



EMPLOYER WAGE REPORTING AND PREMIUMS TOOLKIT

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CONTENTS

About Paid Leave.....	3
About WA Cares Fund	3
Employer responsibilities.....	4
What do employers need to do?	4
Resources for employers	4
Employees who work in Washington state	5
Who is excluded from Paid Leave and WA Cares Fund?	5
Special reporting circumstances	7
Employer accounts	9
Registering your business for the first time.....	9
Employer account technical support	10
Registering another business.....	10
Adding users to your account	11
Adding multiple contacts to your account.....	12
Wages and hours.....	13
What are gross wages?	13
Reporting hours worked	14
Small business employers	15
Premiums and withholding	16
Calculating WA Cares Fund premiums.....	16
Calculating Paid Leave premiums	16
Wage reporting	19
When are reports due?	19
What do I report?.....	19
What if I have no payroll?	20
How do I report?	20
How do I know if my file was processed?	20
How do I amend a report?	21
Paying premiums	22
When are premiums due?	22
Where can I see my balances?	22
How do I make payments?.....	22
How do I request a refund?	23
Historical premium rates.....	23
Paid Leave	23
WA Cares Fund.....	23
Current premium rate methodology	24
Document change log.....	25



About Paid Leave

We know that the most important things in life happen outside the workday. People we care about become ill. Families welcome new members. Big moments that require extra attention come along for all of us.

Support in these times means we can be stronger both at home and at work. Paid Leave is an essential benefit that strengthens companies by ensuring every employee can take paid time for care when needed. This statewide insurance program makes Washington an even better place to live, work and do business.

About WA Cares Fund

70% of Washingtonians will eventually need long-term services and supports – help with activities of daily living like bathing, eating, and taking medications. Long-term care can be expensive. Most of it is not covered by Medicare or health insurance, and Medicaid only covers it after you’ve spent down your life savings.

WA Cares Fund provides working Washingtonians a way to earn access to long-term care benefits that will be available when they need them. It will cover most of the need for some people, while for others it will provide breathing room during one of life’s most challenging stages, giving the family time to develop a plan.

Employer responsibilities

This toolkit is intended to help anyone with employees in Washington know your responsibilities as an employer under Paid Leave and WA Cares Fund. We update this toolkit periodically. Check for updates at paidleave.wa.gov to make sure you have the most current version.

What do employers need to do?

- Understand which employees are included under the Paid Leave and WA Cares Fund programs.
- Withhold Paid Leave and WA Cares Fund premiums from employee paychecks.
- Create/maintain an employer account for quarterly reporting and payments.
 - File quarterly wage reports.
 - Pay premiums quarterly for each program.
- Provide information about Paid Leave and WA Cares Fund to your employees.

Resources for employers

- Employers Guide for Paid Leave Benefits
- Employer's Help Center
- Online premium estimator

Employees who work in Washington state

Almost every Washington employer must participate in these programs, and almost every Washington employee will be eligible to receive benefits. This includes businesses of all sizes and non-profits, charities and faith organizations. If you are a public or private business with even one employee in Washington, you'll very likely be a part of Paid Leave and WA Cares Fund.

The location where your employee works generally determines if they are considered an employee in this state (localized to Washington).

- **If an employee lives out of state but they work entirely in Washington**, their work is localized to Washington. They should be included in your quarterly wage reporting.
- **If an employee lives in Washington but their work is performed entirely out of state**, their work is localized out of state. They should not be included in your quarterly wage reporting.
- **If an employee's work cannot be localized to a single state** because they perform their work in multiple states throughout the quarter, you may use the location of the employee's base of operations as the tiebreaker.
- **Teleworking:** When teleworking, if the employee works entirely from their home located in Washington state, their work is localized to Washington and should be included in your quarterly wage reporting.

Who is excluded from Paid Leave and WA Cares Fund?

Certain groups are excluded from Paid Leave and/or WA Cares Fund by law:

- Certain employees subject to collective bargaining agreements.
- Individuals who perform "casual labor" as defined by [RCW 50A.05.010](#).
- Federally recognized tribes, unless the tribe has opted in.
- Self-employed individuals, unless opted in.
- Federal employees.

