

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 or contact our department for additional original forms. If you are unable to file electronically, call your local District Tax Office or send an email to taxforms@esd.wa.gov to request additional forms.

By Machine –

12346789 COPELAND JONAT

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 or contact our department for additional original forms. If you are unable to file electronically, call your local District Tax Office or send an email to taxforms@esd.wa.gov to request 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 cannot secure a number, steps should be taken to obtain one OR use the employee's taxpayer identification number. If left blank, this is considered an incomplete report and additional penalties could be charged.

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 and Wage Administration, PO Box 9046, Olympia, WA 98507-9046.

Continued on back page.

Line-by-Line Instructions for Form 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.

The image shows Form 5208 A, 'Quarterly Tax Report' from the Washington State Employment Security Department. The form is titled 'USE BLACK INK ONLY AND ALL CAPS DO NOT COPY FORM - SEE INSTRUCTIONS'. It contains various fields for reporting quarterly tax information. Line callouts from the instructions point to specific fields: Line 1 points to the 'DUE DATE' field; Line 2 points to the 'FEDERAL ID NUMBER' field; Line 3 points to the 'UNIFIED BUSINESS IDENTIFIER' field; Line 4 points to the 'LAST DAY OF QUARTER' field; Line 5 points to the 'BUSINESS NAME' field; Line 6 points to the 'EMPLOYMENT SECURITY NUMBER' field; Line 7 points to the 'NAME OF PREPARER' field; Line 8 points to the 'NO PAYROLL THIS QUARTER' checkbox; Line 9 points to the 'EXEMPT CORPORATE OFFICER EARNINGS' field; Line 10 points to the 'NUMBER OF EXEMPT CORPORATE OFFICERS' field; Line 11 points to the 'NUMBER OF COVERED EMPLOYEES' field; Line 12 points to the 'TOTAL GROSS WAGES' field; Line 13 points to the 'EXCESS WAGES' field; Line 14 points to the 'TOTAL TAX AMOUNT DUE' field; Line 15 points to the 'LATE PAYMENT PENALTY' field; Line 16 points to the 'LATE REPORT PENALTY' field; Line 17 points to the 'PRIOR BALANCE OR CREDITS' field; Line 18 points to the 'AMOUNT REMITTED' field; Line 19 points to the 'INTEREST' field; Line 20 points to the 'LATE REPORT PENALTY' field; Line 21 points to the 'PRIOR BALANCE OR CREDITS' field; Line 22 points to the 'TOTAL AMOUNT DUE' field; and Line 23 points to the 'AMOUNT REMITTED' field.

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 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 \$25.00 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 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.)

Line-by-Line Instructions for Form 5208 B

Column 6 –

6) EMPLOYEE'S SOCIAL SECURITY NUMBER
1 2 3 4 5 6 7 8 9
1) 2)

Enter the Social Security number as shown on the employee's Social Security card. If a valid Social Security number is not available, steps should be taken to obtain one OR use the employee's taxpayer identification number. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 7 –

7) LAST NAME, FIRST NAME, MIDDLE INITIAL (14 CHARACTER MAXIMUM)
C O P E L A N D J O N A T

Enter the name (all caps) of each employee as shown on their Social Security card. Fill in the 14 boxes as completely as possible. The format is full last name, space, first name, space, and if space allows, middle initial. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 8 –

8) TOTAL HOURS (SEE INSTRUCTIONS)
T 5 2 0

Do not leave any blanks. Report the actual number of hours worked this quarter, including paid vacation and holiday hours. For severance pay, unassigned bonuses, or other payments not assigned to a time period, report "0" hours. If you leave this column blank, hours will be computed based on this state's minimum wage, which could result in improper benefit payments and higher total benefits charged to your account. If left blank, this is considered an incomplete report and additional penalties could be charged.

Column 9 –

9) TOTAL GROSS WAGES PAID THIS QUARTER
0 0 0

For each employee, enter total gross wages paid and other monetary remuneration such as bonuses and tips; plus the reasonable cash value of non-monetary remuneration such as gifts, prizes, and in some cases meals and lodging. If you have any questions regarding the correct reporting of monetary or non-monetary remuneration, please contact your nearest District Tax Office. If left blank, this is considered an incomplete report and additional penalties could be charged.

Line 1 – The date the tax report is due.

Line 2 – The Unified Business Identifier (UBI) Number assigned by the State.

Line 3 – The last day of the calendar quarter (three-month period) for which you are filing. To submit for a different quarter, contact your District Tax Office to have a form sent to you, or file electronically.

Line 4 – The reference number assigned to you by the Employment Security Department.

Line 5 – Your business name.

Q & A *continued from page 2*

Are corporate officers earnings reportable for unemployment insurance coverage? Corporate officers of for-profit corporations are exempt from coverage, except under IRS Code 501(c)(3) and a political subdivision.

