

Washington
Paid Family & Medical Leave

 **Employment Security Department**
WASHINGTON STATE



Premiums & Wage Reporting



Agenda

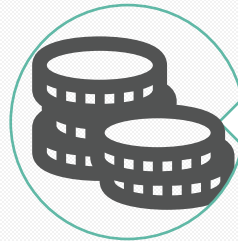


Employer role & responsibilities

Responsibilities



Manage WA Cares
exemptions




Collect premiums



Report & pay quarterly

Managing Exemptions

- Employee's responsibility to apply and — if approved — to provide a copy of their approval letter to all current and future employers.
- Once notified of an employee's approved exemption, employers must:
 - Keep a copy of the employee's approval letter on file.
 - Not deduct WA Cares premiums from exempt workers.
- Employees aren't entitled to a refund of premiums withheld before their approved exemption was effective or before they provided their approval letter to their employer.

 **Employment Security Department**
WASHINGTON STATE
P.O. Box 19020 | Olympia, WA 98507-0020

Exemption ID: <<EXEMPTION ID>>

<<FIRST NAME>> <<LAST NAME>>
<<ADDRESS>>
<<CITY>>, <<STATE>> <<ZIP>>

<<MAILING DATE>>

Exemption ID: <<EXEMPTION ID>>

Dear <<FIRST NAME>> <<LAST NAME>>,

We've approved your application to be exempted from the WA Cares Fund (WA Cares).

Your permanent exemption takes effect on <<EFFECTIVE START DATE>>. Beginning on this date:

- You're exempt from paying the WA Cares premium.
- You'll never be eligible to receive WA Cares benefits.

What to do next

You must give all current and future employers a copy of this letter to notify them you're exempt. If you lose this letter, you can log in to your WA Cares exemption account and download a copy.

Why it's important for you to give employers a copy of this letter

You are required to give your employer(s) a copy of this letter. Until your employer(s) receives this letter, they will automatically deduct premiums from your pay. After receiving the letter, your employer(s) should stop deducting WA Cares premiums as of the day your exemption is effective. If, after receiving this letter, your employer(s) still deducts premiums then they are required to give you a refund. You are not entitled to a refund of any WA Cares premiums deducted before you notified your employer(s) or before the effective date of your exemption.

Wages

Examples of wages

Salary or hourly wages	Cash value of goods or services given in place of money
Commissions or piecework	Bonuses
Holiday pay and paid time off, including vacations and sick leave	Separation pay including severance or termination pay



Note: Additional examples of wages can be found in WAC 192-510-025 at leg.wa.gov

Premiums

Collecting Premiums

Premiums should be assessed on wages at the time they are paid (as paid, not as earned).

Example: Employees receive a paycheck on July 1 for hours they worked in June and premiums would be assessed for Q3 reporting.

Wages are defined in statute for both programs as remuneration paid by an employer for employment (RCW 50A.05.010 for paid leave and RCW 50B.04.010 for WA Cares), regardless of when that compensation was earned.

Over-withholding Premiums



It is not lawful to withhold more than the maximum allowable employee share of the premium (72.76% of the 0.8% PFML premium or .58% of the WA Cares premium).



Employers should not continue to withhold premiums from an employee's wages once the wages exceed the social security cap for Paid Leave.

Over-withholding Premiums



Should an employer withhold more than the maximum allowable employee share of the premium

The employee has the right to make a complaint to the department, about the over-withheld amount.

The employer should not apply the over-withheld amount to a future employee premium or quarterly premium payment.