The following sections provide more information about these exclusions.



Collective bargaining agreements

Paid Leave and WA Cares Fund laws have special provisions for certain employees covered by collective bargaining agreements (CBAs).

Paid Leave: The CBA provision in the Paid Leave law expired December 31, 2023. This means that starting January 1, 2024, CBA-covered employees are treated as regular employees for Paid Leave.

WA Cares Fund: CBA-covered employees remain excluded from WA Cares Fund. Generally, these provisions only apply to CBAs that were in existence on October 19, 2017, and have not expired or been reopened or renegotiated in their entirety.

A memorandum of understanding (MOU) covering a narrow or specific section of a CBA does not constitute a reopening or renegotiation. For example, MOUs to accommodate the new paid sick leave law are not considered a reopening or renegotiation. Negotiations of future contracts do not constitute a reopening or renegotiation either.

Employees are immediately covered by Paid Leave and WA Cares Fund upon the reopening, renegotiation, or expiration of a CBA. When this occurs, begin withholding premiums from these employees, or choose to pay some or all of the premium on their behalf. Additionally, begin including covered employees in your quarterly reporting.

Do not withhold WA Cares Fund premiums from employees covered by a collective bargaining agreement that was in effect before October 19, 2017, unless and until the agreement expires, is reopened, or renegotiated.

Additional information will be provided about premium withholding and quarterly reporting for these employees. For more information on CBA-covered employees, visit paidleave.wa.gov/cba.

For general information on CBA-covered employees, visit paidleave.wa.gov/help-center/employers/collective-bargaining-agreements.

Federally recognized tribes

Federally recognized tribes are not required to participate in Paid Leave or WA Cares Fund but may opt-in to both programs. Visit paidleave.wa.gov/tribal-businesses and wacaresfund.wa.gov/tribal-governments for more information.

Self-employed individuals

Self-employed people include sole proprietors; members of partnerships, LLCs and joint ventures, independent contractors (as described in [RCW 50A.05.010](#)) or if you are otherwise in business for yourself.

Self-employed people are not considered employees and should not be included in quarterly wage reporting. These individuals can opt in to participate in either Paid Leave or WA Cares Fund via elective coverage. Visit paidleave.wa.gov/elective-coverage or wacaresfund.wa.gov/how-it-works/opt-in for more information.

Note: Corporate officers are not self-employed and must be reported as employees in quarterly wage reports.

Special reporting circumstances

WA Cares Fund exemptions

Some of your employees may apply to be exempt from WA Cares Fund. If approved, it's the employee's responsibility to give you a copy of their exemption approval letter.

Certain exemptions are permanent while others are conditional upon the employee continuing to meet the requirements of the exemption. It is the employee's responsibility to notify you of any changes to their exemption status. Failure to do so can result in required back-payment of premiums (paid by the employee) and additional penalties.

Once notified of an employee's exemption, you must:

- Keep a copy of the employee's approval letter on file.
- Not deduct WA Cares Fund premiums from exempt workers (the letter will indicate the effective date of the exemption).

Employees with approved WA Cares Fund exemptions must be included on quarterly wage reports and marked as exempt. Premiums will not be assessed for WA Cares Fund, but these employees are subject (in most circumstances) to the Paid Leave premium.

Employees are responsible for paying the WA Cares Fund premium until an exemption approval letter is provided to you and the exemption is effective.

Paid Leave conditional waivers

Some employees who are temporarily working in Washington may be eligible for Paid Leave conditional waivers. The waiver is for employees who are physically based outside of the state but are working in the state on a limited or temporary basis; and are not expected to be employed by any employer in the state for 820 hours or more in for four consecutive reporting quarters. Without the waiver, these employees are subject to the premium assessment and may be eligible for Paid Leave benefits.

Download the [conditional waiver form](#) in the Paid Leave Help Center.

Employees with approved conditional waivers must be included on quarterly wage reports. Premiums will not be assessed for Paid Leave, but these employees are subject to the WA Cares Fund premium unless an approved exemption letter has been provided.