Can for-profit exempt corporate officers request coverage? An authorized corporation member may elect coverage by completing and signing a Voluntary Election form (EMS 5203) which must be approved by the department prior to reporting. All corporate officers must then be reported on the 5208B tax form. A credit can be taken on the FUTA 940 form.

What records are required if the corporation does not elect coverage? Corporate officers must be notified in writing that they are ineligible for unemployment insurance coverage. The notice must contain complete names and signatures and be kept on file. A credit cannot be taken on the FUTA 940 form. Exempt corporate earnings are reported on line 9 on the 5208A tax report.

What will happen if corporate officer earnings are erroneously reported during an audit of the wage records? A department representative will contact the employer by letter identifying the erroneously reported earnings and allow 30 days to respond for corrective action. If no response is received, the earnings will be removed and the employer will be notified of the adjusted earnings.

How should I report stock options exercised by my employees? Stock options should be reported along with exempt corporate officer earnings on line 9. Beginning in 2004, stock options should no longer be reported along with employee wages on form 5208 B.

Unemployment Insurance Tax and Wage Reporting

Information & Instructions

Who Must File Tax and Wage Reports

The Washington State Employment Security Act requires employers who are liable under that act to file tax and wage reports. Those reports must be filed each calendar quarter.

Electronic Filing

This instruction sheet applies to hardcopy/paper tax and wage forms. To save time and money, consider filing electronically. To download tax software to file or pay electronically, go to www.wa.gov/esd/uifasttax. For answers to questions about electronic filing, email to uiftsupport@esd.wa.gov, call (360) 902-9636, or go to www.wa.gov/esd/tax. If you leave a voice message, you will get a return call.

When Tax and Wage Reports are Due

- ♦ First quarter ends the last day of March, reports are due the last day of April;
- ♦ Second quarter ends the last day of June, reports are due the last day of July;
- ♦ Third quarter ends the last day of September, reports are due the last day of October; and
- ♦ Fourth quarter ends the last day of December, reports are due by the last day of January.

Reports received after the due dates shown above are considered late. Late filers will incur penalties and interest as detailed inside in reference to lines 18, 19, and 20 on Form 5208 A. Effective third quarter 2004, you may incur additional penalties for reports filed on an incorrect form, in the wrong format, or with incomplete data.



Unemployment Insurance Tax and Wage Administration

Employment Security is an equal opportunity employer and provider of employment and training services. Auxiliary aids and services are available upon request to persons with disabilities.

Which Reports Must be Filed

If you have no employees and your account is still active

File a "No-Payroll" report by phone on the Employer Help Line. During the call, you will receive a confirmation number for your records.

Employer Help Line Numbers

- ♦ Seattle area (206) 340-1400
- ♦ Tacoma area (253) 305-0038
- ♦ Spokane area (509) 892-9211
- ♦ All other businesses 1-888-836-1900
- ♦ TTY/TDD 1-800-833-6388

To file a "No-Payroll" report by mail, check the box on Line 8 of the Tax Report Form 5208 A and mail it to Employment Security Department, PO Box 9046, Olympia, Washington 98507-9046.

If you have employees and individual wages and hours to report

If your account is active, file both Tax Report Form 5208 A and Wage Report Form 5208 B. See line-by-line instructions for both forms on the following pages.

If you have employees, but no active account or ES Reference Number

If you have employees in Washington, you must file a Master Application with the State of Washington. You also must complete and submit Tax Report Form 5208 A, Wage Report Form 5208 B, and Business Change Form 5208 C (where you will fill in your business name and address). See the list of District Tax Offices below and call the one nearest you for help with all of these filings.

If you want to replicate our forms for machine printing

If you design your own version of Tax Report Form 5208 A or Wage Report Form 5208 B, it must be tested and certified by Employment Security before it can be used. Please read the answer to question # 7 on our Tax Q&A website <http://www.wa.gov/esd/tax/5208faq.htm>, which explains the certification process. You may also email us at magma@esd.wa.gov to ask for help or information.

Need Help?

During regular business hours, call the District Tax Office nearest you.

After hours, call the Employer Helpline at the appropriate number listed above or go to www.wa.gov/esd/tax on the Internet.

To learn more about unemployment insurance taxes, benefit programs, re-employment programs and services, and the Employment Security Department, visit www.wa.gov/esd on the Internet.

District Tax Offices

Bellevue	(425) 649-4388
Bellingham	(360) 676-2070
Lynnwood	(425) 774-2380
Olympia	(360) 407-5145
Seattle North	(206) 706-3801
Seattle South	(206) 766-6300
Spokane	(509) 532-3090
Tacoma	(253) 593-7380
Tri-Cities	(509) 734-5880
Vancouver	(360) 735-5050
Wenatchee	(509) 662-0448
Yakima	(509) 574-0137
Out-of-State	(360) 902-9620