Collect premiums- Paid Leave



**Paid Leave
Total premium**

0.8%

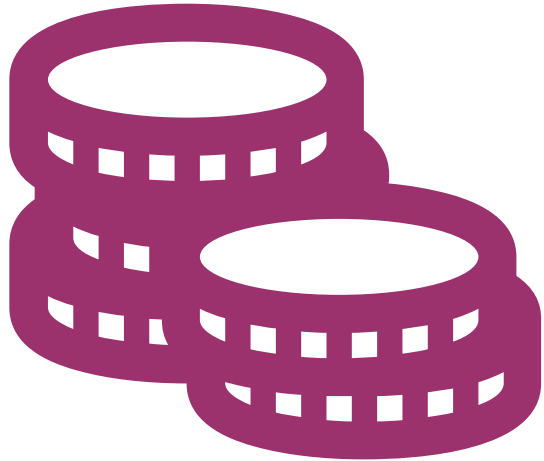
gross wages up to the
Social Security cap

Can be shared

employee: 72.76%

employer: 27.24%

Premium calculation- Paid Leave



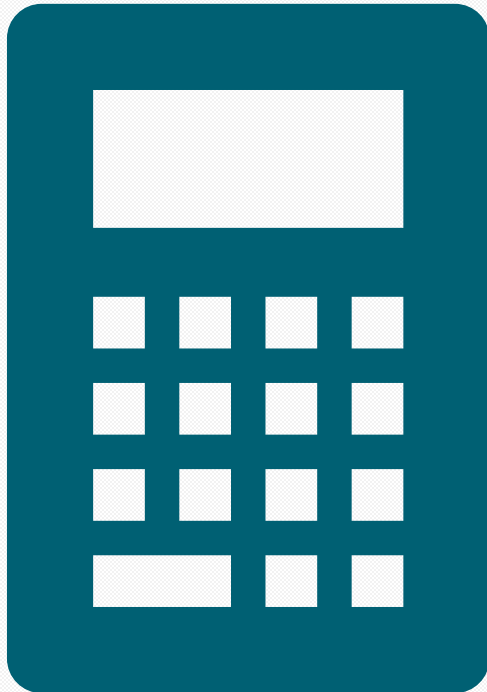
1. Calculate premium
 - Total premium = gross wages* x 0.008
2. Calculate employer & employee portion
 - Employer portion = total premium x 0.2724
 - Employee portion = total premium x 0.7276

Social Security Cap

- Premiums are no longer deducted from an employee's wages once they earn over the social security cap.
- The social security cap does not follow employees from employer to employer.
- The social security cap for 2023 is \$160,200.
- There is no Social Security Cap for WA Cares.



Business size



- ESD calculates your business's size on Sept. 30 of each year.
- The calculation is used to determine your business size for the next calendar year.
- It's based on your average employee headcount over the previous four quarters as reflected in your quarterly reports.
 - It is not calculated by full-time equivalent (FTE) positions.

Calculating size for 2023 example

Q3 2021	Q4 2021	Q1 2022	Q2 2022
20 employees	40 employees	40 employees	140 employees

**Average is
60 employees**

Collect premiums- WA Cares



**WA Cares
Total premium**

0.58%

Of gross wages

Social Security cap does not apply

Self-funded by employees

Employee's gross wages X 0.0058 = premium withholding

Calculator

paidleave.wa.gov/estimate-your-paid-leave-payments/

Calculate your premiums

Select the correct year and then click "calculate".

Enter gross payroll 2023

Paid Leave

If you have employees whose gross wages are over the Social Security wage cap, this calculator may overestimate your total Paid Leave premiums.

	Sum	Employer	Employee
Family Leave Premium	\$0.00	\$0.00	\$0.00
Medical Leave Premium	\$0.00	\$0.00	\$0.00
Total Paid Leave Premium	\$0.00	\$0.00	\$0.00

WA Cares

WA Cares premiums apply to wages paid starting July 1, 2023.

	Sum	Employer	Employee
WA Cares Premium	–	–	\$0.00
Total WA Cares Premium	–	–	\$0.00

Quarterly reporting

Quarterly Reporting

- One quarterly report for Paid Leave and WA Cares
- If you had no payroll then a No Payroll Report is required

Checklist for Filing Your Quarterly Report

Before you file your quarterly report, make sure you have this information ready.

