

Instructions - Quarterly Unemployment Insurance Tax Report 5208 A Tax Summary/5208 B Wage Details

(5208AB Instructions)

QUESTIONS

A. When is the **deadline**?

ANSWERS

This report is due the last day of the month that follows the end of each quarter.

	WAGES PAID:	DUE DATE:
1st Quarter	January 1 – March 31	April 30
2nd Quarter	April 1 – June 30	July 31
3rd Quarter	July 1 – September 30	October 31
4th Quarter	October 1 – December 31	January 31

Report due dates falling on weekends or holidays are due (postmarked) no later than the next business day.

B. Can I copy this form?

We accept only originals. To request forms please email taxforms@esd.wa.gov or call 360-902-0916.

C. What is electronic filing?

It is a fast and easy alternative to paper forms. Learn more at esd.wa.gov/employer-taxes.

D. How do I ask questions?

Contact the Account Management Center at OlympiaAMC@esd.wa.gov or call our toll-free number 855-829-9243.

E. Where can I learn more?

Visit our website at <https://esd.wa.gov/employer-taxes>.

PLEASE NOTE

- We charge a penalty if you send in a report with information that is incorrect, incomplete, or in the wrong format.
- Using a copied or outdated form is considered incorrect format.
- Your report must include your Employment Security Department (ESD) number as well as your Unified Business Identifier (UBI) number.
- Line Items 9, 10, and 11 apply to corporate business structures only. The questions are not applicable to a sole proprietorship, partnership or LLC. To learn more, visit <https://www.esd.wa.gov/unemployment/corporate-officers> or <https://esd.wa.gov/employer-taxes/corporate-officers-FAQ>.
- **Mail your report and a check covering the amount due to the address located on line 26B.**

5208 A – Tax Summary - Print this information neatly in the boxes using black ink

1. Your UBI (Unified Business Identifier) number from your business license. See bls.dor.wa.gov.
2. Your Employer Identification Number (EIN) from the IRS. See IRS Employer ID Numbers at: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Employer-ID-Numbers-EINs>
3. Quarter and year for which you are filing. Write 1, 2, 3 or 4 in the first box to indicate the quarter; then the year in YYYY format.
4. Your ESD (Employment Security Department) number, which begins with three zeroes, formerly ES reference number.
5. Name of your business or organization.
6. Report Due Date. (See table above)
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 place an "X" in box #8, and mail the completed tax report to:
Employment Security Department, PO Box 9046, Olympia, WA 98507-9046.
9. Enter the total number of corporate officers exempt from unemployment insurance.
10. Enter the total wages paid to corporate officers exempt from unemployment insurance.
11. Total amount of exercised stock options for all employees and officers. (For corporations only)
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. (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. Place an X in box #13 if you paid wages to Washington employees who you also reported to another state.
- 13a) To obtain 5208B-1 forms to report Out of State wages, visit esd.wa.gov/employer-taxes/forms-and-publications for submission with this report.
14. Total gross wages paid this quarter to Washington employees. This is the sum of all wages reported in box #39 on all the Wage Detail Forms (Form 5208B) for the quarter. (Do not include the wages of exempt corporate officers)
15. Excess Wages are gross wages paid to each employee in the quarter that Year to Date (YTD) exceed the annual taxable wage base. The sum of wages paid to employees in the quarter that exceed the annual taxable wage base would be entered on Line #15. Line #15 is subtracted from Line #14 – total Gross Wages, to determine Line #16 - Taxable Wages.
16. Subtract line #15 from line #14. Write this amount on line #16.
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 amount of tax you owe.

Instructions - Quarterly Unemployment Insurance Tax Report

5208 A Tax Summary/5208 B Wage Details

(5208AB Instructions)

20. If your tax payment is late, you will be assessed a Late Payment Penalty. For further information visit <https://esd.wa.gov/employer-taxes/late-tax-payment-penalties>. To calculate your late payment penalty:
 - If you pay within the first month after the due date in #6, multiply line #19 by 0.05 (5%) or enter \$10, whichever is greater;
 - If you pay within the second month after the due date in #6, multiply line #19 by 0.1 (10%) or enter \$20, whichever is greater;
 - If you pay within the third month or any month thereafter past the due date in #6, multiply line #19 by 0.2 (20%) or enter \$30, whichever is greater.
21. If your tax payment is late, Interest charges accrue at the rate of 1% per month. Multiply line #19 by 0.01 (1%) for each month or partial month your payment is late. (Example: If you are paying your 1st quarter taxes in September you would multiply line #19 by 5%,
May – September @ 1% per month)
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 established credit.
24. Add lines #19, #20, #21, #22 and #23 (or subtract line #23, if an established credit is indicated) to calculate the total tax due this quarter.
25. Enter the payment amount included with this report. Please write your ESD number on the check.
If possible, please pay online. See 26A – esd.wa.gov/employer-taxes

5208 B – Wage Details - Print this information neatly in the boxes using black ink

27. Your UBI (Unified Business Identifier) number from your business license. See bls.dor.wa.gov
28. Your Employer Identification Number (EIN) from the IRS. See IRS Employer ID Numbers at: <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Employer-ID-Numbers-EINs>
29. Quarter and year for which you are filing. Write 1, 2, 3 or 4 in the first box to indicate the quarter and the year in YYYY format.
30. Your ESD (Employment Security Department) number, which begins with three zero's, formerly ES Reference Number.
31. Name of your Business or Organization.
Complete boxes 32 through 38 for each employee being reported. Do not include Corporate Officer Wages unless approved for Voluntary Election after January 1, 2014.
32. Last Name of Employee
33. First Name of Employee
34. Middle Initial of Employee
35. Full Social Security Number of Employee
 - An Incomplete Report penalty may be assessed for missing, incomplete, or incorrect social security numbers. Please see <https://esd.wa.gov/employer-taxes/incomplete-report-penalties>
 - To verify a Social Security Number visit <http://www.uscis.gov/e-verify>
36. Hours worked related to the Gross Wages being reported for the employee.
 - Use 520 hours for a salaried full-time employee
 - Include paid vacation and holiday hours
 - Round up to a whole number. Example: 152.25 hours would be reported as 153 hours.
 - An Incomplete Report Penalty may be assessed for leaving a field blank or incorrectly reporting zero hours. For severance pay, unassigned bonuses, or other payments not assigned to a time period, enter Zero. See box 37 below.
37. If you reported Zero in box 36, use the code found below: (If you reported Hours in box 36, this box does not apply.)

56	Back Pay
62	Bonus
74	Cafeteria or 401K
48	Commercial Fisher
76	Residual Commission
61	Royalties or residuals
43	Severance/Separation pay/settlement
22	Sick-Leave Payout
44	Tips or Gratuities
99	Multiple Reasons on this list

38. Total Gross Wages Paid to the employee this quarter. Include other monetary pay such as bonuses, gifts, prizes, tips, and in some cases, lodging and meals.
39. Total amount of wages reported from box 38 on this page.