Shared Work Program Employer Handbook



Our Mission Statement

The Employment Security Department's Shared Work Program mission is to enhance the well-being of the state business communities and workforces. This is accomplished through equitable and timely issuance of employer eligibility decisions; prompt and fair payment of benefits; accurate information, technical assistance, and training. Shared Work promotes economic security for employers, employees, and the state's business communities by maintaining and supporting a stable workforce.

TABLE OF CONTENTS

What is the Shared Work Program?	1
What are the requirements?	2
How to apply?	
Employment Security Reference Number	
Modifying a Shared Work Plan	
Collective Bargaining	
Approval Process	
Effective Date and Duration of Plan	
Employee UI Application Process	
Now that you have been approved	
Employer Representative Responsibilities	
Employee Responsibilities	
Shared Work Administrative Unit Responsibilities	
Reasons for the Employee Not Receiving Shared Work Benefits	
Overpayments	
Underpayments	
Other Information	7
Shared Work Payments Report	
Employee Layoff Guidelines	
Experience Rating	
Causes for revoking a Shared Work Plan	7
Frequently Asked Questions	
Appendix1	0
Shared Work Laws (RCW)1	1
Shared Work Rules (WAC) 1	6
Employer Representative Responsibilities	0
District Tax Offices	
Tear Out Section	
Shared Work Compensation Plan Application	
Shared Work Compensation Plan Participant List	
You've Applied for Shared Work Benefits - What's Next?	
What Will I Be Asked When I Claim Each Week?	
Employee Responsibilities	
Shared Work Payment Calculation Chart	
Claim Calendar/Earnings Deduction Chart	
Shared Work Participant Status Change Request Form	
Request for Employer Information	
Business Change Form/Amended Tax & Wage Report	

What is the Shared Work Program?

The Shared Work Administrative Unit of the Employment Security Department manages the Shared Work Program. The program was enacted into state law in 1983. It is a voluntary employer-initiated program. Shared Work is a flexible program and can accommodate a variety of work situations and save jobs and money.

The Shared Work Program offers qualified employers of Washington state an alternative to layoffs during certain down times in the economy. Shared Work is available to public and private employers.

Shared Work participation allows you to reduce an employee's full time weekly work hours between 10 to 50 percent, while the employee receives a percentage of unemployment benefits. Participation can involve all or part of your workforce.

Employers must submit a Shared Work program application and participant list to be considered for the program. A plan can be in effect for a maximum of 52 weeks. Employees can receive up to 52 weeks of Shared Work benefits during his or her claim as long as a balance is available. The weeks do not need to be consecutive.

Employers communicate directly with the Shared Work Administrative Unit for all matters about the plan and the employees' UI claims.

By legislative intent, the program creates a positive situation for both employers and employees:

- Employers keep their skilled employees, save on payroll costs and the expenses for recruiting, hiring, and training new employees.
- Employees receive more income than they would if fully unemployed, while avoiding the hardships of full unemployment and continue to receive such benefits as health insurance.

For additional information, please go to:

www.esd.wa.gov/business

Or call 800-752-2500

What are the Requirements?

Your business is eligible to participate in Shared Work if you:

- 1. Reduce work hours to avoid temporary layoffs.
- 2. Reduce employee's weekly hours by at least 10 percent, but not more than 50 percent.
- 3. Do not reduce health benefits as a result of the reduced hours.
- 4. Have the collective bargaining agent for each collective bargaining agreement covering any employee in an affected unit approve and sign the *Shared Work Compensation Plan Application*.
- 5. Agree to provide reports necessary for administration of the plan and designate an employer representative to work with the Shared Work Administrative staff.
- Are legally registered to do business in the state of Washington for at least six months before applying for the Shared Work Program. Registration means you have both an Employment Security (ES) reference number and a Unified Business Identifier (UBI) number.
- 7. Propose employees who are permanent full-time hourly employees, who have worked 90 days of employment with you prior to the program application date.

The following are not eligible for Shared Work:

- 1. Corporate officers
- 2. Seasonal employers

Definitions:

WAC 192-100-040 Seasonal employment means work with regular periodic layoffs, showing a consistent pattern of employment and unemployment.

WAC 192-250-005 says (1) full time employment is paid time of thirty-five to forty hours each week and (2) general economic downturn is a regional slowdown in work within an industry that is not due to factors that are typical for the industry or occupation.

Details of the Shared Work laws and rules are on pages 11-19.

How to Apply?

To apply for Shared Work, an employer completes a *Shared Work Compensation Plan Application* and a *Shared Work Compensation Plan Participant List* (refer to the tear out section in the back of this handbook).

Submit the completed application package by:

- 1. Faxing to 360-586-5601 or 360-586-5602.
- 2. Mailing to Shared Work, P.O. Box 9046, Olympia, WA 98507-9046.
- 3. Going online to upload your application at <u>www.esd.wa.gov/business</u>.

You can also download the forms from the Internet at <u>www.esd.wa.gov/business</u>.

The plan approval process starts once we receive the completed forms.

We will return any incomplete or unsigned forms. This will delay the plan approval process.

Employment Security Reference Number

The Employment Security (ES) Reference number is used for payroll tax reporting purposes. You must include your ES Reference number on the *Shared Work Compensation Plan Application* before we can process it. Contact the District Tax Office (DTO) that serves your account if you do not know your ES Reference number. A DTO directory is included in this handbook or available on the Web at <u>www.dto.go2ui.com</u>.

Modifying a Shared Work Plan

Answering "yes" to question # 8: The Modification Statement on your application allows you to add employees after the approved plan start date. Employees added to a current employer plan are subject to the same eligibility review that applied to the original plan. You may also modify the number of hours an employee works during a week according to the needs of your business.

Collective Bargaining

If you have a Collective Bargaining agreement with a labor union, your *Shared Work Compensation Plan Application* requires the signature of each collective bargaining agent for each agreement that covers any employee in an affected work unit. If there is more than one collective bargaining agent, please attach a separate page with the required information and signature(s).

Approval Process

The Shared Work Administrative Unit will issue a written decision allowing or denying your *Shared Work Compensation Plan Application* within 15 working days from the date we receive a completed application package. Plan denials are final and cannot be appealed. You may apply for another plan 15 days after the mailing date of the denial, if there is new or additional information that was not considered during the original plan application process.

Effective Date and Duration of Plan

The effective date of your plan is agreed upon with us, but it will not be later than the first day of the second calendar week after the date we approve it, unless you request a later date. The plan expires at the end of the 12th full calendar month of the plan.

Your employees may file for regular UI benefits if their work hours are reduced prior to the approved start date of your Shared Work Compensation Plan. Employees should call the TeleCenter at 800-318-6022 to file a claim.

Employee UI Application Process

After we approve your plan, your employees must complete an initial Participant Application for Shared Work Benefits. Your employees should **not** file initial applications online or by calling the TeleCenter. If an employee already has a current claim we will transition them into the Shared Work Plan, and they do not need to complete an application.

We will mail an *Unemployment Claims Kit* to each of your employees' residence once a claim is filed. This reference material provides general information about regular unemployment benefits.

Now That You've Been Approved:

Please select a designated employer representative for your company to serve as a liaison between your employees and the Shared Work Administrative Unit. The employer representative assists your employees with their claims and your plan. We request that your employees direct all questions about their Shared Work claim to the employer representative. The employer representative may refer to the Employer Handbook on the Web at <u>www.esd.wa.gov/business</u>.

Employer Representative Responsibilities

- You will receive a written approval of your plan. If you are notified by e-mail, you will receive electronic versions of the documents necessary to get your employees started and to maintain your Shared Work plan.
- Copy and distribute the following forms to your Shared Work employees:
 - o You've Applied for Shared Work Benefits What's Next?
 - o What Will I Be Asked When I Claim Each Week?
 - Employee Responsibilities
 - Shared Work Calculation Chart
 - o Current Claim Calendar

- You will receive a printout of your **Shared Work Participants** listing the employees approved to participate in your Shared Work Plan. Compare this print-out to your copy of the participant list for accuracy and completeness. You are responsible to notify your employees of their eligibility for the program.
- A Shared Work staff member will contact you if we need additional information in order to process your plan. If we approve your plan, we will schedule a review of the process by phone to give you instructions on completing and submitting all forms and to answer any questions.
- Please review the Participant Applications for Shared Work Benefits and Unemployment Insurance Continued Claim forms completed by your employees. Fax the completed forms to Shared Work at 360-586-5601 or 360-586-5602 or mail them to Shared Work, P.O. Box 9046, Olympia, WA 98507-9046.
- A Shared Work staff member will contact you after we process the forms. We will instruct you to have your employees begin to file a weekly claim by Internet or telephone. Direct your employees to continue to file a claim every week even if they work full-time in a particular week.
- To add employees to an existing plan, submit a *Shared Work Compensation Plan Participant List.* Additions are subject to the same eligibility review that applied to the original plan. We will only add eligible employees to your plan effective the week in which the request to add is received.
- To **remove** a participant from a plan, submit a *Shared Work Participant Status Change Request Form.* Refer to the form for specific completion instructions.
- You will receive a *Shared Work Payments Report* weekly. Please cross-reference this report with your payroll records. You can make corrections using the *Request for Employer Information* form. Please have the employee(s) sign the form to verify the corrections you make. Please do not return the *Request for Employer Information* form if everything is correct.

Employee Responsibilities

As a Shared Work participant, you are responsible for:

- Legibly completing and signing the *Participant Application for Shared Work Benefits* form and submitting it to your employer representative.
- Knowing your hourly rate of pay.
- Knowing when your weekly claim begins (Sunday) and ends (Saturday).
- Filing your weekly claims by Internet or telephone in a timely manner.
- Being able and available for **all** work offered by your employer.
- Accurately reporting all gross earnings and hours worked, including **paid** sick, vacation, and holiday hours for each week you claim. We may delay or deny benefits if you do not report all wages and hours correctly.
- Reporting **any** secondary employment or self-employment you have in each week you claim.

- You are **not** required to make an active search for work while participating in Shared Work. However, when you file your weekly claim by Internet or telephone, answer "**YES**" to question #2: "Did you make an active search for work as directed?" so that the computer system recognizes your answer as a Shared Work participant.
- Addressing all issues and questions about your claim with your employer representative.

Shared Work Administrative Unit Responsibilities

The Shared Work Administrative Unit will:

- Approve or disapprove Shared Work plan applications.
- Approve or disapprove Shared Work participant (employee) eligibility.
- Process Shared Work employer and employee forms and documents.
- Issue written decisions on Shared Work claims.
- Provide Shared Work Program technical assistance and training.
- Provide information regarding the Shared Work Program.
- Actively promote and market the Shared Work Program.
- Provide dependable customer service.

The Shared Work Administrative Unit is responsible for the administration of the Shared Work Program and handles everything about active plans and claims. The employer representative and employee should not contact the TeleCenters for problem resolution while participating in the Shared Work Program.

Reasons for the Employee Not Receiving Shared Work Benefits

An employee may be ineligible for Shared Work benefits for the following reasons:

- Available work hours are reduced less than 10 percent, or more than 50 percent, of the standard work week.
- The employee fails to accept all work offered by the employer, or is on leave without pay.
- The employee has already received 52 weeks of Shared Work benefits within a benefit year.
- The employee cannot establish a valid Washington unemployment claim because they have worked less than 680 hours in the base year.
- The employee is currently denied benefits due to a prior decision issued by us.
- The Shared Work plan has expired.
- The employee's unemployment claim has expired.

Overpayments

If we decide that one of your employees has been overpaid, we will notify the employee in writing. If an overpayment decision is made, the employee is usually responsible to repay the debt.

Underpayments

If an employee believes that we have not paid enough benefits, he or she should contact the employer representative. The employer representative should contact the Shared Work Administrative Unit and explain the situation.

Other Information

Shared Work Payments Report

The Shared Work Payments Report is generated weekly and either mailed or e-mailed to the designated employer representative to cross-match with payroll records. It may verify incorrect employee reporting of hours or earnings and improper shared work benefit payments. Please complete the *Request for Employer Information* form to report discrepancies in hours or earnings and mail or fax it to the Shared Work Administrative Unit.