BUSINESS INFORMATION:

- Your SecureAccess Washington (SAW) login (If you don't have one, you can create an account [online](#))
- Business identifier (UBI) number (If you don't know your UBI number, you can look it up [online](#))
- Business name
- Total premiums collected (if any) from employees
- Name of the report preparer

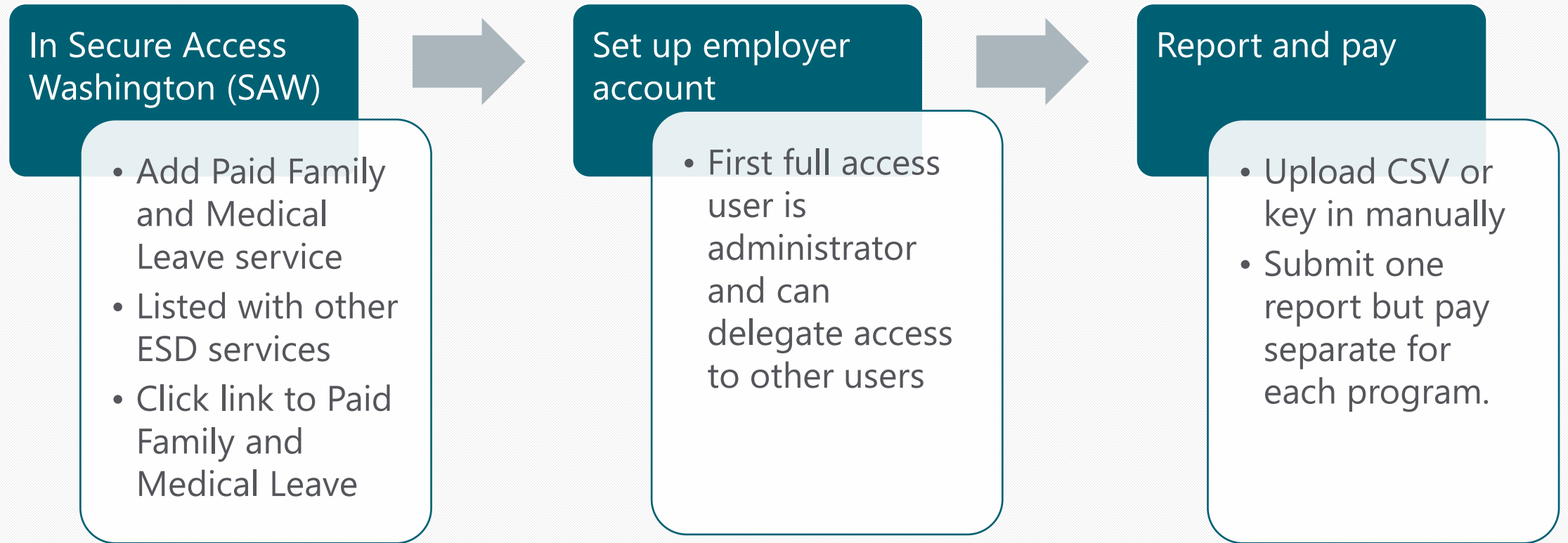
EMPLOYEE INFORMATION:

- Social security number (SSN) or individual taxpayer identification number (ITIN)
- First name, last name, middle initial
- Wages paid during the reporting quarter, and the associated hours worked

Reporting & payment deadlines

Quarter	Reporting period	Due by
First	January, February, March	April 30
Second	April, May, June	July 31
Third	July, August, September	October 31
Fourth	October, November, December	January 31

Reporting process



Required information

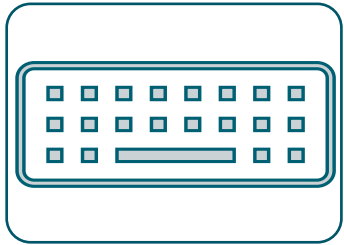
General

- UBI
- Business name
- Reporting quarter
- Total premiums collected

For each employee

- SSN or ITIN
- Last name
- First name
- Middle initial (optional)
- Wages paid & associated hours
- WA Cares exemption status
- Date of Birth

