

General Tips for Forms 5208 A, B, and C

We suggest that filers complete the enclosed forms in the following order:

First – Complete Form 5208 C only when there’s been a change in your business status or address or if your business is new.

Second – Complete Form 5208 B, because the total will be needed on the next form.

Third – Complete Form 5208 A.

Fourth – To pay electronically, go to www.wa.gov/esd/uifasttax. To pay by check, prepare and mail it with your tax and wage reports in the return envelope provided. Be sure enclosed checks are signed and filled in completely. Remember to affix postage.

Important note about Form 5208 C
This form is submitted only when changes to your business status or address are reported (i.e., changing address or inactivating your account). Do not return Form 5208 C with your tax and wage submittal unless changes to your business information have occurred. The back of Form 5208 C is submitted when amending a quarterly tax/wage report. Either side of this form may be photocopied. To file electronically go to www.wa.gov/esd/uifasttax.

Tips for completing tax forms

By Hand –

1 2 3 4 5 6 7 8 9 C O P E L A N D J O N A T

Use black ink and write in capital letters. Neatly print your characters within the blue boxes as shown in the example above. Do not use commas or symbols. Leave a space between first and last names and initials. **Use original forms only, no copies.** If you have 20 or more employees please file electronically. If you are unable to file electronically, call your local office or email to taxforms@esd.wa.gov to receive additional forms.

By Machine –

1 2 3 4 6 7 8 9 C O P E L A N D J O N A T

Set your machine to print capital letters. Print the words “MACHINE PRINT” in the blank space under the ES Reference Number on each form you complete. Ignore the blue boxes and simply string characters together as shown in the example above. Leave a space between first and last names and initials. Start at the left end of the field and type a continuous stream of characters. Do not use commas or symbols. For more information, see the print specifications on the Internet at www.wa.gov/esd/tax/5208specs.htm. **Use original forms only, no copies.** If you have 20 or more employees please file electronically. If you are unable to file electronically, call your local office or email to taxforms@esd.wa.gov to receive additional forms.

Questions and Answers about Tax/Wage Filing

What if I do not have a social security number for an employee? See the back page and review the instructions for Column 6 of Form 5208 B. If you just can’t secure a number, leave the field(s) blank.

When is my report or payment considered late? See the front page and review the section entitled “When Tax and Wage Reports are Due.”

What are excess wages? Excess wages are calendar year-to-date wages paid to an individual employee by his or her employer in excess of the annual taxable wage base pre-printed in Line 13 of the Form 5208 A Tax Report. Excess wages are reportable on the Form 5208 B Wage Report, but they are not taxable. For help, call your District Tax Office.

How can I correct wages reported in error, or that need to be increased or decreased on one or more employees? All corrections must be made to the quarter that they occurred to provide accurate wage amounts to calculate benefits for possible future UI claims. To correct, use the back side of Form 5208 C (Amended Tax & Wage Report) supplied in this packet. Submit your amended/corrected report to: Employment Security Department, UI Tax Administration, PO Box 9046, Olympia, WA 98507-9046.

Continued on back page.

Line-by-Line Instructions for Forms 5208 A

Line 1 – The date the quarterly tax report is due.

Line 2 – Federal tax ID number assigned by the IRS.

Line 3 – The Unified Business Identifier (UBI) Number assigned by the State of Washington.

Line 4 – The last day of the calendar quarter (three-month period) for which you are filing. To submit information for a different quarter, contact your District Tax Office to have a form sent to you, or file electronically.

Line 5 – Your business name.

Line 6 – The number assigned to you by Employment Security.

Line 7 – The name of the person who prepared this report and can answer specific questions about it.

Line 8 – If you had no payroll this quarter, put an “X” in this box, skip the rest of the form and send the Form 5208 A only. If you have hours only to report, complete and attach Form 5208 B. Mail “No-Payroll” reports to ESD at PO Box 9046, Olympia, WA 98507-9046.

Line 9 – Enter the total combined Washington exempt corporate officer earnings along with exercised stock options of all employees. If you are a corporation and have no exempt corporate officers and no exercised stock options, enter “0”.

Line 10 – Enter the total number of exempt corporate officers. Do not enter exempt corporate officers on Form 5208 B.

Line 11 – For each month of the quarter, enter the number of full-time and part-time covered employees who worked or received pay for the payroll period that includes the 12th day of the month. The number of covered employees should also include those receiving sick leave and/or accident leave pay. Do not include employees out on strike throughout the entire payroll period. For exempt corporate officer wages, see instructions for line 9.

Quarterly Tax Report Form 5208 A
Washington State Employment Security Department

USE BLACK INK ONLY AND ALL CAPS DO NOT COPY FORM – SEE INSTRUCTIONS
ALSO, DO NOT STAPLE ANYTHING TO THIS FORM. YOU MAY USE PAPER CLIPS
PLEASE SEE INSTRUCTIONS FOR INFORMATION ON COMPLETING THIS FORM. YOU MUST USE CHANGE FORM 5208 C FOR ANY CHANGE TO BUSINESS STATUS OR ADDRESS. TO FIND MORE INFORMATION ON LINE EMPLOYMENT INSURANCE TAX FORMS, YOU MAY REFER TO EMPLOYMENT SECURITY INTERNET SITE WWW.WA.GOV/ESD/TAX OR CALL THE EMPLOYER HELPLINE TOLL FREE AT 1-888-836-1900. TELETYPEWRITER/TELECOM (TTY), 1-800-833-6388.