WAC 192-250-025(7) says: "...you are responsible for verifying the information on the Shared Work Payments Report sent by the department. You must report any discrepancies in writing to the Shared Work Administrative Unit within ten working days."

Employee Layoff Guidelines

If it becomes necessary to layoff a participating employee for four consecutive weeks or more without a return to work date within an eight week period, please complete the *Shared Work Participant Status Change Request Form*. Mail or fax the form to the Shared Work Administrative Unit, and we will end their participation in the Shared Work Program.

Experience Rating

Shared Work benefits are charged to an employer's tax experience rating account in the same manner as regular unemployment benefits. For further Benefit Charging/Experience Rating information, go the Web at <u>www.tax.go2ui.com</u> or call 360-902-9670.

Causes for revoking a Shared Work plan (WAC 192-250-030)

The department may revoke your Shared Work plan for good cause, such as:

- 1. An employer's failure within ten working days to:
 - a. Report a change in your ES reference number.
 - b. Report an impending sale or transfer of the business or company.
 - c. Report a change in the designated employer representative.
 - d. Provide wage and hour reports, documents, or other information needed by the Shared Work Administrative Unit to decide if the employer or employees are eligible for participation in Shared Work.
 - e. Verify the information on the employer's Shared Work Payments Report, and notify the Shared Work Administrative Unit in writing of any discrepancies.
 - f. Conduct or occurrences tending to defeat the intent and effective operation of the plan, and violation of the criteria on which approval of the plan was based.
- 2. An employer's failure to maintain employee fringe benefits as required by WAC 192-250-025(2) while participating in the program.

If we revoke your plan, we will notify you in writing of the reasons and the date the plan ends.

Frequently Asked Questions

Does participation in the Shared Work Program affect a participating employee's ability to draw regular unemployment benefits?

No, provided there are funds available in his or her claim.

How are Shared Work benefits different from regular unemployment benefits?

Shared Work benefits are calculated differently than regular benefits. Calculation of Shared Work benefits is based on the percent in reduction of **hours** worked in the week claimed (refer to the Shared Work Payment Calculation Chart in the tear out section). Regular benefits are calculated based on a deduction for the amount of gross **earnings** reported each week (refer to the Earnings Deduction Chart in the tear out section).

What if my employees need assistance before the Shared Work Compensation Plan Application is approved and in effect?

The Shared Work Program is not retroactive. If you need to reduce your employees' hours prior to receiving a plan approval or denial decision for your Shared Work application, the employee may call the TeleCenter at 800-318-6022 to ask if they qualify for regular unemployment. They may also file an application for regular benefits online at <u>www.go2ui.com</u>. **Until a plan approval is decided, your employees do not qualify for Shared Work benefits**.

How will my business benefit from checking 'YES' to question #8 (Modification Statement) on the Shared Work Plan Application?

Answering "yes" allows you to add additional employees after the approved plan start date. You may also modify the number of hours an employee works during a week according to the needs of your business. Adding employees to an approved plan is subject to the same eligibility review that applied to the original plan.

How long does it take to add participants to an existing employer Shared Work Compensation Plan?

If qualified, we will add employees to the plan within the week the participant list is received.

Why do I need to use the *Shared Work Compensation Plan Participant List* provided? Why can't I use my own Excel spreadsheet?

The Shared Work forms are formatted to expedite entering data into the computer system. Any variations of this form delays the process. If you use Excel, Word or a PDF file to complete the participant list, you can use our new Web form link to upload your participants. Forms and upload applications are located on the Web at <u>www.esd.wa.gov/business</u>.

Is there a waiting week in the Shared Work Program like there is in regular Unemployment Insurance?

Yes. One waiting week per benefit year must be served prior to the payment of any benefits.

What Paid Hours are Reportable?

All paid hours are reportable. Shared Work participants must report all paid sick, holiday, and vacation hours and earnings as regular work hours and earnings. Report self-employment separately under the question, "Did you work in self-employment?" Report any second jobs or other reportable earnings under the question, "Did you have any other reportable earnings?"

What is the minimum and maximum number of hours my employees can work during a week and still receive Shared Work benefits?

Your employees must be paid for at least 20 hours, but no more than 36 hours, during a given week to receive Shared Work benefits. Paid hours include any combination of paid sick, holiday, or vacation time. For any week they have less than 20 paid hours or more than 36 hours to report, we will process the claims using the calculation for regular benefits.

I have several businesses, but under different Employment Security Reference Numbers. Do I need a separate application for each business?

Yes. The Unemployment Insurance Tax and Wage Administration and Shared Work Administrative Unit consider each ES Reference number an individual entity.

What if I don't need the *Shared Work Compensation Plan* once my plan has been approved? Am I obligated to continue?

No. Approved unused plans still count as one plan. Employer participation in the Shared Work Program is strictly voluntary. An employer can discontinue an active plan at any time.

Is there a limit on the number of approved *Shared Work Compensation Plan Applications* I can have?

Yes. An employer may have two Shared Work Plans within a three year period beginning with the effective date of the first plan. One year must elapse after the expiration date of the second approved plan before we can consider a new *Shared Work Compensation Plan Application*.

Does being approved for a previous plan guarantee approval for subsequent plans?

No. Each *Shared Work Compensation Plan Application* package is reviewed on its own merits. Because a previous plan is approved does not mean we automatically approve subsequent plans.

If all or some of my employees are covered by a collective bargaining agreement, am I required to discuss this program with the union?

Yes. By law, the collective bargaining agent must also sign the application.

Are "employee-leasing agencies" eligible for Shared Work?

No. A leasing agency is considered a third party entity that, for a fee, places employees of a client onto its payroll and leases such employees back to the client (RCW 50.04.245). Employees are on the leasing company's payroll and are leased back to the fee-paying employer where the work is actually performed. Because the actual work performed is related to the business activity of the fee-paying employer, and not the leasing agency, a *Shared Work Compensation Plan Application* would not be approved for an employee-leasing agency.

Appendix

SHARED WORK EMPLOYER INFORMATION

Shared Work Laws (RCW) Shared Work Rules (WAC) Employer Representative Responsibilities District Tax Offices

TEAR OUT PAGES FOR YOUR REFERENCE

Shared Work Compensation Plan Application Shared Work Compensation Plan Participant List You've Applied for Shared Work Benefits What's Next? What Will I Be Asked When I Claim Each Week? Employee Responsibilities Shared Work Payment Calculation Chart Claim Calendar/Earnings Deduction Chart Shared Work Participant Status Change Request Form Request for Employer Information Business Change Form/Amended Tax & Wage Report

EMPLOYER REPRESENTATIVES: Please copy and distribute the following forms to your Shared Work Participants.

You've Applied for Shared Work Benefits What's Next? What Will I Be Asked When I Claim Each Week? Employee Responsibilities Shared Work Calculation Chart Current Claim Calendar

RCW CHAPTER 50.60 Shared Work Compensation Plans -- Benefits

Sections:

50.60.010	Legislative intent.
50.60.020	Definitions.
50.60.030	Shared work compensation planCriteria for approval.
50.60.040	Shared work compensation planApproval or rejectionResubmission.
50.60.050	Approved shared work compensation planMisrepresentationPenalties.
50.60.060	Approved shared work compensation plan-Effective dateExpiration.
50.60.070	Approved shared work compensation plan-Revocation-Review of plans.
50.60.080	Approved shared work compensation plan-Modification.
50.60.090	Shared work benefitsEligibility.
50.60.100	Shared work benefitsWeekly amountMaximum entitlementClaims
50.00.100	Conditions of entitlement.
50.60.110	Shared work benefitsCharge to employers' experience rating accounts.
50.60.120	Shared work benefitsExhaustee.
50.60.900	Title and rules to apply to shared work benefitsConflict with federal
	requirements.
50.60.901	RulesReport to legislature1983 c 207.
50.60.902	Effective date1983 c 207.

RCW 50.60.010 Legislative intent.

In order to provide an economic climate conducive to the retention of skilled workers in industries adversely affected by general economic downturns and to supplement depressed buying power of employees affected by such downturns, the legislature finds that the public interest would be served by the enactment of laws providing greater flexibility in the payment of unemployment compensation benefits in situations where qualified employers elect to retain employees at reduced hours rather than instituting layoffs.

[1983 c 207 § 1.]

RCW 50.60.020 Definitions.

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Affected unit" means a specified plant, department, shift, or other definable unit consisting of one or more employees, to which an approved shared work compensation plan applies.

(2) "Fringe benefits" include health insurance, retirement benefits under benefit pension plans as defined in section 3(35) of the employee retirement income security act of 1974, paid vacation and holidays, and sick leave, which are incidents of employment in addition to cash remuneration.
(3) "Shared work benefits" means the benefits payable to employees in an affected unit under an approved shared work compensation plan as distinguished from the benefits otherwise payable

under this title.

(4) "Shared work compensation plan" means a plan of an employer, or of an employers' association, under which there is a reduction in the number of hours worked by employees rather than temporary layoffs.

(5) "Shared work employer" means an employer, one or more of whose employees are covered by a shared work compensation plan.

(6) "Usual weekly hours of work" means the normal number of hours of work for full-time employees in the affected unit when that unit is operating on a full-time basis, not to exceed forty hours and not including overtime.

(7) "Unemployment compensation" means the benefits payable under this title other than shared work benefits and includes any amounts payable pursuant to an agreement under federal law providing for compensation, assistance, or allowances with respect to unemployment.
(8) "Employers' association" means an association which is a party to a collective bargaining agreement under which there is a shared work compensation plan. [1983 c 207 § 2.]

RCW 50.60.030 Shared work compensation plan--Criteria for approval.

An employer or employers' association wishing to participate in a shared work compensation program shall submit a written and signed shared work compensation plan to the commissioner for approval. The commissioner shall approve a shared work compensation plan only if the following criteria are met:

(1) The plan identifies the affected units to which it applies;

(2) An employee in an affected unit are identified by name, social security number, and by any other information required by the commissioner;

(3) The usual weekly hours of work for an employee in an affected unit are reduced by not less than ten percent and not more than fifty percent;

(4) Fringe benefits will continue to be provided on the same basis as before the reduction in work hours. In no event shall the level of health benefits be reduced due to a reduction in hours;

(5) The plan certifies that the aggregate reduction in work hours is in lieu of temporary layoffs which would have affected at least ten percent of the employees in the affected units to which the plan applies and which would have resulted in an equivalent reduction in work hours;

(6) The plan applies to at least ten percent of the employees in the affected unit;

(7) The plan is approved in writing by the collective bargaining agent for each collective bargaining agreement covering any employee in the affected unit;

(8) The plan will not subsidize seasonal employers during the off season nor subsidize employers who have traditionally used part-time employees; and

(9) The employer agrees to furnish reports necessary for the proper administration of the plan and to permit access by the commissioner to all records necessary to verify the plan before approval and after approval to evaluate the application of the plan.

In addition to subsections (1) through (9) of this section, the commissioner shall take into account any other factors which may be pertinent. [1985 c 43 § 1; 1983 c 207 § 3.] *NOTES:*

Conflict with federal requirements--1985 c 43: "If any part of this act is found to be in conflict with federal requirements which are a prescribed condition to the allocation of federal funds to the state or the eligibility of employers in this state for federal unemployment tax credits, the conflicting part of this act is hereby declared to be inoperative solely to the extent of the conflict, and such finding or determination shall not affect the operation of the remainder of this act. The rules under this act shall meet federal requirements which are a necessary condition to the receipt of federal funds by the state or the granting of federal unemployment tax credits to employers in this state." [1985 c 43 $\S 2$.]

Severability--1985 c 43: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 43 § 3.]

RCW 50.60.040 Shared work compensation plan--Approval or rejection--Resubmission.

The commissioner shall approve or reject a shared work compensation plan in writing within fifteen days of its receipt. The reasons for the rejection shall be final and nonappealable, but the rejection shall not prevent an employer from submitting another plan for approval not earlier than fifteen days after the date of a previous written rejection. [1983 c 207 § 4.]

RCW 50.60.050 Approved shared work compensation plan--Misrepresentation--Penalties.