Paid Leave voluntary plans

You have the option to offer your employees paid family and/or medical leave benefits through an employer-funded program, called a voluntary plan. The benefits offered to employees under a voluntary plan must meet or exceed the benefits of the state plan. Voluntary plans only apply to the Paid Leave program. There is no voluntary plan option for the WA Cares Fund program.

To get more information about voluntary plans and whether it's the right choice for your business, download the voluntary plan guide at paidleave.wa.gov/voluntary-plans. We maintain a list of employers with approved voluntary plans at paidleave.wa.gov/voluntary-plans-employer-list/.

Employers with approved Paid Leave voluntary plans must file quarterly wage reports. Premiums will be assessed for WA Cares Fund and for Paid Leave medical or family portions, if applicable.

Employer accounts

Register your business and establish your online employer account to ensure you can:

- File quarterly wage reports (Paid Leave and WA Cares Fund).
- Submit premium payments.
- View your account activity and account balances.
- View information about your employees' use of Paid Leave benefits.
- Add multiple contacts' phone and address information to receive notifications and letters.
- Add additional users to help manage your account and complete tasks.

Registering your business for the first time

Registering your business is a several step process, which helps us confirm the person completing the registration process is authorized to do so. This person becomes the Account Administrator.

Like most Washington state agencies, we use SecureAccess Washington (SAW) to manage access to employer accounts. You may already have a SAW account established for reporting with other Washington state agencies. If you have a SAW account, skip to Step 2.

Step 1: Create a SAW account

You will need an active SAW account to log in and establish your employer account. You will use this username and password every time you log in to Paid Leave. Watch our [tutorial video](#) on how to create a SAW account.

1. On the secureaccess.wa.gov homepage, click 'Sign Up'.
2. Fill out your first and last name, email address, username and a password.
3. Check your email for an authorization link, and click the link to activate your account.

Step 2: Add the 'Paid Family and Medical Leave' service

Once you are logged into your SAW account, you will need to add 'Paid Family and Medical Leave' as a service:

1. In SAW, click Add a New Service, then browse the list of services by agency.
2. Click 'Employment Security Department', then find Paid Family and Medical Leave and click 'Apply'.

After confirming, you will see "Paid Family and Medical Leave" listed as a service on your SAW homepage.

Step 3: Create your Employer Account

Find Paid Family and Medical Leave on your list of services in SAW. Click 'Access Now' and continue. Here you have the option to create many types of accounts.

Select 'Register your Business'. Enter your business's Unified Business Identifier (UBI). Follow the instructions on the screen. If your UBI is not recognized by us, you'll have the option to submit documentation requesting that it be created and added to our system.

Employer account technical support

Limited Access while waiting for a PIN

When you initially create your employer account, you will probably have limited access until you verify your account with a PIN. Make sure the address listed when you request the PIN is correct, if not follow the process to update your business address, as we will send your PIN via mail.

Please allow 7-10 business days to receive your PIN. Upon receiving your PIN, enter it as soon as possible, as it is valid for a limited duration.

While waiting for your PIN, you will have limited access. With limited access, you will only be able to submit your quarterly reporting and make payments.

Enter your PIN:

Log in to SecureAccess Washington (SAW) and select the Paid Family and Medical Leave service to access your account. When you access your account, the initial screen will ask you to enter your PIN, which you would have received in the mail. Your PIN is case sensitive, so enter it exactly as it is written on the letter.

By completing the PIN process and verifying your account, you will get access to more account features, like adding and managing additional users, viewing your report history and submitting amendments. You'll also be able to add more points of contact for your business and view information about your employees' use of Paid Leave benefits.

Registering another business

Once you have created your employer account and registered a business, you can add more employer accounts.

When you log in to SAW and access Paid Leave, you will see the account(s) that you have registered. Add another account by clicking ‘Create a New Account’ at the bottom of the page. Start at Step 3 above to register this additional business account.

If you do not see the account selection page, use the Add/Switch Account on the right side of the ribbon to switch accounts.

Adding users to your account

Once you have fully registered your employer account, you can add users to your account. This is helpful when you have multiple people in your organization completing tasks such as wage reporting or making premium payments or viewing benefit information.

Users with the Account Administrator and User Maintenance roles can add users, assign roles, and inactivate users as needed.