File types



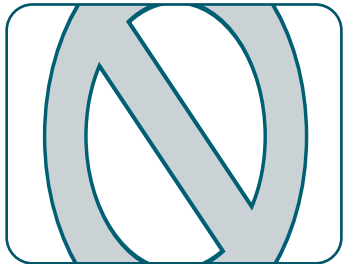
Manual entry

- Enter employee hours and wages individually online.
- Up to 50 employees allowed.



File upload

- Upload a .csv file of employee hours and wages.
- .csv template available in the employer help center on www.paidleave.wa.gov.



No Payroll

- Submit a no payroll report online

Manual Entry

Manual entry is an online form, and you would enter employee wages and hours individually into our system.

It is limited to 50 employees – if your business has more than 50 employees you will not want to select this method.

Manual entry information does not retain from quarter to quarter, each quarter you will have to re-enter each employee's information when selecting this method.

The screenshot shows a three-step process: 1. Select Filing Method, 2. Provide Wage Details (current step), and 3. Confirmation.

Reporting Period

Year	Quarter
2023	January, February, March (Q1)
Submission Type	
Original	

Wage Details

You can manually enter wage details for up to 50 employees on this screen. If you have more than 50 employees, you must upload a wage file. To upload a file, click 'Previous' and change the 'Filing Method' to 'File Upload'.

If you have received a copy of an employee's WA Cares Exemption approval letter, indicate they are exempt when entering their data below.

SSN/ITIN*	First Name*	MI
<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name*	Gross Wages*	WA Cares Exempt?
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Yes
Hours Worked*		
<input type="text"/>		

Clear Save

SSN/ITIN	Last Name	First Name	MI	Hours Worked	Gross Wages	WA Cares Exempt	Edit	Delete
No records								

Previous Next

File Upload

- CSV spreadsheet upload of employee's hours and wages.
- One of the benefits of filing with a single filing method is you can keep the original copy of the CSV file for your records.
- CSV wage report specifications and template are available on our website in the Help Center for employers.

1 Select Filing Method 2 Provide Wage Details 3 Confirmation

Reporting Period

Year	Quarter
2023	January, February, March (Q1)
Submission Type	
Original	

Format Your File

Upload a "comma separated values" file (.csv or .txt).
Instructions for formatting and testing your file are available on our website at paidleave.wa.gov/reporting.
If an employee notified you that they're exempt from WA Cares Fund premiums and gave you a copy of their exemption approval letter, you'll need to note their exemption in your file using the instructions at paidleave.wa.gov/reporting.

Choose Your File

Use the "Choose File" button below to select a file. If you have problems uploading your file, call us at (833) 717-2273.

Select file to upload*

No file chosen

Premiums Withheld from Payroll

Enter the amount of premiums withheld from employees. If you did not withhold premiums, enter \$0.

Paid Leave Premiums Withheld*	WA Cares Premiums Withheld*
<input type="text"/>	<input type="text"/>

No Payroll

- If your business did not have payroll, you are now required to submit a no payroll report.

Employment Security Department
WASHINGTON STATE

Hi, Jane_Doe | Return To SAW

Home Payments Manage Account Wage Reporting More Add/Switch Account

Employer Legal Entity Name: Test Business 757650778 CORP
Customer ID: C757650778

1 Select Filing Method 2 Provide Wage Details 3 Confirmation

Reporting Period

Year* Select One
Quarter* Select One

Reporting Option and Filing Method

Report Quarterly
File your quarterly wage report for Paid Leave and WA Cares.
For additional instructions and template please visit paidleave.wa.gov/reporting.

Which report would you like to file?*

I have NO payroll to report.
Select to file if you had no payroll expenses.