If an approved plan or any representation for implementation of the plan is intentionally and substantially misleading or false, any individual who participated in any such misrepresentation shall be subject to criminal prosecution as well as personal liability for any amount of benefits deemed by the commissioner to have been improperly paid from the fund as a result thereof. This provision for personal liability is in addition to any remedy against individual claimants for collection of overpayment of benefits if such claimants participated in or were otherwise at fault in the overpayment. [1983 c 207 § 5.]

RCW 50.60.060 Approved shared work compensation plan--Effective date--Expiration.

A shared work compensation plan shall be effective on the date specified in the plan or on the first day of the second calendar week after the date of the commissioner's approval, whichever is later. The plan shall expire at the end of the twelfth full calendar month after its effective date, or on the date specified in the plan if that date is earlier, unless the plan is revoked before that date by the commissioner. If a plan is revoked by the commissioner, it shall terminate on the date specified in the commissioner's order of revocation.

[1983 c 207 § 6.]

RCW 50.60.070 Approved shared work compensation plan--Revocation--Review of plans.

The commissioner may revoke approval of a shared work compensation plan for good cause. The revocation order shall be in writing and shall specify the date the revocation is effective and the reasons for the revocation. Good cause for revocation shall include failure to comply with the assurances given in the plan, unreasonable revision of productivity standards for the affected unit, conduct or occurrences tending to defeat the intent and effective operation of the plan, and violation of the criteria on which approval of the plan was based.

Such action may be initiated at any time by the commissioner on his or her own motion, on the motion of any of the affected unit employees, or on the motion of the appropriate collective bargaining agents. The commissioner shall review each plan at least once within the twelve month period the plan is in effect to assure that it continues to meet the requirements of this chapter. [1983 c 207 § 7.]

RCW 50.60.080 Approved shared work compensation plan--Modification.

An approved shared work compensation plan in effect may be modified with the approval of the commissioner. If the hours of work are increased or decreased beyond the level in the original plan, or any other condition is changed, the employer shall promptly notify the commissioner. If the changes meet the requirements for approval of a plan, the commissioner shall approve the modifications. This approval shall not change the expiration date of the original plan. If the modifications do not meet the requirements for approval, the commissioner shall revoke the plan as specified in RCW 50.60.060. [1983 c 207 § 8.]

RCW 50.60.090 Shared work benefits--Eligibility.

An individual is eligible to receive shared work benefits with respect to any week only if, in addition to meeting the conditions of eligibility for other benefits under this title, the commissioner finds that: (1) The individual was employed during that week as a member of an affected unit under an approved shared work compensation plan which was in effect for that week;

(2) The individual was able to work and was available for additional hours of work and for full-time work with the shared work employer; and

(3) Notwithstanding any other provision of this chapter, an individual is deemed to have been unemployed in any week for which remuneration is payable to him or her as an employee in an affected unit for less than his or her normal weekly hours of work as specified under the approved shared work compensation plan in effect for that week. [1983 c 207 § 9.]

RCW 50.60.100 Shared work benefits--Weekly amount--Maximum entitlement--Claims--Conditions of entitlement.

(1) The shared work weekly benefit amount shall be the product of the regular weekly unemployment compensation benefit amount multiplied by the percentage of reduction in the individual's usual weekly hours of work;

(2) No individual is eligible in any benefit year for more than the maximum entitlement established for benefits under this title, including benefits under this chapter, nor may an individual be paid shared work benefits for more than a total of twenty-six weeks in any twelve-month period under a shared work compensation plan;

(3) The shared work benefits paid an individual shall be deducted from the total benefit amount established for that individual's benefit year;

(4) Claims for shared work benefits shall be filed in the same manner as claims for other benefits under this title or as prescribed by the commissioner by rule;

(5) Provisions otherwise applicable to unemployment compensation claimants under this title apply to shared work claimants to the extent that they are not inconsistent with this chapter;(6)

(a) If an individual works in the same week for an employer other than the shared work employer and his or her combined hours of work for both employers are equal to or greater than the usual weekly hours of work with the shared work employer, the individual shall not be entitled to benefits under this chapter or title;

(b) If an individual works in the same week for both the shared work employer and another employer and his or her combined hours of work for both employers are less than his or her usual weekly hours of work, the benefit amount payable for that week shall be the weekly unemployment compensation benefit amount reduced by the same percentage that the combined hours are of the usual weekly hours of work. A week for which benefits are paid under this subsection shall count as a week of shared work benefits;

(7) An individual who does not work during a week for the shared work employer, and is otherwise eligible, shall be paid his or her full weekly unemployment compensation benefit amount. Such a week shall not be counted as a week for which shared work benefits were received;

(8) An individual who does not work for the shared work employer during a week but works for another employer, and is otherwise eligible, shall be paid benefits for that week under the partial unemployment compensation provisions of this title. Such a week shall not be counted as a week for which shared work benefits were received. [1983 c 207 § 10.]

RCW 50.60.110 Shared work benefits--Charge to employers' experience rating accounts.

Shared work benefits shall be charged to employers' experience rating accounts in the same manner as other benefits under this title are charged. Employers liable for payments in lieu of contributions shall have shared work benefits attributed to their accounts in the same manner as other benefits under this title are attributed. [1983 c 207 § 11.]

RCW 50.60.120 Shared work benefits--Exhaustee.

An individual who has received all of the shared work benefits, or all of the combined unemployment compensation and shared work benefits, available in a benefit year shall be considered an Exhaustee for purposes of the extended benefits program under chapter <u>50.22</u> <u>RCW</u>, and, if otherwise eligible under that chapter, shall be eligible to receive extended benefits. [1983 c 207 § 12.]

RCW 50.60.900 Title and rules to apply to shared work benefits--Conflict with federal requirements.

Unless inconsistent with or otherwise provided by this section, this title and rules adopted under this title apply to shared work benefits. To the extent permitted by federal law, those rules may make such distinctions and requirements as may be necessary with respect to unemployed individuals to carry out the purposes of this chapter, including rules defining usual hours, days, work week, wages, and the duration of plans adopted under this chapter. To the extent that any portion of this chapter may be inconsistent with the requirements of federal law relating to the payment of unemployment insurance benefits, the conflicting provisions or interpretations of this chapter shall be deemed inoperative, but only to the extent of the conflict. If the commissioner determines that such a conflict exists, a statement to that effect shall be filed with the governor's office for transmission to both houses of the legislature. [1983 c 207 § 13.]

RCW 50.60.901 Rules

The department shall adopt such rules as are necessary to carry out the purposes of chapter 207, Laws of 1983. [1998 c 245 § 101; 1983 c 207 § 14.]

RCW 50.60.902 Effective date--1983 c 207.

This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect with the weeks beginning after July 31, 1983. [1983 c 207 § 16.]

WAC Chapter 192-250 Shared Work

Sections:

192-250-005 192-250-010	<u>Definitions.</u> What is the shared work program and who can participate?
192-250-015	When is an employer eligible to participate in the shared work program?
192-250-020	What is the criteria for having a shared work plan approved?
192-250-020	what is the chteria for having a shared work plan approved?
192-250-025	<u>What are the requirements for employers with an approved shared work plan?</u>
192-250-030	What are the grounds for revoking a shared work plan?—RCW 50.60.070.
192-250-035	Information for employees participating in an approved shared work plan.
192-250-045	Who is not eligible for participation in the shared work program?

WAC 192-250-005 Definitions.

For purposes of this chapter:

(1) "Full time employment" means paid time of thirty-five to forty hours each week.

(2) "General economic downturn" means a regional slowdown in work within an industry that is not due to factors that are typical for the industry or occupation.

(3) "Seasonal employment" is defined in WAC 192-100-040.

WAC 192-250-010 What is the shared work program and who can participate?

(1) The shared work program is a voluntary program that offers Washington employers an alternative to laying off skilled employees during periods of general economic downturn.

(2) An employer may reduce an employee's full-time weekly work hours from ten to fifty percent and the employee can receive the same percentage of unemployment benefits. For example, an eligible employee who normally works forty hours each week is reduced to thirty hours per week, a

reduction of twenty-five percent. The employee is eligible to receive twenty-five percent of his or her weekly benefit amount, regardless of the wages earned that week.

(3) Both public and private sector employers are eligible to participate in the program.

(4) An employer or employers' association must submit a signed shared work plan application to the commissioner for approval. A plan that meets the approval criteria listed in <u>RCW 50.60.030</u> and this chapter will be approved for a maximum of fifty-two weeks.

WAC 192-250-015 When is an employer eligible to participate in the shared work program?

A business must be legally registered in the state of Washington for at least six months (one hundred eighty days) before applying for the shared work program. "Registration" includes being issued an Employment Security (ES) reference number as well as a Unified Business Identifier (UBI) number.

WAC 192-250-020 What is the criteria for having a shared work plan approved?

In addition to the criteria listed in RCW 50.60.030, employers must:

(1) Be current in the payment of all unemployment insurance taxes required under Title 50 RCW, or have an approved deferred payment contract on file with the department;

(2) Include their ES reference number on the plan application; and

(3) Designate a representative to be a liaison between the department and the employees who participate in the shared work plan.

WAC 192-250-025 What are the requirements for employers with an approved shared work plan?

(1) What information am I responsible for providing to my employees? When your shared work plan is approved, you are responsible for telling your employees:

(a) They are approved for participation in the shared work program;

(b) How to apply for shared work benefits; and

(c) How to file their weekly claims.

(2) What employee fringe benefits do I have to provide while participating in the shared work program?

(a) You must continue to provide your employees with health benefits and with retirement benefits for defined pension plans under Section 3(35) of the Employee Retirement Income Security Act of 1974. You must maintain these benefits for your shared work employees as though their weekly hours had not been reduced.

(b) You must continue to provide paid vacation, holiday, and sick leave on the same basis as before their hours were reduced.

(c) Other benefits such as long-term disability and life insurance are optional. You may choose to provide these benefits but they are not a requirement for participation in the program.

(3) What is required if the business name is changed? You must report any change in your business name to the shared work program unit within ten working days.

(4) What is required if the designated employer representative is changed? You must notify the shared work unit of the change within ten working days.

(5) **Can I modify an approved shared work plan?** Answering "yes" to plan modification on your application allows additional employees or units of your business to be added after the approved plan start date. You may also modify the number of hours an employee works during a week according to the needs of your business. Adding new employees or units to an approved plan is subject to the same eligibility review that applied to the original plan.

(6) **Can I change the definition of full-time work for my employees?** No. Once you have established the number of hours that are full-time for the worker on the original application, this number may not be modified.

(7) What other information am I responsible for giving the department? In addition to the application for participation in the program, you are responsible for verifying the information on the report of shared work payments sent by the department. You must report any discrepancies to the shared work unit in writing within ten working days.

(8) **How many shared work plans may I have?** (a) You may have two shared work plans within a three year period beginning with the effective date of the first plan. We will review each shared work plan application to see if it meets the eligibility requirements. Even if a previous plan was approved, this does not mean subsequent plans are automatically approved.

(b) You will not be eligible for a new plan until at least twelve months after the expiration date of the second approved plan.

(c) A plan may be approved for up to twelve months from the effective date. Plans approved for fewer than twelve months still count as one plan.

(d) If your business is approved for a shared work plan, but your employees do not claim shared work benefits during the life of the plan, it will still be treated as one plan.

(e) The commissioner may, in individual cases and at his or her discretion, waive the twelve month waiting period in subsection (b).

(9) **What if my ES reference number changes?** You must report the change to the shared work unit within ten working days. A change in ES reference number represents a change in employer and the existing shared work plan will be canceled. The successor employer may submit a new shared work plan application to the department for review.

WAC 192-250-030 What are the grounds for revoking a shared work plan?—RCW 50.60.070.

The department may revoke a shared work plan for good cause. In addition to the factors listed in <u>RCW 50.60.070</u>, "good cause" includes, but is not limited to:

(1) An employer's failure within ten working days to:

(a) Report a change in their ES reference number.

(b) Report an impending sale or transfer of the business or company.

(c) Report a change in the designated employer representative.

(d) Provide wage and hour reports, documents, or other information needed by the shared work unit to decide if the employer or employee(s) is eligible for participation in the shared work program.
(e) Verify the information on the employer's shared work payments report, and notify the shared work unit of any discrepancies in writing.