Employer account roles	
Account Administrator:	Full access to all account functionalities.
Quarterly Wage Reporting:	Can file and view quarterly wage reports and amendments.
Payments and Refunds:	Can make payments and request refunds.
Paid Leave Benefit Claims:	Can access Paid Leave benefit claim details.
Account Maintenance:	Can manage account-related activities.
User Maintenance:	Can add other users to your business account.

Adding users: Before you begin you will need the first and last name, SAW username, email address and phone number for the person you want to add to your account.

- From your employer account homepage, click Manage Account in the top menu bar then click User Maintenance.
- Click the “Add User” button.
- On the “Manage Internal User” screen, provide the user’s details and select the appropriate roles for this user. Under “Account Status,” select “Active,” then click “Save.”

Updating roles or inactivating users: You can change a user’s role(s) or contact information, or inactivate a user as needed. When a user’s account is marked “Inactive”, they will not be able to access the account.

- From your employer account homepage, click Manage Account in the top menu bar then click User Maintenance.
- Locate the user in the User Maintenance table and click “Edit”.
- On the “Manage Internal User” screen, update the user’s contact information and/or roles. If deactivating the user, select “Inactive.” Click “Save.”

Adding multiple contacts to your account

After fully registering your employer account, you can add multiple points of contact for your business. All accounts will have a primary contact, but you can also add a wage reporting contact, payment and refunds contact, and benefits contact for your business.

Keeping this information up to date ensures timely communication with the correct contacts at your business if we need to reach out about reporting or benefits questions.

Employer contact types	
Primary Contact Information:	This is the contact and address we will use for all correspondence unless contact information is provided for any of the specific areas below.
Quarterly Wage Reporting:	Contact for quarterly reports and employee's hours and wages.
Payments and Refunds:	Contact for payments, balances due or refund requests.
Paid Leave Benefit Claim:	Contact for Paid Leave benefit questions and notifications. This is where we will mail notification letters related to your employee's use of benefits.

Updating your Primary Contact:

- From your employer account homepage, click Manage Account in the top menu bar then click “Contact Information”.
- Ensure your Primary Contact is up to date. Click “Edit” if you need to make changes.

Adding/updating Additional Contacts:

- From your employer account homepage, click Manage Account in the top menu bar then click “Contact Information”.
- Add or update additional points of contact by clicking “Edit” to the right of the contact type. Provide the contact information and click “Save”.
- When editing an additional point of contact, you have the option to use the Primary Contact instead.

Wages and hours

You are responsible for collecting and paying Paid Leave and WA Cares Fund premiums on wages paid to each employee each quarter.

When reporting wages, report the amount of wages paid to each employee in the quarter, and the number of hours associated with those wages. Paid Leave and WA Cares Fund use the same definition of gross wages and hours.

What are gross wages?

Generally, wages are the employees' gross wages without tips. Wages are defined in the law under [RCW 50A.05.010](#).

Gross wages are:

- Salary or hourly wages, excluding tips
- Holiday pay
- Paid time off (vacation, sick leave, associated cash outs)
- Cash value of goods or services given in the place of money
- Commissions or piecework
- Bonuses
- Cash value of gifts or prizes
- Cash value of meals and lodging when given as compensation
- Separation pay (such as severance or termination pay, or wages in lieu of notice)
- Value of stocks at the time of transfer to the employee (if part of a compensation package)
- Compensation for use of specialty equipment, performance of special duties or working particular shifts
- Stipends and per diems (unless provided to cover a past or future cost incurred by the worker as a result of the worker's expected job functions)

Wages do not include:

- Tips
- Payments provided to cover a past or future cost incurred by the worker as a result of the worker's expected job functions
- Payment into retirement or disability plans
- [Supplemental benefit](#) payments

Reporting hours worked

You must report the number of hours each employee was paid during each quarter, rounded up to the nearest whole number.