I have payroll to report via File Upload.
Select to file all your employee's wage details by uploading a .CSV or .txt file.

I have payroll to report via Manual Entry.
Select to file your employee's wage details manually. Limited to 50 employees.

Cancel Next

To check your report status:

- Select Wage Reporting from the menu bar on your homepage.
- Then select Wage Submission History.

The screenshot displays the homepage of the Employment Security Department for Washington State. The header includes the department logo, name, and state, along with a user greeting "Hi,". The main navigation bar contains links for Home, Manage Account, Wage Reporting, and More. The Wage Reporting link is highlighted with a red box and a circled "1". A dropdown menu is open under Wage Reporting, with the Wage Submission History option highlighted by a red box and a circled "2". Below the navigation bar, there are input fields for Employer Legal Entity Name and Customer ID. The main content area includes a welcome message and a list of actions that can be performed using the menu.

Employment Security Department
WASHINGTON STATE

Hi,

Home Manage Account **1** Wage Reporting More

2 Wage Submission History

Employer Legal Entity Name Customer ID

Welcome to your Leave and Care employer account.

Use the menu to:

- Submit quarterly reports
- Make payments
- Manage who has access to your account

Wage Submission History-Report Status

The table is sorted by the date a report was submitted, not by the year or quarter.

- Make sure a report is processed for each quarter that you had payroll.
- Upload any missing wage files and submit.
- If the status of any report is "Rejected," click "Record Errors" to review the file errors.
- Correct the errors in your file and resubmit.

If the report was successful, the status will change to "Processed" within 24 to 48 hours from submission.

Employment Security Department
WASHINGTON STATE

Manage Account Wage Reporting More

Employer Legal Entity Name Customer ID

Wage Submission History

- Click on the "Confirmation ID" to view submission details. Details are available only for the latest "Processed" report for a quarter which has been submitted by you.
- Allow 24 to 48 hours for the report to process.
- Please note: the total amount due, available on the "Payments" screen, will update only after the report is processed.

Confirmation ID	Submission Date	Submission Type	Year	Quarter	Method	Status	Submitted By	Total Gross Wages	Total Employees	Record Errors	Premium Calculation
	10/24/2022	Original	2022	3	File Upload	Processed		\$ 246,925,878.52	26770		View
	10/24/2022	Original	2022	3	File Upload	Rejected		\$ 0.00	0	Download	
	10/14/2022	Original	2022	3	File Upload	Rejected		\$ 0.00	0	Download	
	07/14/2022	Original	2022	2	File Upload	Processed		\$ 201,710,585.59	26147		View
	04/19/2022	Original	2022	1	File Upload	Processed		\$ 291,483,679.18	27443		View
	04/19/2022	Original	2022	1	File Upload	Rejected		\$ 0.00	0	Download	
	04/18/2022	Original	2022	1	File Upload	Rejected		\$ 0.00	0	Download	
	01/23/2022	Original	2021	4	File Upload	Processed		\$ 199,751,632.17	30293		View
	10/13/2021	Original	2021	3	File Upload	Processed		\$ 214,811,025.23	26771		View
	07/28/2021	Original	2021	2	File Upload	Processed		\$ 215,554,581.80	25553		View

56 records

← Previous 1 2 3 4 5 6 Next → 10 ▾

Premium payments

Payments

When to pay

- Once your quarterly report processes it can take three to five days to generate the amount due.
- To check your balance:
 - Select the \$Payments button.
 - The Pay Your Premiums page provides information about premium payments, shows the balance owed for Paid Leave, and has a button to begin the payment process.
- Payments for Paid Leave and WA Cares are separate

Employment Security Department
WASHINGTON STATE

Hi, Jane_Doe | Return To SAW

Home \$ Payments Manage Account Wage Reporting More Add/Switch Account



Employer Legal Entity Name: Test Business 757650778 CORP
Customer ID: C757650778

Pay Your Premiums

You must make two premium payments – one for each program.