(2) An employer's failure to maintain employee fringe benefits as required by <u>WAC 192-250-025(2)</u> while participating in the program.

WAC 192-250-035 Information for employees participating in an approved shared work plan.

(1) What are the requirements for participating in my employer's plan? You must have at least four hundred sixty hours of work with this employer in the calendar quarter before the quarter in which your employer's application is submitted.

(2) **When do I apply for benefits?** Your employer representative will tell you if you need to apply for benefits and how to do so. If you have a current valid claim, you do not need to apply again.

(3) How do I file my weekly claim for benefits? See <u>WAC 192-140-005</u> for instructions on filing weekly claims. You must also report the number of hours you were paid for holidays, vacations, or sick leave. You must report hours and gross earnings for part-time and second jobs, plus your hours and net earnings from any self-employment. You can file weekly claims by telephone or over the internet.

(4) What happens if the total number of hours worked is not a whole number? If the total number of hours you worked in a week includes a fraction of an hour, the department will round the total down to the next whole number. This rounded number will be compared to your usual hours of work to calculate your shared work benefit payment for the week. For example: You work 28.5 hours of a normal 40 hour week. The 28.5 hours is rounded down to 28 hours and then divided by 40, meaning you worked 70 percent of the available hours. Your shared work payment would be 30 percent of your regular weekly benefit amount.

(5) What happens if I don't work all scheduled hours for my shared work employer? (a) You are not eligible for shared work benefits for any week that you do not work all hours you have been scheduled by your shared work employer. (b) You must be available for additional hours of work, up to full time, with the shared work employer. If your employer gives you at least 24 hours' notice that additional work is available and you do not work those additional hours, you are not eligible for shared work benefits for that week. (c) When you are not eligible for shared work benefits in any week claimed, your claim will be processed as a regular unemployment claim.

(6) **Do I have to look for work while participating in the shared work program?** No. You are not required to look for work while participating in the shared work program.

(7) Is there a minimum or maximum number of hours I can work in a week and still receive shared work benefits? You must have 20 to 36 hours of paid time during a week to receive shared work benefits. In any week you are paid for fewer than 20 hours or more than 36 hours, your claim will be processed as a regular unemployment claim.

(8) **How long can I receive shared work benefits?** You can receive up to 26 weeks of shared work payments during your benefit year, depending on the maximum amount of benefits available on your claim. The 26 weeks do not have to be claimed consecutively. Your waiting week counts as one of the 26 weeks of shared work payments.

WAC 192-250-045 Who is not eligible for participation in the shared work program?

(1) The following employees are not eligible for participation in the shared work program:

(a) Employees paid on any basis other than hourly wage. This includes, but is not limited to, employees paid on a piece rate, mileage rate, job rate, salary, or commission basis. The commissioner may waive this provision for employees paid on a piece rate basis if an hourly rate of pay can be established.

(b) Officers of the corporation that is applying for participation.

(2) The following businesses are not eligible for participation in the shared work program:

(a) Businesses with a benefit ratio of more than 5.4 percent.

(b) Nonqualified employers, meaning employers who have reported no payroll for four consecutive quarters.

Employer Representative Responsibilities

- You will receive a written approval of your plan. If you are notified by e-mail, you will receive electronic versions of the documents necessary to get your employees started and to maintain your Shared Work plan.
- Copy and distribute the following forms to your Shared Work employees:
 - You've Applied for Shared Work Benefits What's Next?
 - o What Will I Be Asked When I Claim Each Week?
 - o Employee Responsibilities
 - Shared Work Calculation Chart
 - Current Claim Calendar
- You will receive a printout of your **Shared Work Participants** listing the employees approved to participate in your Shared Work Plan. Compare this print-out to your copy of the participant list for accuracy and completeness. You are responsible to notify your employees of their eligibility for the program.
- A Shared Work staff member will contact you if we need additional information in order to process your plan. If we approve your plan, we will schedule a review of the process by phone to give you instructions on completing and submitting all forms and to answer any questions.
- Please review the Participant Applications for Shared Work Benefits and Unemployment Insurance Continued Claim forms completed by your employees. Fax the completed forms to Shared Work at 360-586-5601 or 360-586-5602 or mail them to Shared Work, P.O. Box 9046, Olympia, WA 98507-9046.
- A Shared Work staff member will contact you after we process the forms. We will instruct you to have your employees begin to file a weekly claim by Internet or telephone. Direct your employees to continue to file a claim every week even if they work full-time in a particular week.
- To add employees to an existing plan, submit a Shared Work Compensation Plan Participant List. Additions are subject to the same eligibility review that applied to the original plan. We will only add eligible employees to your plan effective the week in which the request to add is received.
- To **remove** a participant from a plan, submit a **Shared Work Participant Status Change Request Form**. Refer to the form for specific completion instructions.
- You will receive a *Shared Work Payments Report* weekly. Please cross-reference this report with your payroll records. You can make corrections using the *Request for Employer Information* form. Please have the employee(s) sign the form to verify the corrections you make. Please do not return the *Request for Employer Information* form if everything is correct.

	District Tax Offices									
020 - COPES	030 - Bankruptcies	040 - Indian Affairs Section								
Main Number: 360-902-9780	Main Number: 360-902-9780	Main Number: 360-902-9780								
Fax: 360-902-9287	Fax: 360-902-9287	Fax: 360-902-9287								
212 Maple Park	212 Maple Park	212 Maple Park								
PO Box 9046	PO Box 9046	PO Box 9046								
Olympia - 98507-9046	Olympia - 98507-9046	Olympia - 98507-9046								
050 - Out of State	060 - Other State Agencies	080-Underground								
Main Number: 509-574-0179	Main Number: 360-902-9780	Economy								
Fax: 509-574-0113	Fax: 360-902-9287	Main Number: 360-902-9450								
PO Box 10708	PO Box 9046	Fax: 360-902-9214								
Yakima - 98909	Olympia WA 98507-9046	PO Box 9046								
		Olympia WA 98507-9046								
090-SUTA Dumping	100 - Bellingham	150 - Lynnwood								
Main Number: 360-902-9450	Main Number: 360-676-2070	Main Number: 425-774-2380								
Fax: 360-902-9214	Fax: 360-738-6180	Fax: 425-774-2391								
PO Box 9046	1904B Humboldt St	20311 52nd Ave W, Ste 301								
Olympia WA 98507-9046	PO Box 978	PO Box 2642								
	Bellingham - 98227	Lynnwood - 98036								
200 - Seattle North	300 - Bellevue	400 - South Sound								
Main Number: 206-706-3801	Main Number: 425-649-4388	(Tacoma)								
Fax: 206-706-3803	Fax: 425-649-4470	Main Number: 253-593-7380								
8746 Mary Ave NW	1530 140th Ave NE, Suite	Fax: 253-593-7399								
Seattle - 98107	100	1301 Tacoma Ave S								
	PO Box 66	Tacoma - 98402								
	Bellevue - 98009 <									
600 - Vancouver	650 - Wenatchee	700 - Yakima								
Main Number: 360-735-5050	Main Number: 509-662-0448	Main Number: 509-574-0137								
Fax: 360-735-5049	Fax: 509-665-3749	Fax: 509-574-0113								
5411 E Mill Plain Blvd, #14	215 Bridge St	306 Division St								
Vancouver - 98661	Wenatchee - 98807	PO Box 10708								
750 7 1 01/1		Yakima - 98909								
750 - Tri-Cities	800 - Spokane									
Main Number: 509-735-0939	Main Number: 509-532-3090									
Fax: 509-735-0932	Fax: 509-532-3086									
4310 W 24th Ave	132 S Arthur St									
Kennewick - 99338	Spokane - 99202									

Shared Work Compensation **Plan Application**



Employment Security Department WASHINGTON STATE

1.	Company Information:		
	Name:		
	Mailing address:		
	City: State:		Zip code:
	Physical address location (if different from mailing address):		
	City: State:		Zip code:
	Phone:	Fax:	
	E-mail:	County:	
2.	Employment Security (ES) Tax Reference Number:		
	United Business Identifier (UBI) Number:		
	Type of Business:		
3.	Your company must designate an employer represe coordinating with the Shared Work Administrative	1	0
	Name: Job title:	E-n	nail:
	Phone: Extension:	Fax	:
4.	Alternate Employer Representative information:		
	Name: Job title:	E-n	nail:
	Phone: Extension:	Fax	:
5.	Have you ever had a previously approved Shared V	Work plan? Yes: 🗖	No: 🗖
6.	When do you anticipate reducing weekly work hou	ırs?	
7.	Employer Certification I certify to the following	ıg:	
	a. We will identify all of the affected hourly emp the affected employees assigned work shift.b. We will continue to maintain health benefits wc. We will furnish all reports and information ne the Shared Work Administrative Unit.	while hours are reduced.	
8.	Modification Statement: Authorization to modify an employer to adjust the reduction of weekly work employees or add employees to an existing plan. A requirements of the original approved plan.	k hours for participating	
	Our business would like the flexibility to modify o	ur plan?	Yes: 🗖 No: 🗖
9.	Employer signature:	-	
	Title:	Date:	
10.	Collective Bargaining Agent Information (if app	blicable):	
	Name:	Union:	
	Signature:	Loc	al:

This document is for the Employer Representative to request the Shared Work Administrative Unit to decide employees' eligibility for participation in the Shared Work Program.

Policy:

- If you submit a new plan application, the plan participant list <u>must</u> be included.
- If you want to add employees to an existing plan, send the plan participant list only. All approved additions are effective the week in which the request is received and is not retroactive.
- Please make sure the information on this form is legible and correct **before** sending it to the Shared Work Administrative Unit. Please indicate if this information is for:
 - A new shared work plan
 - Adding employees to an existing shared work plan

Company Name and Location		Em	ployment Security (E	Date		
Employee Name	Employee Social Security Num (SSN)	ber	Full Time (35 to 40 Hrs) (Y)es or (N)o	Regular Work Hours	Hire Date	Shift
Example: Doe, John Q	123-45-6789		Y/N	40	02/19/92	Swing



TO START YOUR WEEKLY CLAIMS, YOU MUST FILE YOUR CLAIM ON TIME EACH WEEK OR WE MAY DENY YOUR BENEFITS.

What is a weekly claim?

It is a set of questions you answer about the week that just ended. Your answers tell us if you are eligible for unemployment benefits. If you do not file your claim on time each week, you may not receive payment.

How do I file my weekly claim?

You can claim by Internet or telephone. For Internet, go to <u>www.go2ui.com</u> and select *Weekly Claims*. For telephone, call 800-318-6022 (TTY 800-365-8969). You may have difficulty using cordless or cellular phones.

If you do not have a computer, you can use computers at your local library, WorkSource Office, or your employer may provide this service.

If you cannot use the Internet or the phone, contact your employer representative. You may need to file a paper continued claim form.

When do I file my first weekly claim?

You always claim for a week after it ends. All weeks end at midnight on Saturday night. So, Sunday is the first day you can file for the week that just ended.

The Sunday after you applied for unemployment or reopened your claim, is the first day you can make your weekly claim. You have until 5 p.m. on the last working day of the week to claim (this is usually a Friday, unless there is a state holiday).

You applied for	Монтн							
unemployment benefits during this	S	М	Т	W	Т	F	S	
week			1	2	3	4	5	
	6	7	8	9	10	11	12	
	13	14	15	16	17	18	19	
You make your first weekly claim this	20	21	22	23	24	25	26	
week	27	28	29	30	31			

Example

What happens the first time I claim?

You will be asked to enter your Social Security number, the two-digit month and four-digit year you were born, and to create a personal identification number (PIN).

Your PIN is a four-digit code that you will need to file your claim each week. Be sure that it is a number you will remember.

Do not tell anyone your PIN; it is legally the same as signing your name. You are responsible for all payments made using your PIN.

How do I know if my claim was accepted?

The message "your claim has now been accepted" confirms that your claim is complete. If you disconnect or log out before getting this message, your claim will not be processed.

If we need more information, you will be instructed to call the TeleCenter's phone number. Please disregard that number and call the Shared Work Administrative Unit at 800-752-2500. If you do not call as instructed, your check may be delayed or denied.