How to report hours worked:

- **Hourly employees.** Report the total number of hours worked by each employee.
- **Employees on salary.** Report 40 hours for each week in which a full-time salaried employee worked.
- **Vacation pay, sick leave pay, paid time off.** Report the number of hours an employee is on paid time off. Do not report hours for a cash-out of leave.
- **Overtime.** Report the number of hours actually worked for which overtime pay or compensatory time is provided, without regard to the amount of wages or compensation paid.
- **Wages in lieu of notice.** Report the actual number of hours for which an employee was paid.
- **Severance pay.** Do not report hours for severance pay.
- **Payment in kind.** Report the actual hours worked for performing services which are compensated only by payment in kind.
- **On-call and standby hours.**
 - Report the number of actual hours for which an employee receives wages for being on call or on standby with the employer.
 - Do not report hours for which an employee is scheduled to check in before work, and if not required to work, has no further obligations.
 - Here, "on-call" and "standby" hours are defined as paid hours when employees must comply with employer requirements, such as maintaining physical or mental status, remaining in a specified location, or being required to report to work within a specific time frame.

Specific details for faculty, piecework or commissioned employees, practice and rehearsal time, and more are defined in [WAC 192-510-025](#).

Small business employers

Small employers are required to participate in Paid Leave and WA Cares Fund, and their employees are fully eligible to participate in both programs. Grants are available to smaller employers to help cover the cost of employees using Paid Leave.

Business size

Your business's size is determined each September and takes effect the following January for that full calendar year. It is based on your average employee headcount over the previous four quarters as reflected in the reports you submit quarterly. It is not calculated by full-time equivalent (FTE) positions. We will notify you if your business size has changed from small to large, or large to small compared to the previous year.

If you have not been in business in Washington long enough to report four calendar quarters by September 30, we calculate your business size by averaging the number of employees reported over the quarters for which reporting exists.

Paid Leave: Small employers are responsible for remitting the employee portion of the Paid Leave premium. Businesses with fewer than 50 employees (as calculated by the department) are exempt from the employer portion of the Paid Leave premium, but can choose to [opt in](#) on an annual basis. Employers may withhold the employee share of the premium or choose to cover some or all of the premium as an added benefit.

WA Cares Fund: Regardless of business size, the WA Cares Fund premium is entirely employee-funded. Employers may withhold the employee share of the premium or opt to cover some or all of the premium as an added benefit.

Paid Leave small business grants

Small business assistance grants are available to employers with 150 or fewer employees. There are two types of small business assistance grants:

- One for employers who added an employee to their payroll temporarily to replace an existing employee on leave, and
- One to help cover other wage-related costs or equipment purchases.

Employers with fewer than 50 employees will be required to pay the employer share of the premium for three years (12 quarters) after receiving a grant. Employers with between 50 and 150 employees already pay the employer share of the premium and do not have additional requirements after receiving a grant. For more information about small business assistance grants and to apply, please visit paidleave.wa.gov/help-center/employers/small-business-grants.

Premiums and withholding

Premiums, collected from employees and employers through quarterly reporting, fund the Paid Leave and WA Cares Fund programs. Premium rates are adjusted each year for Paid Leave, in January, and apply to the wages paid in that calendar year.

All employers are required to do one of the following:

- Withhold employees' Paid Leave and WA Cares Fund premiums from their paychecks, or
- Pay some or all of the employee share of the Paid Leave and/or WA Cares Fund premium on their employees' behalf.

Employers cannot collect missed premiums in later pay periods.

See our premium estimator at paidleave.wa.gov/estimate-your-paid-leave-payments.

Calculating WA Cares Fund premiums

Employees are responsible for the full WA Cares Fund premium. For 2024, the rate is 0.58 percent of each employee's gross wages. The Social Security cap does not apply.

WA Cares Fund

1. Total premium for each employee:

- Gross wages x 0.0058 = total premium (round to two decimals)
- This is the maximum amount you can withhold for WA Cares Fund

Calculating Paid Leave premiums

For Paid Leave, the cost of the premium is shared by the employer and employee. For 2024, the premium rate is 0.74 percent of each employee's gross wages (excluding tips), up to the Social Security cap.

Once an employee meets the Social Security cap, you must stop withholding premiums on any additional wages over the cap but continue to report their wages. Past premium rates are listed in the "Historical premium rates" section.

We provide two methods for calculating Paid Leave premiums. The first is a simplified method that combines the employee medical and family rates. In the second method, the employee's medical and family rates are calculated individually. You can use either method.