Paid Leave and WA Cares premiums are held in separate trust funds at different banks. If you combine your payments or send them to the wrong bank, there will be a delay crediting your payment to your account. Payments are due by the last day of the month after each completed calendar quarter.

Please allow 3-5 business days for your account balance to update.

	Paid Leave Amount Due ⓘ	\$ 1,678.93	Pay Paid Leave Premiums
	WA Cares Amount Due ⓘ	\$ 0.00	Pay WA Cares Premiums

If you believe there is an error in your premium calculation or current balance, please call the Customer Care Team at 833-717-2273 or email us at paidleave@esd.wa.gov.

[Home](#)

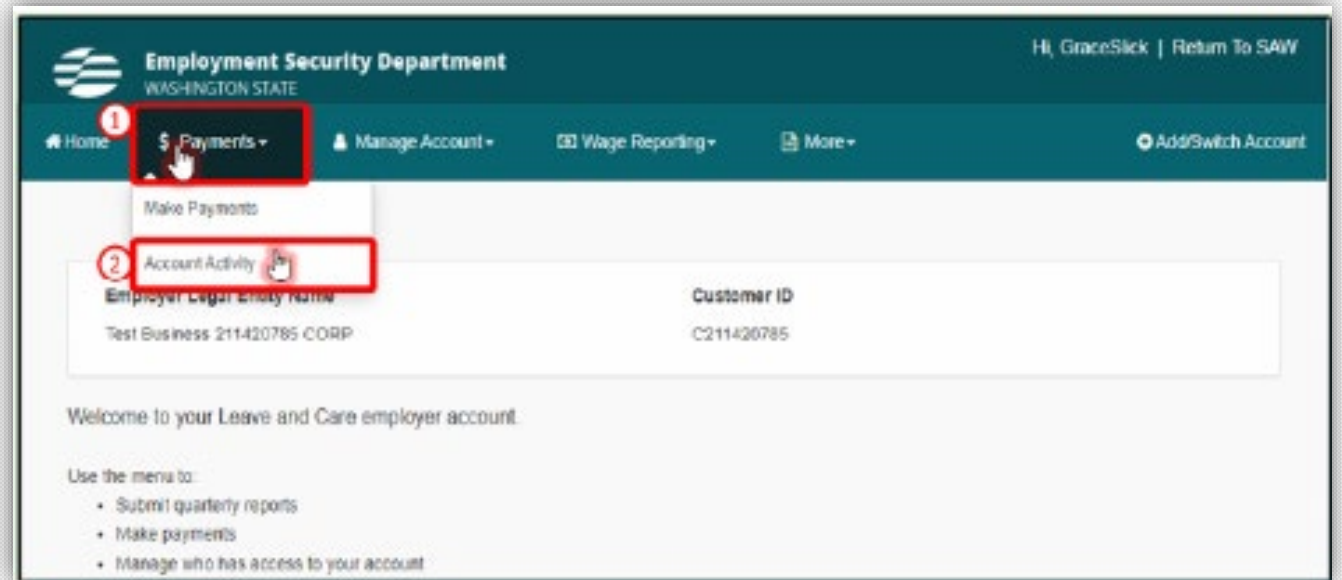
Payments

How to pay

- ACH: Bank account payment, no fee
- Credit/debit: 2.9% processing fee
 - Will be assessed for each program using this payment method
- Check/money order: Print and mail voucher with payment. To ensure it's applied to the correct account, write UBI on memo line of your check

Account Activity

Customers can view their full transaction data including payments, invoices, returns, and refunds for both their Paid Leave and WA Cares accounts. To access the screen, employers must have account administrator, wage manager, or payment user permission in SAW.



Account Activity

The Account Activity page provides information about employer account transactions, payments, premiums and invoices.