If you are unsure whether your claim has been accepted, call the Weekly Claims Line (800-318-6022) at least 24 hours after filing your weekly claim and press (or say) "2".

What if my claim is late?

Our Internet and telephone systems do not accept late claims. If you try to claim late, or you miss a week, the system will not work for you. You need to **contact your Employer Representative to have your claim reopened**. We may deny you benefits if you do not claim on time.



WASHINGTON STATE

What Will I be Asked When I Claim Each Week?

You will be asked the following questions about the week that just ended. If you make a mistake, hang up and start over.

- 1. Were you physically able and available for work each day? (Paid leave is considered able and available.)
- 2. Did vou make an active search for work as directed? Active Shared Work participants must answer 'YES' to this question.
- 3. Did you refuse any offer of work or fail to go for a scheduled job interview?
- 4. Have you applied for or received worker's or crime victim's compensation?*
- 5. Have you applied for or did you have a change in pension?*
- 6. Did you or will you receive holiday pay from your regular employer for any day of the week you're now claiming? Active Shared Work participants must answer 'NO' to this question. Paid holiday hours and earnings must be reported as work hours and earnings on question #12.*
- 7. Did you or will you receive vacation pay for any day of the week you are now claiming? Active Shared Work participants must answer 'NO' to this question. Paid vacation hours and earnings must be reported as work hours and earnings on question #12.*
- 8. Did you or will you receive pay in lieu of notice or termination pay for any day of the week you are now claiming?*
- 9. Did you serve on a jury?*
- 10. Did you perform duty in the Military Reserve or National Guard for more than 72 consecutive hours?*
- 11. Did you work in self-employment? For self-employment, enter your net earnings.*
- 12. Did you work for any employer last week? (If yes, provide your employers business name, complete mailing address, and dates you worked.) Include all paid sick, vacation, and holiday hours and earnings.*
- 13. Did you have any other reportable earnings?* If you are not sure whether these earnings are reportable, refer to your Unemployment Claims Kit or contact your Employer Representative.

*Report earnings in the week you earned them, not in the week you received them. Enter the total gross earnings before deductions. You will also be asked the total hours for which you had earnings.

Direct all questions to your Employer Representative. Please do not contact the TeleCenter for assistance.

If you worked during the week, you may also be asked:

- Did you work for more than one employer?
- Was this work for the same employer as last week?
- Did you or will you work for the same employer this week?
- Have you had a reduction in hours due to a lack of work?
- Was your separation from employment due to:
 - 1. A lack of work?
 - 2. Reduced hours due to a lack of work?
 - 3. You were fired?
 - 4. You quit?
 - 5. Some other reason?

File weekly claims online at <u>www.go2ui.com</u> or call 800-318-6022.

Employee Responsibilities

As a Shared Work participant, you are responsible for:

- Legibly completing and signing the *Participant Application for Shared Work Benefits* form and submitting it to your employer representative.
- Knowing your hourly rate of pay.
- Knowing when your weekly claim begins (Sunday) and ends (Saturday).
- Filing your weekly claims by Internet or telephone in a timely manner.
- Being able and available for **all** work offered by your employer.
- Accurately reporting all gross earnings and hours worked, including **paid** sick, vacation, and holiday hours for each week you claim. We may delay or deny benefits if you do not report all wages and hours correctly.
- Reporting **any** secondary employment or self-employment you have in each week you claim.
- Addressing all issues and questions about your claim with your employer representative.

You are **not** required to make an active search for work while participating in Shared Work. However, when you file your weekly claims by Internet or telephone, answer "**YES**" to question #2: "Did you make an active search for work as directed?" so that the computer system recognizes you as a Shared Work participant.

Shared Work Payment Calculation

	Hours	Percentage
Maximum	36	10.0%
	35	12.5%
	34	15.0%
	33	17.5%
	32	20.0%
	31	22.5%
[]	30	25.0%
Range of qualifying hours for Shared Work	29	27.5%
eligibility.	28	30.0%
	27	32.5%
	26	35.0%
	25	37.5%
	24	40.0%
	23	42.5%
	22	45.0%
	21	47.5%
Minimum	20	50.0%

Shared work payments are calculated based on the number of reduced work hours per week, and the corresponding percentage for the Weekly Benefit Amount (WBA).



2009 Claim Calendar

09

First Quarter ~ 2009

W k	M o	S	М	т	W	т	F	S	Expires Wk-Yr	Expiration Date
1	J A	4	5	6	7	8	9	10	52-9	1-02-10
2	NU	11	12	13	14	15	16	17	1-10	1-09-10
3	A R	18	(19)	20	21	22	23	24	2-10	1-16-10
4	Y	25	26	27	28	29	30	31	3-10	1-23-10
5	щ	1	2	3	4	5	6	7	4-10	1-30-10
6	B R	8	9	10	11	12	13	14	5-10	2-06-10
7	U A	15	(16)	17	18	19	20	21	6-10	2-13-10
8	R Y	22	23	24	25	26	27	28	7-10	2-20-10
9		1	2	3	4	5	6	7	8-10	2-27-10
10	M A	8	9	10	11	12	13	14	9-10	3-06-10
11	R	15	16	17	18	19	20	21	10-10	3-13-10
12	Н	22	23	24	25	26	27	28	11-10	3-20-10
13		29	30	31	Ap 1		3	4	12-10	3-27-10
	Base Year: October 1, 2007, through September 30, 2008 Base Year Quarters: 4 of 2007; 1, 2, and 3 of 2008									
	Alternate Base Year: January 1, 2008, through December 31, 2008 Alternate Base Year Quarters: 1, 2, 3, and 4 of 2008									

Third Quarter ~ 2009

W k	M o	S	М	Т	W	Т	F	S	Expires Wk-Yr	Expiration Date	
27		5	6	7	8	9	10	11	26-10	7-03-10	
28	J U	12	13	14	15	16	17	18	27-10	7-10-10	
29	L Y	19	20	21	22	23	24	25	28-10	7-17-10	
30		26	27	28	29	30	31	Aug 1	29-10	7-24-10	
31		2	3	4	5	6	7	8	30-10	7-31-10	
32	A U	9	10	11	12	13	14	15	31-10	8-07-10	
33	G U	16	17	18	19	20	21	22	32-10	8-14-10	
34	S T	23	24	25	26	27	28	29	33-10	8-21-10	
35		30	31	Sep 1	2	3	4	5	34-10	8-28-10	
36	SE	6	(7) 8	9	10	11	12	35-10	9-04-10	
37	P T E	13	14	15	16	17	18	19	36-10	9-11-10	
38	ы М В	20	21	22	23	24	25	26	37-10	9-18-10	
39	E R	27	28	29	30	Oct 1	2	3	38-10	9-25-10	
Base Year: April 1, 2008, through March 31, 2009 Base Year Quarters: 2, 3, and 4 of 2008; 1 of 2009											
	Alternate Base Year: July 1, 2008, through June 30, 2009 Alternate Base Year Quarters: 3 and 4 of 2008; 1 and 2 of 2009										

Second Quarter ~ 2009

W k	M o	S	М	Т	W	Т	F	S	Expires Wk-Yr	Expiration Date			
14	А	5	6	7	8	9	10	11	13-10	4-03-10			
15	PR	12	13	14	15	16	17	18	14-10	4-10-10			
16		19	20	21	22	23	24	25	15-10	4-17-10			
17	L	26	27	28	29	30	May 1	2	16-10	4-24-10			
18		3	4	5	6	7	8	9	17-10	5-01-10			
19	М	10	11	12	13	14	15	16	18-10	5-08-10			
20	A	17	18	19	20	21	22	23	19-10	5-15-10			
21	T	24	(25)	26	27	28	29	30	20-10	5-22-10			
22		31	Jun 1	2	3	4	5	6	21-10	5-29-10			
23		7	8	9	10	11	12	13	22-10	6-05-10			
24	J U	14	15	16	17	18	19	20	23-10	6-12-10			
25	N E	21	22	23	24	25	26	27	24-10	6-19-10			
26		28	29	30	Ju 1	l 2	3) 4	25-10	6-26-10			
Base Year: January 1, 2008, through December 31, 2008 Base Year Quarters: 1, 2, 3, and 4 of 2008													
	Alternate Base Year: April 1, 2008, through March 31, 2009 Alternate Base Year Quarters: 2, 3, and 4 of 2008; 1 of 2009												

Fourth Quarter ~ 2009

W k	M o	S	Μ	Т	W	Т	F	S	Expires Wk-Yr	Expiration Date			
40	0 C	4	5	6	7	8	9	10	39-10	10-02-10			
41	T	11	12	13	14	15	16	17	40-10	10-09-10			
42	BE	18	19	20	21	22	23	24	41-10	10-16-10			
43	R	25	26	27	28	29	30	31	42-10	10-23-10			
44	N	1	2	3	4	5	6	7	43-10	10-30-10			
45	0 V	8	9	10	$\overline{(11)}$	12	13	14	44-10	11-06-10			
46	E M	15	16	17	18	19	20	21	45-10	11-13-10			
47	BE	22	23	24	25	(26)	(27)	28	46-10	11-20-10			
48	R	29	30	Dec 1	: 2	3	4	5	47-10	11-27-10			
49	D E	6	7	8	9	10	11	12	48-10	12-04-10			
50	Ē	13	14	15	16	17	18	19	49-10	12-11-10			
51	M B	20	21	22	23	24	(25)	26	50-10	12-18-10			
52	E R	27	28	29	30	31	Jan 1	2	51-10	12-25-10			
	Base Year: July 1, 2008, through June 30, 2009 Base Year Quarters: 3 and 4 of 2008; 1 and 2 of 2009												
	Alternate Base Year: October 1, 2008, through September 30, 2009												

s: 2, 3, and 4 of 2008; 1 of 2009 Alternate Base Year Quarters: 4 of 2008; 1, 2, and 3 of 2009



2010 Claim Calendar

10

First Quarter ~ 2010

W k	M o	S	Μ	Т	W	Т	F	S	Expires Wk-Yr	Expiration Date					
1	J	3	4	5	6	7	8	9	52-10	1-01-11					
2	A N	10	11	12	13	14	15	16	1-11	1-08-11					
3	U	17	(18)	19	20	21	22	23	2-11	1-15-11					
4	R	24	25	26	27	28	29	30	3-11	1-22-11					
5															
6															
7	7 ^B _R 14 (15)16 17 18 19 20 6-11 2-12-11														
8	8 ^U 21 22 23 24 25 26 27 7-11 2-19-11														
9	R Mar														
10	10 M 7 8 9 10 11 12 13 9-11 3-05-11														
11	A R	14	15	16	17	18	19	20	10-11	3-12-11					
12	СН	21	22	23	24	25	26	27	11-11	3-19-11					
13		28	29	30	31	Apr 1	2	3	12-11	3-26-11					
								Septem nd 3 of	ber 30, 200 2009	9					
									h Decembe of 2009	er 31, 2009					

Third Quarter ~ 2010

W k	M o	S	М	т	W	т	F	S	Expires Wk-Yr	Expiration Date					
27		4	5)6	7	8	9	10	26-11	7-02-11					
28	J U	11	12	13	14	15	16	17	27-11	7-09-11					
29	L Y	18	19	20	21	22	23	24	28-11	7-16-11					
30		25	26	27	28	29	30	31	29-11	7-23-11					
31															
32	A U	8	9	10	11	12	13	14	31-11	8-06-11					
33	G U	15	16	17	18	19	20	21	32-11	8-13-11					
34															
35		29	30	31	Sep 1	2	3	4	34-11	8-27-11					
36	SШ	5	6) 7	8	9	10	11	35-11	9-03-11					
37	P T E	12	13	14	15	16	17	18	36-11	9-10-11					
38	М В	19	20	21	22	23	24	25	37-11	9-17-11					
39	E R	26	27	28	29	30	Oct 1	2	38-11	9-24-11					
Base Year: April 1, 2009, through March 31, 2010 Base Year Quarters: 2, 3, and 4 of 2009; 1 of 2010															
	Alternate Base Year: July 1, 2009, through June 30, 2010 Alternate Base Year Quarters: 3 and 4 of 2009; 1 and 2 of 2010														