Paid Leave – Simplified Method

This method combines the employee's medical and family share of the Paid Leave premium.

1. **Total premium for each employee:**

- Gross wages x 0.0074 = total premium (round to two decimals)
- Only include employee wages up to the social security cap for each calendar year. In 2024 the social security cap is \$168,600.

2. **Employee's share (withholding):**

- Gross wages x 0.0074 x 0.7143 = Employee Share (round to two decimals)
- This is the maximum amount you can withhold for Paid Leave

3. **Employer's share:**

- Total Premium - Employee Share = Employer Share
- This is the amount the employer is required to contribute, unless we've determined you are a small business with less than 50 employees.

Paid Leave – Full Calculation

This method is used to calculate the employee's medical and family rates separately. This may be required if using a voluntary plan for only family or medical leave.

1. **Total premium for each employee:**

- Gross wages x 0.0074 = Total Premium (round to two decimals)
- Only include employee wages up to the social security cap for each calendar year. In 2024 the social security cap is \$168,600.

2. **Employee's family share:**

- Gross wages x 0.0074 x 0.4805 = Employee Family Share (round to two decimals)
- You can withhold up to this amount for the employee's family share of Paid Leave

3. **Employee's Medical share:**

- Gross wages x 0.0074 x 0.2338 = Employee Medical Share (round to two decimals)
- You can withhold up to this amount for the employee's medical share of Paid Leave

4. **Employer's share:**

- Total Premium - Employee Family Share - Employee Medical Share = Employer Share
- This is the amount the employer is required to contribute, unless we've determined you are a small business with less than 50 employees.

A note about rounding

Quarterly premiums due are sometimes different than the amounts employers calculate on gross wages throughout a quarter. These differences can occur because employers withhold premiums per employee, per pay period within each quarter. Each time you calculate an employee's withholding, that calculation is rounded to the nearest cent. This calculation, and subsequent rounding, happens multiple times throughout the reporting period for each employee.

However, quarterly premiums are assessed based on the employer's total reported wages, for all reported employees, accrued over the entire quarter. Therefore, the calculation is rounded only one time when assessing premiums. This rounding difference can lead you to withhold a different premium amount than what the system states you owe.

This difference may be minor/unnoticeable for small employers but can amplify as your number of employees grows. The above calculations should be used as the best estimate for what you will need to pay in premiums at the end of a reporting period, but you should always view your account balance under the payments tab in your online account before submitting a payment.

Wage reporting

Paid Leave and WA Cares Fund are reported on a combined quarterly report.

Like most Washington state agencies, we use [SecureAccess Washington](https://secureaccess.wa.gov) (SAW) to manage access to customer accounts. You will need an active SAW account to log in and establish your employer account. If you do not have a SAW account, create one at secureaccess.wa.gov.

When are reports due?

Reporting periods follow calendar quarters and are aligned with the reporting periods for Unemployment Insurance (UI) and other state agencies.

Quarterly reports must be submitted by the last day of the month following each calendar quarter. If a reporting date falls on a Saturday, Sunday, or a legal holiday, reports will be due on the next business day. The law that applies is [WAC 192-540-030](#).

Reporting quarter	Report due
Q1: January, February, March	April 30
Q2: April, May, June	July 31
Q3: July, August, September	October 31
Q4: October, November, December	January 31

What do I report?

Each quarter, you are required to file a wage report with the following information:

Required Information	
Employee information <ul style="list-style-type: none"> ○ SSN or ITIN ○ Last name ○ First name ○ Middle initial, optional ○ Wages paid during the reporting quarter ○ Hours associated with wages paid ○ Employee's WA Cares Fund exemption status ○ Employee's date of birth 	Employer information <ul style="list-style-type: none"> ○ Total Paid Leave premiums withheld from employees, if any ○ Total WA Cares Fund premiums withheld from employees, if any

What if I have no payroll?

As of October 1, 2023, you'll need to file for every quarter, even if you did not have payroll.

There's a new option in employer wage reporting for reporting no-payroll quarters. Starting with the third quarter of 2023, you are required file a report every quarter even if you did not have payroll. This option is available for previous quarters as well.

How do I report?

