Corporations registered with Employment Security must return a [Voluntary Election Form](#) to us by March 1 if they want coverage during the first quarter of 2014.

A corporate officer who owns 10 percent or more of the corporation (or has a family member who is a corporate officer owning 10 percent or more) who continues to be insured may qualify for unemployment benefits if less than 25 percent of the wages used to establish his or her claim came from the corporation. Previously, this corporate officer would have been ineligible for benefits if any wages used to establish the claim were received from the corporation.

Please note that corporate wages paid through the end of 2013 can be used to establish an unemployment claim until the spring of 2015.

File quarterly reports early

Quarterly tax and wage reports are due by the last day of the month following the end of a quarter (Jan. 31 for the quarter that ends Dec. 31). To avoid late penalties and interest charges, mark the due dates on your calendar or [sign up for electronic reminders by email](#).

If you have no payroll, be sure to submit a no-payroll report by calling 888-836-1900.

If you file on paper, try switching to electronic reporting and payment. Our built-in safeguards help prevent errors that could lead to penalties. For more information, visit [esd.wa.gov/file-taxes](#).

More reasons to use the Shared-Work Program

Washington's [Shared-Work Program](#) is now an even better option for employers experiencing financial struggles. New changes allow more employers to qualify for the program.

From October 2013 through June 2015, the federal government is covering nearly 93 percent of shared-work benefits. As a result, these benefits will have little effect on future tax rates of participating employers.

New rules allow employers to participate more than two years in a row. In addition, employers in the top tax rate (rate class 40) can participate in Shared Work while the benefits are reimbursed by federal funds.

Shared Work allows employers to reduce the hours of full-time employees by 10 to 50 percent, and the workers collect partial unemployment benefits to replace some of their lost wages. This enables businesses to reduce their payrolls without losing skilled workers.

To learn more, visit our page about the [Shared-Work Program](#), or call us at 800-752-2500.



The Employment Security Department is an equal-opportunity employer and provider of programs and services. Auxiliary aids and services are available upon request to people with disabilities. Auxiliary aids may include qualified interpreters and telecommunication devices (TTY) for hearing- or speech-impaired individuals. Individuals with limited English proficiency may request interpretive services to conduct business with the department.

Report the date of hire

Employers now must include the date of hire in all new-hire reports to the Department of Social & Health Services. This anti-fraud measure helps identify anyone who is claiming unemployment benefits after returning to work. Get more information at [dshs.wa.gov/newhire](#).

Report electronically

Use e-filing and e-pay to save time and avoid errors. See your options at [esd.wa.gov/file-taxes](#).

Free employer workshops

Learn more about unemployment insurance. For a current training and workshop schedule, visit [esd.wa.gov/uitax/workshops.php](#).

Try our online tax tools for businesses

Employer Account Management Services (EAMS) offers a quick and easy way to manage your Employment Security tax account. A user with full access can:

- File and pay unemployment taxes.
- Amend quarterly reports.
- Upload previously reported data to the current period.
- Calculate excess wages.
- Check tax rates.
- Cancel pending payments.
- View your payment history or account balance.

For details, visit [esd.wa.gov/file-taxes](#).

Visit us online at

[esd.wa.gov](#)

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