Second Quarter ~ 2010

W M S M T W T E S Expiration															
W k	M o	S	М	Т	W	Т	F	S	Expires Wk-Yr	Expiration Date					
14	А	4	5	6	7	8	9	10	13-11	4-02-11					
15	P	11	12	13	14	15	16	17	14-11	4-09-11					
16		18	19	20	21	22	23	24	15-11	4-16-11					
17	17 25 26 27 28 29 30 ^{May} 16-11 4-23-11														
18															
19	— M														
20	20 A 16 17 18 19 20 21 22 19-11 5-14-11														
21 23 24 25 26 27 28 29 20-11 5-21-11															
22															
23															
24	J U	13	14	15	16	17	18	19	23-11	6-11-11					
25	N E	20	21	22	23	24	25	26	24-11	6-18-11					
26		27	28	29	30	Jul 1	2	3	25-11	6-25-11					
Base Year: January 1, 2009, through December 31, 2009 Base Year Quarters: 1, 2, 3, and 4 of 2009															
Alternate Base Year: April 1, 2009, through March 31, 2010 Alternate Base Year Quarters: 2, 3, and 4 of 2009; 1 of 2010															

Fourth Quarter ~ 2010

W k	M o	S	М	т	W	т	F	S	Expires Wk-Yr	Expiration Date		
40	0	3	4	5	6	7	8	9	39-11	10-01-11		
41	C T	10	11	12	13	14	15	16	40-11	10-08-11		
42	ч О В	17	18	19	20	21	22	23	41-11	10-15-11		
43	Е	24	25	26	27	28	29	30	42-11	10-22-11		
44	R	31	Nov 1	2	3	4	5	6	43-11	10-29-11		
45	NO	7	8	9	10	(11)	12	13	44-11	11-05-11		
46	V E	14	15	16	17	18	19	20	45-11	11-12-11		
47	M B	21	22	23	24	(25)	(26)	27	46-11	11-19-11		
48	E R	28	29	30	Dec 1	2	3	4	47-11	11-26-11		
49	ЫD	5	6	7	8	9	10	11	48-11	12-03-11		
50	C E	12	13	14	15	16	17	18	49-11	12-10-11		
51	M B	19	20	21	22	23	24)	25	50-11	12-17-11		
52	E R	26	27	28	29	30	31	Jan 1	51-11	12-24-11		
	Base Year: July 1, 2009, through June 30, 2010 Base Year Quarters: 3 and 4 of 2009, 1 and 2 of 2010											

Alternate Base Year: October 1, 2009, through September 30, 2010 Alternate Base Year Quarters: 4 of 2009; 1, 2 and 3 of 2010

Circled dates are holidays.

EMS 5723 (Rev. 9/09) CC: 7540-032-224

EARNINGS DEDUCTION CHART



Employment Security Department WASHINGTON STATE

<u> </u>													_		SHING		JIAIL						
Gross Earr	nings	Earni	ngs	Gross	Earn	ings	Earni	ngs	Gross	Ear	nings	Earn	ings	Gross	Earnir	ngs	Earn	ings	Gross	Ear	nings	Earı	nings
(From)	(To)	Deduc	ction	(From)		(To)	Deduc	tion	(From)		(To)	Dedu	ction	(From)		(To)	Dedu	iction	(From)		(To)	Ded	uction
0.00 -	5.00	=	0	85.01	-	86.33	=	61	166.34	-	167.66	=	122	247.67	- 2	49.00	=	183	329.01	-	330.34	=	244
5.01 -	6.33	=	1	86.34	-	87.66	=	62	167.67	-	169.00	=	123	249.01	- 2	50.33	=	184	330.35	-	331.67	=	245
6.34 -	7.66	=	2	87.67	-	89.00	=	63	169.01	-	170.33	=	124	250.34		51.66	=	185		-	333.00	=	246
7.67 -	9.00	=	3	89.01		90.33	=	64		-	171.66	=	125	251.67		53.00	=	186		-	334.34	=	247
9.01 -	10.33	=	4			91.66	_	65	171.67		173.00	_	126	253.01		54.33	_	187		-	335.67	_	248
			5	90.34 91.67		93.00				-	174.33			254.34							337.00		240
10.34 -	11.66	=					=	66				=	127			55.66	=	188		-		=	
11.67 -	13.00	=	6			94.33	=	67	174.34	-	175.66	=	128	255.67		57.00	=	189		-	338.34	=	250
13.01 -	14.33	=	7	94.34		95.66	=	68	175.67		177.00	=	129	257.01		58.33	=	190		-	339.67	=	251
14.34 -	15.66	=	8	95.67	-	97.00	=	69	177.01	-	178.33	=	130	258.34		59.66	=	191	339.68	-	341.00	=	252
15.67 -	17.00	=	9	97.01	-	98.33	=	70	178.34	-	179.66	=	131	259.67	- 2	61.00	=	192	341.01	-	342.34	=	253
17.01 -	18.33	=	10	98.34	-	99.66	=	71	179.67	-	181.00	=	132	261.01	- 2	62.33	=	193	342.35	-	343.67	=	254
18.34 -	19.66	=	11	99.67	-	101.00	=	72	181.01	-	182.33	=	133	262.34	- 2	63.66	=	194	343.68	-	345.00	=	255
19.67 -	21.00	=	12	101.01	-	102.33	=	73	182.34	-	183.66	=	134	263.67	- 2	65.00	=	195	345.01	-	346.34	=	256
21.01 -	22.33	=	13	102.34	-	103.66	=	74	183.67	-	185.00	=	135	265.01	- 2	66.33	=	196	346.35	-	347.67	=	257
22.34 -	23.66	=	14	103.67	-	105.00	=	75	185.01	-	186.33	=	136	266.34	- 2	67.66	=	197	347.68	-	349.00	=	258
23.67 -	25.00	=	15	105.01	-	106.33	=	76	186.34	-	187.66	=	137	267.67	- 2	69.00	=	198	349.01	-	350.34	=	259
25.01 -	26.33	=	16	106.34		107.66	=	77	187.67	-	189.00	=	138	269.01		70.33	=	199		-	351.67	=	260
26.34 -	27.66	=	17	107.67		109.00	=	78		-	190.33	=	139	270.34		71.66	=	200		-	353.00	=	261
27.67 -	29.00	=	18			110.33	_	79	190.34	-	191.66	_	140			73.00	_	200		-	354.34	_	262
29.01 -	30.33	=	19			111.66	_	80	190.34		191.00	_	140	273.01		74.33	_	201		-	355.67	=	262
			20	111.67		113.00							141			74.33					355.07		263 264
30.34 -	31.66	=					=	81 02	193.01		194.33	=					=	203		-		=	
31.67 -	33.00	=	21			114.33	=	82	194.34	-	195.66	=	143	275.67		77.00	=	204		-	358.34	=	265
33.01 -	34.33	=	22			115.66	=	83	195.67		197.00	=	144	277.01		78.33	=	205		-	359.67	=	266
34.34 -	35.66	=	23	115.67		117.00	=	84	197.01	-	198.33	=	145	278.34		79.66	=	206		-	361.00	=	267
35.67 -	37.00	=	24	117.01		118.33	=	85	198.34	-	199.66	=	146	279.67		81.00	=	207		-	362.34	=	268
37.01 -	38.33	=	25	118.34	-	119.66	=	86	199.67	-	201.00	=	147	281.01		82.33	=	208		-	363.67	=	269
38.34 -	39.66	=	26	119.67	-	121.00	=	87	201.01	-	202.33	=	148	282.34	- 2	83.66	=	209	363.68	-	365.00	=	270
39.67 -	41.00	=	27	121.01	-	122.33	=	88	202.34	-	203.66	=	149	283.67	- 2	85.00	=	210	365.01	-	366.34	=	271
41.01 -	42.33	=	28	122.34	-	123.66	=	89	203.67	-	205.00	=	150	285.01	- 2	86.33	=	211	366.35	-	367.67	=	272
42.34 -	43.66	=	29	123.67	-	125.00	=	90	205.01	-	206.33	=	151	286.34	- 2	87.66	=	212	367.68	-	369.00	=	273
43.67 -	45.00	=	30	125.01	-	126.33	=	91	206.34	-	207.66	=	152	287.67	- 2	89.00	=	213	369.01	-	370.34	=	274
45.01 -	46.33	=	31	126.34	-	127.66	=	92	207.67	-	209.00	=	153	289.01	- 2	90.33	=	214	370.35	-	371.67	=	275
46.34 -	47.66	=	32	127.67	-	129.00	=	93	209.01	-	210.33	=	154	290.34	- 2	91.66	=	215	371.68	-	373.00	=	276
47.67 -	49.00	=	33	129.01	-	130.33	=	94	210.34	-	211.66	=	155	291.67	- 2	93.00	=	216	373.01	-	374.34	=	277
49.01 -	50.33	=	34	130.34		131.66	=	95	211.67	-	213.00	=	156	293.01		94.33	=	217		-	375.67	=	278
50.34 -	51.66	=	35	131.67		133.00	=	96	213.01	-	214.33	=	157	294.34		95.66	=	218		-	377.00	=	279
51.67 -	53.00	=	36	133.01		134.33	=	97	214.34	-	215.66	=	158	295.67		97.00	=	219		-	378.34	=	280
53.01 -	54.33	=	37			135.66	=	98		-	217.00	=	159	297.01		98.33	=	220		-	379.67	=	281
				135.67		137.00		99	217.01	_			160	298.34		99.66		220		-			282
	55.66 57.00	=	38 30				=	99 100			218.33	=	160	296.34 299.67			=	221			381.00	=	
55.67 -	57.00	=	39 40	137.01		138.33	=		218.34	-	219.66	=				01.00	=			-	382.34	=	283
57.01 -	58.33	=	40	138.34		139.66	=	101	219.67		221.00	=	162			02.33	=	223		-	383.67	=	284
58.34 -	59.66	=	41	139.67		141.00	=	102	221.01		222.33	=	163			03.66	=	224	383.68		385.00	=	285
59.67 -	61.00	=	42	141.01		142.33	=	103	222.34		223.66	=	164			05.00	=	225		-	386.34	=	286
61.01 -	62.33	=	43	142.34		143.66	=	104	223.67		225.00		165			06.33	=	226	386.35		387.67	=	287
62.34 -	63.66	=	44	143.67		145.00	=	105	225.01		226.33		166			07.66	=	227	387.68		389.00	=	288
63.67 -	65.00	=	45	145.01		146.33	=	106	226.34		227.66		167	307.67		09.00	=	228	389.01		390.34	=	289
65.01 -	66.33	=	46	146.34		147.66	=	107	227.67		229.00		168	309.01		10.33	=	229	390.35		391.67	=	290
66.34 -	67.66	=	47	147.67	-	149.00	=	108	229.01	-	230.33	=	169	310.34	- 3	11.66	=	230	391.68	-	393.00	=	291
67.67 -	69.00	=	48	149.01	-	150.33	=	109	230.34	-	231.66	=	170	311.67	- 3	13.00	=	231	393.01	-	394.34	=	292
69.01 -	70.33	=	49	150.34	-	151.66	=	110	231.67	-	233.00	=	171	313.01	- 3	14.33	=	232	394.35	-	395.67	=	293
70.34 -	71.66	=	50	151.67	-	153.00	=	111	233.01	-	234.33	=	172	314.34	- 3	15.66	=	233	395.68	-	397.00	=	294
71.67 -	73.00	=	51	153.01		154.33	=	112	234.34		235.66		173			17.00	=	234	397.01		398.34	=	295
73.01 -			52	154.34		155.66	=	113	235.67		237.00		174			18.34	=	235	398.35		399.67	=	296
74.34 -	75.66	=	53	155.67		157.00	=	114	237.01		238.33		175			19.67	=	236	399.68		401.00	=	297
75.67 -	77.00	=	54	157.01		158.33	=	115	238.34		239.66		176			21.00	_	237	401.01		402.34		298
77.01 -	78.33	=	55	158.34		159.66	=	116	239.67		241.00		177	321.01		22.34	_	238	402.35		403.67	_	299
78.34 -	79.66	=	56	159.67		161.00	_	117	239.07		242.33		178			22.54	=	239	402.33		405.00	_	300
79.67 -	81.00	=	57	161.01		162.33	=	118	242.34		243.66		179			25.00	=	240	405.01		406.34	=	301
81.01 -	82.33	=	58	162.34		163.66	=	119	243.67		245.00		180			26.34	=	241	406.35		407.67	=	302
82.34 -	83.66	=	59	163.67		165.00	=	120	245.01		246.33		181	326.35		27.67	=	242	407.68		409.00	=	303
83.67 -	85.00	=	60	165.01	-	166.33	=	121	246.34	-	247.66	=	182	327.68	- 3	29.00	=	243	409.01	-	410.34	=	304

Gross Earnings = Your earnings before deductions. Earnings Deductions = Amount deducted from your weekly Benefit Amount (WBA). Computation: Gross Earnings minus \$5.00 times 75% equals the Earnings Deduction. All deductions are rounded up to the next higher dollar.