We offer three reporting methods:

Manual entry. Each quarter, log in to your employer account and manually enter your employees' information. This includes each employee's name, SSN or ITIN, date of birth, wages paid during the reporting quarter and the associated hours worked. Additionally, you must indicate if the employee has provided an approved WA Cares Fund exemption letter. You can do this for up to 50 employees.

Single file (.csv). Each quarter, compile your employees' information into a csv file to upload in your online account. We provide a template and specifications for creating and testing your file at paidleave.wa.gov/reporting.

Note: Beginning October 1, 2023, we will only accept the newest file format, v8, which includes employees' date of birth and WA Cares Fund exemption status. These updated file specifications are required for all wage reports and amendments for all quarters in 2019-2023.

Bulk filing. Employer agents (like payroll companies, CPAs and other third-party administrators) can report using an ICESA file. This file type allows the user to report for multiple UBIs in a single report. Information on the ICESA file format and instructions for testing file specifications is found here: paidleave.wa.gov/employer-agents.

How do I know if my file was processed?

After submitting a quarterly report, make sure it was processed correctly.

Your report status may take up to 48 hours to update after you file. To check the status, log in to your online employer account. Under the Wage Reporting menu bar, click Wage Submission History. If the report was processed successfully, the report status will be "Processed." If the status of any report is "Rejected," click on "Submission Issues" to review the file errors. Correct the errors in your file and resubmit.

How do I amend a report?

Periodically, you may need to make a correction to a wage report. This is done by submitting a new wage file called an amendment. Amending a wage report will completely replace the previous report, so make sure it includes all the employees for that quarter, not just the employees that need adjustment.

You will need to have full access to your account before you can file an amendment; amendments are not an option with limited access.

Paying premiums

Beginning October 1, 2023, you will pay Paid Leave and WA Cares Fund premiums.

Payments for Paid Leave and WA Cares Fund must be made separately so that the funds are deposited into the appropriate trust fund for each program.

When are premiums due?

Premium payments are due by the last day of the month following each calendar quarter. If a reporting date falls on a Saturday, Sunday, or a legal holiday, premiums will be due on the next business day. The law that applies is [WAC 192-540-030](#).

Reporting quarter	Premiums due
Q1: January, February, March	April 30
Q2: April, May, June	July 31
Q3: July, August, September	October 31
Q4: October, November, December	January 31

Where can I see my balances?

We calculate the total premium due after each quarterly report is submitted. All employers can see their Paid Leave and WA Cares Fund account balances under the payments tab in your online account **after** the quarterly report has been successfully processed. If you have full account access, you also can see account activity including premium invoices and payments received. Learn more about account access [in the Help Center of our website](#).

How do I make payments?

We offer three payment options for you:

ACH. Provide your bank account number and bank's routing number. No fee option.

Credit/debit card. Provide your credit or debit card information. Card transactions incur a processing fee of 2.9% for each program.

Check/money order. Download and print the payment coupon for each program. No fee option. Note: Payments for Paid Leave and WA Cares Fund must be sent to different addresses.

Payments can take several days to post to your account depending on your payment method.

How do I request a refund?

If you overpay your premiums, you will see a credit balance on your account. You can use this amount to pay future premiums. If the amount is over \$50, you can request a refund by contacting the Customer Care Team at paidleave@esd.wa.gov or (833) 717-2273.

Refunds will not be processed for less than \$50 unless the business is closed or does not anticipate future payroll.

Historical premium rates

Paid Leave

Year	Social Security Cap	Total Premium		Employee Share		Employer Share	
		Rate	Calculation	Rate	Calculation	Rate	Calculation
2019	\$132,900	0.004	Gross wages x 0.004	0.6333	Gross wages x 0.004 x 0.6333	0.3667	Gross wages x 0.004 x 0.3667
2020	\$137,700	0.004	Gross wages x 0.004	0.6333	Gross wages x 0.004 x 0.6333	0.3667	Gross wages x 0.004 x 0.3667
2021	\$142,800	0.004	Gross wages x 0.004	0.6333	Gross wages x 0.004 x 0.6333	0.3667	Gross wages x 0.004 x 0.3667
2022	\$147,000	0.006	Gross wages x 0.006	0.7322	Gross wages x 0.006 x 0.7322	0.2678	Gross wages x 0.006 x 0.2678
2023	\$160,200	0.008	Gross wages x 0.008	0.7276	Gross wages x 0.008 x 0.7276	0.2724	Gross wages x 0.008 x 0.2724