Employer Account Activity

Paid Leave Transactions

Current Balance \$ 1,878.79

Search:

Transaction Date	Transaction Type	Invoice Number	Year and Quarter	Amount Due	Amount Paid
05/03/2023	Invoice	PR02022095	2019-Q1	\$ 50.66	\$ 0.00
05/03/2023	Invoice	PR02022096	2019-Q2	\$ 139.33	\$ 0.00
05/03/2023	Invoice	PR02022097	2019-Q3	\$ 263.20	\$ 0.00
05/03/2023	Invoice	PR02022098	2019-Q4	\$ 215.32	\$ 0.00
05/03/2023	Invoice	PR02022099	2020-Q1	\$ 379.98	\$ 0.00
05/03/2023	Invoice	PR02022100	2020-Q2	\$ 4.31	\$ 0.00
05/03/2023	Invoice	PR02022101	2020-Q3	\$ 357.18	\$ 0.00
05/03/2023	Invoice	PR02022102	2020-Q4	\$ 4.31	\$ 0.00
05/03/2023	Invoice	PR02022119	2023-Q3	\$ 873.12	\$ 0.00
05/03/2023	Payment			\$ 0.00	\$ -4.31
05/03/2023	Payment			\$ 0.00	\$ -321.54
05/03/2023	Payment			\$ 0.00	\$ -100.00
05/03/2023	Return			\$ 0.00	\$ 17.23

13 records

← Previous 1 Next → 25 ▾

WA Cares Transactions

Current Balance \$ 629.00

Search:

Transaction Date	Transaction Type	Invoice Number	Year and Quarter	Amount Due	Amount Paid
05/03/2023	Return			\$ 0.00	\$ 216.00
05/03/2023	Invoice	WCP00673734	2023-Q3	\$ 435.00	\$ 0.00
04/28/2023	Payment			\$ 0.00	\$ -22.00

3 records

Credits and refunds

Credits

- If you overpay your premiums, you will see a credit balance on your account.
- You can use this amount to pay towards next quarters premiums.

Refunds

- If the amount is over \$50, you can request a refund by contacting us at paidleave@esd.wa.gov or 833-717-2273.

Resources

Individuals & Families	Employers	Self-employed	Healthcare Providers
Documents and forms			
↓ CSV wage report template (2022)	↓ Instructions for creating a CSV file (2021)	↓ Employer agent power of attorney form	
↓ Instructions for creating a csv file (2022)	↓ 2023 Paycheck insert	↓ Employer to employee notice	
↓ Temporary employee payroll form (small business assistance grants)	↓ Voluntary plan guide	↓ Required poster (Spanish)	
	↓ 2023 Employer toolkit	↓ 2023 Required poster (English)	
	↓ Conditional waiver	↓ Employer checklist	

paidleave.wa.gov/help-center/employers/

Sign-up for news & details

Including upcoming webinars for employers and self-employed people!

Sign-up at
esd.wa.gov/employer-taxes/employer-newsletter-history

Employer Newsletter

A monthly newsletter focusing on WA Cares Fund, Paid Family & Medical Leave, and Unemployment Insurance. [Sign up.](#)

2023

[Employer Newsletter - February 2023 | Issue 31](#)

[Employer Newsletter - January 2023 | Issue 30](#)

2022

[Employer Newsletter \(Special edition\) - December 2022 | Issue 29](#)

[Employer Newsletter - December 2022 | Issue 28](#)

[Employer Newsletter - November 2022 | Issue 27](#)

[Employer Newsletter \(UI edition\) - November 2022 | Issue 26](#)

[Employer Newsletter - October 2022 | Issue 25](#)

[Employer Newsletter - September 2022 | Issue 24](#)

[Employer Newsletter - August 2022 | Issue 23](#)

[Employer Newsletter - July 2022 | Issue 22](#)

[Employer Newsletter - June 2022 | Issue 21](#)

[Employer Newsletter \(UI edition\) - May 2022 | Issue 20](#)

Contact Paid Family and Medical Leave



833-717-2273



paidleave.wa.gov
wacaresfund.wa.gov