When your Earnings Deduction is equal to or more than your Weekly Benefit Amount, you are not eligible for benefit payments.

FARNINGS DEDUCTION CHART



Employment Security Department

		-	_	_		STATE	NGTON	WASH							RI	CHA	Ν	CHO	DEDU	NGS	EARN
410.35 - 411.67 - 305 490.34 - 491.67 - 305 671.67 - 425 660.36 - 651.67 - 486 733.01 - 734.34 411.30 - 415.67 - 309 493.31 - 486.77 - 386.77 573.01 - 757.00 - 426 661.86 - 665.07 - 486 733.01 - 734.34 411.35 - 411.67 - 309 495.68 - 487.70 - 386 577.66 - 429 665.85 - 657.00 - 488 733.55 - 730.67 411.84 - 411.67 - 311 493.34 -409.67 - 377 577.66 - 53.44 -409 665.85 - 657.00 - 499 737.10 - 733.34 411.84 - 411.67 - 311 493.34 - 409.67 - 377 577.66 - 53.44 - 403 665.81 - 665.67 - 499 733.55 - 739.67 412.81 - 422.367 - 314 503.66 505.60 - 374 562.56 - 661.67 - 435 662.34 - 499 743.67 - 747.367 422.81 - 422.367 - 314 505.67	Earnings	rnings	s Ear	Gross	nings	Earr	rnings	Gross Ea	rnings	Ear	irnings	s Ea	Gross	nings	Earr	mings	Ear	Gross	Earnings	Irnings	Gross Ea
141.80 • 41.80 • 306 491.00 • 430.00 386 571.80 • 573.00 426 651.80 • 653.00 = 486 731.30 141.30 • 411.66 300 493.01 • 493.03 387.57 577.60 -428 654.35 • 655.67 = 488 735.86 -737.56 115.88 • 417.00 = 301 496.61 497.00 = 387 577.66 -578.34 = 430 655.87 = 489 735.86 -738.56 115.88 + 417.00 = 301 496.63 501.00 = 377 578.65 577.66 -631.66 665.00 = 489 758.56 -741.00 -733.56 -741.60 422.34 422.37 = 311 496.63 501.00 = 375 587.66 -631.00 = 432 665.00 = 498 745.80 -743.50 747.67 422.34 422.76 = 317 505.01 505.00 587.66 587.67 = 437 665.00 = 498 745.80 743.50 747.67 422.34 427.67 = 317 505.01 505.01 505.00 575.67 437.66 667	Deduction	(To)		(From)	uction	Dedu	(To)	(From)	duction	Ded	(To)		(From)	uction	Dedu	(To)		(From)	Deduction	(To)	(From)
141.30 - 414.34 = 307 493.31 - 474.34 427 663.31 = 647.34 = 487 733.01 - 734.44 141.35 - 415.66 - 417.00 = 300 497.01 - 498.3 = 376 577.67 = 429 685.85 - 655.77 = 488 733.55 - 733.60 141.84 - 418.37 = 310 497.01 - 498.33 = 577.67 = 430 657.867 = 431 661.00 = 490 737.01 - 738.36 - 738.67 1418.44 - 419.23 = 310 497.01 - 492.37 678.65 - 578.67 = 431 661.00 = 492 738.08 - 748.07 422.67 = 316 503.68 503.60 375 558.36 588.37 = 436 662.35 666.37 = 497 748.36 748.04 422.01 - 423.03 = 316 506.37 = 757.67 = 337 665.37 = 697.67 = 497 748.31 747.63 737.00 747.61 747.63 747.63 747.63 747.63	= 54	731.67	, -	730.35	485	=	651.67	650.35 -	425	=	571.67	; -	570.35	365	=	491.67	-	490.34	= 305	411.67	410.35 -
14136 - 1416 - 1416 - 1417 - 1428 641.55 - 655.67 - 655.67 - 655.67 - 655.87 - 655.87 - 655.87 - 657.887 - 757.00 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 757.87 - 433 681.01 - 685.35 - 656.37 - 491 753.55 - 773.57 773.57 773.57 773.57 743.57 743.57 743.57 743.57 743.57 743.57 743.57 743.57 743.57 743.57 744.50 743.50 744.50 743.50 744.50 743.50 744.50 743.50 744.57 745.57 743.67 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76 743.76	= 54	733.00	-	731.68	486	=	653.00	651.68 -	426	=	573.00	s -	571.68	366	=	493.00	-	491.68	= 306	413.00	411.68 -
14168 - 417.00 = 309 495.88 - 477.00 = 429 655.88 - 667.00 = 489 737.01 - 733.34 1417.01 - 4118.33 = 311 498.34 - 377.01 - 733.34 -440.0 577.01 - 733.34 -440.0 -411.01 -737.01 - 733.34 1418.44 - 4119.67 = 311 499.84 - 499.83 = 373 571.85 - 577.60 = 433 656.35 -667.07 = 491 733.84 - 737.00 - 741.00 - 742.24 - 422.34 - 423.67 = 311 507.60 = 373 581.61 582.34 = 433 6661.00 = 494 742.38 - 743.68 - 743.69 743.00 - 743.69 743.00 - 567.4 437 666.35 667.67 = 474.68 - 743.00 - 743.64 - 743.01 - 745.01 - 743.01 - 743.64 - 743.01 - 743.64 - </td <td>= 54</td> <td>734.34</td> <td>-</td> <td>733.01</td> <td>487</td> <td>=</td> <td>654.34</td> <td>653.01 -</td> <td>427</td> <td>=</td> <td>574.34</td> <td>-</td> <td>573.01</td> <td>367</td> <td>=</td> <td>494.33</td> <td>-</td> <td>493.01</td> <td>= 307</td> <td>414.34</td> <td>413.01 -</td>	= 54	734.34	-	733.01	487	=	654.34	653.01 -	427	=	574.34	-	573.01	367	=	494.33	-	493.01	= 307	414.34	413.01 -
14168 - 417.00 = 309 495.88 - 477.00 = 429 655.88 - 667.00 = 489 737.01 - 733.34 1417.01 - 4118.33 = 311 498.34 - 377.01 - 733.34 -440.0 577.01 - 733.34 -440.0 -411.01 -737.01 - 733.34 1418.44 - 4119.67 = 311 499.84 - 499.83 = 373 571.85 - 577.60 = 433 656.35 -667.07 = 491 733.84 - 737.00 - 741.00 - 742.24 - 422.34 - 423.67 = 311 507.60 = 373 581.61 582.34 = 433 6661.00 = 494 742.38 - 743.68 - 743.69 743.00 - 743.69 743.00 - 567.4 437 666.35 667.67 = 474.68 - 743.00 - 743.64 - 743.01 - 745.01 - 743.01 - 743.64 - 743.01 - 743.64 - </td <td>= 54</td> <td>735.67</td> <td></td> <td>734.35</td> <td>488</td> <td>=</td> <td>655.67</td> <td>654.35 -</td> <td>428</td> <td>=</td> <td>575.67</td> <td>j -</td> <td>574.35</td> <td>368</td> <td>=</td> <td>495.67</td> <td>-</td> <td>494.34</td> <td>= 308</td> <td>415.67</td> <td>414.35 -</td>	= 54	735.67		734.35	488	=	655.67	654.35 -	428	=	575.67	j -	574.35	368	=	495.67	-	494.34	= 308	415.67	414.35 -
417.01 - 418.33 - 418.34 - 418.34 - 687.01 - 678.34 = 430 677.01 - 678.34 = 430 677.01 - 678.35 - 679.67 = 431 668.35 - 669.68 - 669.68 - 669.68 - 669.68 - 669.67 = 443 741.00 - 742.36 - 743.67 314 650.31 500.67 = 375 658.36 - 658.31 - 669.08 - 669.07 = 449 741.01 - 742.36 - 743.67 744.63 - 746.34 - 747.68 - 746.34 - 669.07 = 449 745.01 - 746.35 - 747.68 - 746.34 - 747.68 - 747.68 - 747.68 - 747.69 747.68 - 747.69 747.68 - 747.69 747.68 - 747.68 - 747.68 - 747.68 - 747.69	= 54					=											-				
418.34 - 419.67 = 311 493.84 - 696.8 - 671.06 = 372 578.85 - 579.67 = 433 665.85 - 661.00 = 492 73.68 - 741.00 421.01 - 422.36 = 312 501.01 - 500.00 = 373 581.01 - 583.85 - 643.65 663.67 = 494 742.36 - 743.65 - 743.65 - 743.65 - 666.31 - 666.31 = 667.07 = 377 567.67 437 566.35 - 667.67 = 477.67 437.76 743.67 <td< td=""><td>= 55</td><td></td><td></td><td></td><td></td><td>=</td><td></td><td></td><td></td><td>=</td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></td<>	= 55					=				=							-				
1419.8 - 421.00 - 312 499.68 - 501.00 - 582.34 - 432 656.8 - 661.00 - 662.34 - 493 741.01 422.34 - 422.36 - 314 502.33 - 577 582.34 - 433 661.01 - 662.34 - 493 742.34 422.34 - 423.60 - 315 503.68 - 505.03 = 377 586.35 - 683.67 - 433 666.00 - 495 743.68 - 743.04 425.01 - 422.33 = 314 507.68 505.03 = 377 586.35 - 587.67 = 437 666.88 - 666.00 = 498 745.08 - 747.60 427.68 - 427.67 = 317 506.34 = 599.07 - 589.47 = 439 666.00 = 498 748.68 -749.00 420.31 = 431.67 = 330 510.34 = 511.67 = 599.07 = 599.07 = 438 667.68 -667.67 = 409 749.00 750.35 751.67 431.68 - 433.03 = 322 510.31 = 511.67 = 383 599.67 = 440 670.35 671.67 = 500<	= 55																				
421.01 - 422.33 = 313 501.01 - 562.34 = 433 661.01 - 662.35 - 662.35 - 662.35 - 662.35 - 662.35 - 662.35 - 662.35 - 663.67 = 495 743.67 743.67 743.67 743.67 743.67 743.67 743.67 743.67 743.67 743.67 743.67 743.68 743.68 743.68 743.68 743.68 743.68 743.67 746.34 746.35 667.67 = 497 766.35 666.00 = 498 747.67 760.34 740.35 771.67 750.34 423.01 431.68 - 433.06 321 511.68 513.00 = 315 518.68 593.00 = 440 673.01 671.67 = 500 750.34 740.35 751.67 500 750.35 751.67 533.01 - 543.47 440 435.67 440 435.67 543.67 543.67 543.67 543.67 543.67 563.67 <t< td=""><td>= 55</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	= 55																				
422.47 - 423.67 - 324 50.50 = 375 583.68 - 585.00 = 436 663.68 - 663.67 - 443 663.68 - 663.67 - 495 743.68 - 745.00 425.01 - 427.68 - 427.68 - 427.68 - 667.67 - 496 746.34 427.68 - 427.68 - 427.68 - 677.67 - 437 666.68 - 666.77 - 497 746.34 420.01 - 430.33 - 316 570.57 - 587.67 - 437 666.85 - 667.67 - 667.67 - 670.47 750.07 751.67 751.67 751.67 751.67 751.67 751.67 755.67 751.67 751.67 751.68 770.01 674.34 570.01 754.34 570.01 754.34 570.01 754.34 570.01 754.34 570.01 756.67 757.01 756.78 575.01 756.78	= 55																				