WA Cares Fund

Year	Social Security Cap	Total Premium	
		Rate	Calculation
2023	N/A	0.0058	Gross wages x 0.0058

Current premium rate methodology

Premium Rate

$$= \frac{140\%(\text{benefits paid} + \text{admin costs for prior fiscal year}) - \text{Sept 30 account balance}}{\text{taxable wages of the prior fiscal year}}$$

The premium rate is calculated by taking 140% of the prior fiscal year's expenses, including benefits paid and the department's administrative costs for Paid Leave. This is then reduced by the Paid Leave account balance as of September 30th. The result of the above calculation is then divided by the total taxable wages in the prior fiscal year. This ratio is carried out to the fourth decimal place and then rounded up to the nearest hundredth of a percent. This rounded figure is the new premium rate.

This new legislation removes the ability for the Commissioner to set a solvency surcharge and caps the premium rate at 1.2%, the same maximum as prior rate legislation.

$$0.74\% = \frac{140\%(1,330,963,745 + 63,196,067) - 278,315,988}{227,292,119,118}$$

Using the new methods outlined above, the premium rate in effect January 1, 2024, will be 0.74 percent. This is a decrease from 0.8 percent in 2023.

Document change log

Version 1.1 – October 25, 2018

- Original employer toolkit

Version 2.1 – November 14, 2018

- Updated employer reporting requirements and deadlines
- Updated Social Security cap for 2019
- Updated timeline for ESD's release of the required employee notification poster

Version 3.1: December 6, 2018

- Updated description of calculating business size
- Updated definition of gross wages
- Expanded the explanation of calculating premiums
- Removed stipends and per diem from the definition of gross wages

Version 4.1: March 18, 2019

- Updated reporting deadlines
- Expanded details about report filing options and formats
- Added small business section

Version 5.1: July 1, 2019

- Updated information about CBAs
- Expanded description of wages and hours
- Added information about reporting process resources

Version 6.1: August 13, 2019

- Added information to the reporting periods chart

Version 7.1: November 22, 2019

- Added information about benefits

Version 8.1: December 19, 2019

- Updated list of information employers receive in notifications
- Updated information about continuation of healthcare benefits

Version 9.1: January 3, 2020

- Updated information about continuation of healthcare benefits

Version 10.1: March 3, 2020

- Added information about premium withholding
- Expanded definition of supplemental benefits
- Added links to Paid Family and Medical Leave website

Version 11.1: April 17, 2020

- Added casual labor to the list of exempt workers
- Added son-in-law and daughter-in-law to the definition of family
- Updated list of reportable hours
- Added language about employer appeal rights
- Expanded definition of supplemental benefits and paid time off

Version 12.1: August 11, 2020

- Updated graphic



- Updated language about job protection
- Updated sample text for workplace blog or newsletter

Version 13.1: November 2, 2020

- Updated premium rate and Social Security wage cap for 2021

Version 13.2: November 4, 2020

- Updated premium calculation

Version 14.1: August 6, 2021

- Definition of family member
- Updated information about small business grants
- Updated RCW
- Updated website links

Version 15.1: December 15, 2021

- Updated 2022 Paid Leave premium rate and calculation and 2022 weekly benefit amount
- Updated website links

Version 16.1: June 9, 2022

- Added link to list of employers with approved voluntary plans
- Clarified language around providing written notice to employees on leave

Version 17.1: November 18, 2022

- Updated 2023 Paid Leave premium rate and calculation and weekly benefit amount
- Added historical formulas

Version 18.1: October 5, 2023

- Added WA Cares Fund reporting and premiums information

Version 19.1: October 25, 2023

- Added 2024 Paid Leave premium rate and calculation and weekly benefit amount
- Added current premium rate methodology

Version 20.1: January 25, 2024

- Split documents into Employer Wage Reporting and Premiums Toolkit and Employer's Paid Leave Benefits Toolkit