1) DUE DATE M M D D Y Y 2) FEDERAL ID NUMBER 3) UBI NUMBER 4) QTR ENDING DATE M M D D Y Y

5) BUSINESS NAME 6) ES REFERENCE NUMBER

7) PREPARER'S INFORMATION FIRST NAME LAST NAME AREA CODE PHONE NUMBER FAX NUMBER AREA CODE NUMBER PREPARATION DATE M M D D Y Y

8) ☒ NO PAYROLL THIS QUARTER COMPLETE #9 AND #10 BELOW AND MAIL OR FILE NO PAYROLL REPORTS VIA TOLL FREE EMPLOYER HELPLINE. 1-888-836-1900

9) SUM OF EXEMPT CORPORATE OFFICER EARNINGS AND ALL EXERCISED STOCK OPTIONS THIS QUARTER (SEE INSTRUCTIONS) 10) NUMBER OF CORPORATE OFFICERS EXEMPT FROM COVERAGE THIS QUARTER 11) NUMBER OF EMPLOYEES OF ALL TYPES WHO WERE PAID WAGES DURING THE PAYROLL PERIOD WHICH INCLUDES THE 12TH DAY OF THE MONTH (SEE INSTRUCTIONS) 1ST MONTH 2ND MONTH 3RD MONTH

12) TOTAL GROSS WAGES FROM QUARTERLY WAGE DETAIL (5208 B) PAID FOR COVERED EMPLOYMENT THIS QUARTER REPORTABLE TO WASHINGTON STATE 13) EXCESS WAGES ENTER TOTAL WAGES PAID DURING THIS QUARTER IN EXCESS OF \$ PER EMPLOYEE SINCE JANUARY 1 (SEE INSTRUCTIONS) Includes out-of-state wages: ☐ Yes ☐ No 14) TAXABLE WAGES SUBTRACT LINE 13 FROM LINE 12 15) UI TAX DUE FOR THIS QUARTER MULTIPLY LINE 14 BY TAX RATE 16) EMPLOYMENT ADMINISTRATION FUND (EAF) MULTIPLY TAXABLE WAGES (LINE 14) BY 17) TOTAL TAX AMOUNT DUE ADD LINES 15 AND 16 18) LATE PAYMENT PENALTY (SEE INSTRUCTIONS) 19) INTEREST (SEE INSTRUCTIONS) 20) LATE REPORT PENALTY (SEE INSTRUCTIONS) 21) PRIOR BALANCE OR CREDITS (SEE INSTRUCTIONS) 22) AMOUNT DUE ADD LINES 17, 18, 19, 20, AND 21 23) AMOUNT REMITTED MAKE CHECK PAYABLE TO EMPLOYMENT SECURITY DEPARTMENT PLEASE WRITE ES REF# ON CHECK MAIL THE COMPLETED TAX (A) & WAGE (B) REPORTS AND YOUR CHECK TO: EMPLOYMENT SECURITY DEPARTMENT PO BOX 34729 SEATTLE, WASHINGTON 98124-1729

OFFICE USE ONLY DATE RECEIVED RECEIVED BY CLASS CODE DTD

EMS 5208 A (Rev. Feb. 2004) CC 7540-032-819

Line 18 – If the payment is late, determine the penalty percent (below). Multiply that percent by the amount on Line 17. Enter the result or \$10.00, whichever is greater.

- Penalty during first month of delinquency - 5% of total tax due (pay the greater of \$10.00 or 5%).
- Penalty during second month of delinquency - 10% of total tax due (pay the greater of \$10.00 or 10%).
- Penalty during third month of delinquency - 20% of the total tax due (pay the greater of \$10.00 or 20%).

Line 19 – If payment is late, compute interest and enter amount. Interest is calculated at 1% per month of the total tax due for each month or fraction of, filed after the due date.

Line 20 – Enter a \$10.00 late report penalty if this report is filed after the due date (Line 1).

Line 21 – Add any prior balance due or subtract any credit we owe you. To check your balance, call the Employer Help Line (see page 1 for telephone numbers). The balance is updated every 24 hours.

Line 12 – Enter the total gross wages paid to covered employees this quarter. Include all wages, including those that exceed the taxable wage base for unemployment insurance purposes. This amount should equal the total of all entries on Form 5208 B.

Line 13 – Enter the total excess wages paid to all employees during this quarter only. If total includes out of state wages, check “Yes,” if not, check “No.”

Line 14 – Subtract Line 13 from Line 12 and enter the result.

Line 15 – Enter the amount on Line 14 multiplied by your tax rate shown.

Line 16 – Enter the amount on Line 14 multiplied by your Employment Admin. Fund (EAF) rate shown.

Line 17 – Enter the result of adding Lines 15 and 16. This is the tax due.

Line 22 – Add Lines 17, 18, 19, 20 and 21 and enter the amount here. This is your TOTAL AMOUNT DUE for this quarter.

Line 23 – Enter the amount you are remitting at this time. It should equal Line 22.

(Please include your ES Reference number on your check if you are not paying electronically.)