423.08 - 425.01 - 503.88 - 583.88 - 683.80 - 685.80 - 685.80 - 685.80 - 685.80 - 685.80 - 685.80 - 685.80 - 685.80 - 685.30 - 685.30 - 685.30 - 685.30 - 685.30 - 685.30 - 685.30 - 686.34 - 497 746.55 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.66 - 747.00 - 747.66 - 747.67 - 747.68 - 747.61 - 758.56 - 677.01 675.67 - 501 751.67 - 753.31 - 756.67 - 503 754.35 775.67 758.68 <t< td=""><td>= 55</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	= 55																				
426.34 - 426.34 - 426.34 - 426.34 - 66.501 - 666.501 - 666.501 - 667.67 = 497 746.31 - 746.34 427.68 - 420.30 = 318 507.68 - 587.68 - 689.01 - 667.67 = 498 747.68 - 747.68 - 747.68 - 747.68 - 747.68 - 747.68 - 747.68 - 747.68 - 747.68 - 757.68 - 649.01 - 670.37 = 671.67 = 607 753.50 751.68 - 751.68 - 751.68 - 757.00 754.35 - 756.67 - 543.33 - 520.7 756.67 = 503 754.35 - 756.67 - 503 754.35 - 759.67 - 506 757.00 - 758.85 - 677.00 - 506 757.00 - 758.68 - 677.00 -					-																
426.34 - 427.67 = 317 506.34 - 507.67 = 438 667.67 = 477 76.53 - 747.67 427.68 - 429.00 = 318 507.67 - 537.67 = 438 667.68 - 669.00 = 498 747.68 - 749.00 - 503.34 - 510.33 = 370 589.07 = 438 667.67 = 667.37 = 699.07 - 670.34 4 999 740.01 - 750.31 - 771.67 1 433.04 - 431.67 = 331 591.67 = 443 677.67 = 501 751.67 - 753.01 - 753.01 - 753.01 - 753.01 - 753.01 - 753.01 - 753.01 - 756.67 - 443 677.33 = 506 757.01 - 770.1 - 757.01 - 750.67 756.67 750.67 756.68 - 750.67	= 55																				
427.68 - 429.00 = 318 507.68 - 589.00 = 438 667.68 - 669.00 = 498 747.68 - 749.00 429.04 - 431.67 = 205 510.34 = 319 569.01 - 510.35 - 511.67 350.35 - 511.67 - 500 750.35 - 751.67 431.60 - 321 511.61 - 513.03 = 381 591.05 - 591.67 = 443 677.34 = 500 750.35 - 751.67 433.01 - 433.33 = 325 517.01 - 518.34 - 516.67 = 303 594.57 = 443 677.67 = 500 756.67 750.07 758.34 438.34 - 438.33 = 516.77 = 368 599.67 = 444 677.67 = 500 757.01 - 758.34 437.01 - 328 521.01	= 55																				
429.01 - 430.33 = 319 590.01 - 510.34 = 330 690.01 - 670.34 = 439 660.01 - 670.34 = 439 750.34 = 430 670.35 - 671.67 = 500 750.35 - 751.67 431.68 - 433.00 = 22 513.01 - 514.33 = 321 591.68 - 591.68 - 671.68 - 671.67 = 500 753.00 - 753.00 - 753.00 - 753.00 753.00 754.34 - 755.67 433 677.00 = 504 755.67 430 677.00 = 504 755.87 759.67 430.67 = 446 677.00 = 507.759.67 759.67 430.67 = 446 677.01 - 678.35 - 759.67 759.67 430.67 = 509 759.67 759.67 430.6 621.00 = 337 599.68 600.367 = 446	= 55																				
430.4 - 431.67 = 320 510.34 - 511.67 = 380 590.35 - 591.67 = 441 677.08 - 673.00 = 500 754.34 433.01 - 434.33 = 322 513.01 - 513.00 = 382 593.01 - 583.43 = 442 677.00 = 501 754.34 433.04 - 436.37 = 322 513.01 - 516.67 = 333 594.35 595.67 = 444 675.68 - 677.00 = 504 756.88 - 757.00 437.01 - 548.34 - 549.67 = 444 677.01 - 678.34 - 506 758.34 - 759.68 - 751.07 - 758.48 - 757.00 750.00 750.01 - 758.84 - 757.00 756.07 = 506 758.34 - 759.67 = 506 7561.00 758.88 761.00	= 55																				
431.68 - 433.00 = 321 511.68 - 513.00 = 381 591.68 - 593.00 = 441 671.68 - 673.00 = 501 751.68 - 753.01 - 754.34 433.43 - 435.67 = 323 514.34 - 515.67 = 330 555.67 442 673.01 - 674.34 = 500 756.43 - 755.68 - 755.68 - 755.68 - 755.68 - 757.00 - 589.34 = 441.07 - 678.34 - 506 757.01 - 759.83 - 759.83 - 759.83 - 759.83 - 759.83 - 759.83 - 759.83 - 759.83 - 761.01 - 762.34 442.34 - 508 752.47 339 602.34 = 440 678.08 681.00 = 608.04 = 610.01 - 662.34 681.00 - 668.34 = <t< td=""><td>= 55</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	= 55																				
433.01 - 434.33 = 322 513.01 - 514.33 = 322 513.01 - 574.34 - 575.67 = 502 753.01 - 754.35 - 755.67 435.68 - 437.00 = 323 514.34 - 515.67 = 336 597.00 = 443 674.35 - 675.67 = 502 757.01 - 755.67 437.01 - 433.03 = 326 518.34 - 518.33 = 386 597.01 - 6446 677.01 - 678.34 = 506 757.01 - 758.34 438.64 - 441.00 = 322 52.34 = 388 601.01 - 6446 681.01 - 682.35 - 682.35 - 681.00 - 763.06 - 763.06 - 763.06 - 763.07 - 763.07 - 763.07 - 763.06 - 763.07 - 763.06 - <td>= 56</td> <td></td>	= 56																				
434.34 - 435.67 = 323 514.34 - 515.67 = 383 594.35 - 575.67 = 503 754.35 - 755.67 435.68 - 437.01 - 515.68 - 517.00 = 580.34 = 444 675.68 - 670.07 = 504 756.34 438.34 - 439.67 = 326 517.01 - 518.34 = 599.67 = 446 677.68 - 679.67 = 506 758.34 - 759.67 439.68 - 441.00 = 327 519.68 - 521.00 = 387 599.67 = 446 678.35 - 679.67 = 506 758.34 - 750.67 441.01 - 442.33 - 442.34 - 442.33 - 632.67 = 389 602.35 - 603.67 = 449 682.35 - 683.67 = 509 762.35 - 766.34	= 56					=				=							-				
435.68 - 437.00 = 324 515.68 - 517.00 = 384 595.68 - 577.01 - 568.3 - 577.01 - 755.68 - 757.07 - 755.34 - 506 757.01 - 756.34 - 506 757.01 - 756.34 - 506 757.01 - 756.34 - 506 757.01 - 756.35 - 756.68 - 757.67 - 756.34 - 506 757.01 - 756.36 - 756.36 - 757.63 - 759.67 - 759.67 - 759.67 - 750.68 - 671.01 - 756.38 - 761.00 - 762.34 442.34 - 443.67 = 320 523.67 - 390 603.67 = 450 683.68 - 681.00 = 510 766.88 - 765.08 - 765.00 - 766.38 - 767.67 744 446.34 - 447.67 =	= 56	754.34			502	=				=	594.34				=	514.33	-	513.01			
437.01 - 438.33 = 325 517.01 - 518.33 = 385 597.01 - 598.34 = 445 677.01 - 678.34 = 505 757.01 - 758.35 433.68 - 441.00 327 519.68 - 521.00 = 386 601.00 = 4446 678.35 - 678.07 = 506 757.01 - 758.68 - 750.68 - 761.00 441.01 - 442.33 = 328 521.01 - 522.33 = 388 601.01 - 602.34 = 448 681.01 - 682.35 - 683.67 = 509 762.35 - 766.30 445.01 - 446.33 = 331 525.01 - 526.33 = 391 605.01 - 606.34 = 451 685.01 - 687.67 = 512 766.50 - 767.65 - 767.67 - 452 686.54 - </td <td>= 56</td> <td>755.67</td> <td>- 1</td> <td>754.35</td> <td>503</td> <td>=</td> <td>675.67</td> <td>674.35 -</td> <td>443</td> <td>=</td> <td>595.67</td> <td><i>i</i> -</td> <td>594.35</td> <td>383</td> <td>=</td> <td>515.67</td> <td>-</td> <td>514.34</td> <td>= 323</td> <td>435.67</td> <td>434.34 -</td>	= 56	755.67	- 1	754.35	503	=	675.67	674.35 -	443	=	595.67	<i>i</i> -	594.35	383	=	515.67	-	514.34	= 323	435.67	434.34 -
438.34 - 439.67 = 326 518.34 - 519.67 = 446 678.35 - 679.67 = 506 758.35 - 759.67 439.68 - 441.01 = 327 519.68 - 610.01 = 679.68 - 679.67 = 500 759.68 - 761.01 - 759.68 - 610.01 - 662.34 = 440 682.05 - 683.67 = 509 761.01 - 762.36 - 763.67 442.34 - 443.67 = 331 525.01 = 391 605.01 - 606.34 = 451 685.01 = 612.34 - 511 765.05 - 767.67 444.33 = 331 525.63 - 527.67 = 392 600.56 - 645.61 687.68 - 610.7 - 653.03 - 767.67 447.68 - 449.63 = 353 530.34 - 531.	= 56	757.00	-	755.68	504	=	677.00	675.68 -	444	=	597.00	; -	595.68	384	=	517.00	-	515.68	= 324	437.00	435.68 -
439.68 - 441.00 = 327 519.68 - 521.00 = 387 599.68 - 601.00 = 447 679.68 - 681.00 = 507 759.68 - 761.00 441.01 - 442.33 = 328 521.01 - 523.67 = 389 602.35 - 603.67 = 449 682.35 - 683.67 = 509 762.35 - 763.67 443.68 - 446.33 = 331 525.01 - 526.33 = 391 605.01 - 606.34 = 450 683.67 = 510 765.85 767.67 447.68 - 447.67 = 332 520.01 - 530.33 = 394 609.01 - 610.34 = 451 689.01 - 510 770.35 - 770.34 440.34 - 451.67 = 335 530.34 - 531.67 = 395 610.35 611.67	= 56	758.34	-	757.01	505	=	678.34	677.01 -	445	=	598.34	-	597.01	385	=	518.33	-	517.01	= 325	438.33	437.01 -
441.01 - 442.33 = 328 521.01 - 522.33 = 388 601.01 - 602.35 - 603.67 = 449 682.35 - 682.35 - 682.35 - 682.35 - 682.35 - 683.67 = 509 762.35 - 763.67 443.68 - 445.01 - 446.34 - 447.67 = 333 525.01 - 529.37 = 399 603.68 - 605.01 - 686.34 = 511 766.36 - 767.67 447.68 - 449.01 = 333 527.67 = 392 607.67 = 452 686.35 - 687.67 = 513 767.68 - 767.07 447.01 - 533.3 232 529.01 - 531.67 = 393 607.68 - 690.31 - 691.67 = 513 767.68 - 770.34 450.31 - 451.67 = 333<	= 56	759.67	- 1	758.35	506	=	679.67	678.35 -	446	=	599.67	; -	598.35	386	=	519.67	-	518.34	= 326	439.67	438.34 -
442.34 - 443.67 = 329 522.34 - 523.67 = 389 602.35 - 603.67 = 449 682.35 - 683.67 = 509 762.35 - 763.67 443.68 - 446.33 = 331 525.01 - 526.33 = 391 605.01 - 606.34 = 451 685.01 - 686.34 = 512 766.35 - 766.34 446.34 - 447.67 = 333 527.67 = 392 606.55 - 610.34 = 453 687.67 = 512 766.35 - 767.67 447.67 = 333 527.67 = 393 607.68 - 610.34 = 454 689.00 = 513 767.67 77.03 - 770.34 - 770.34 - 770.34 - 770.34 - 770.35 - 771.67 770.35 - 771.67 770.35 - 771.67 773.01 <	= 56	761.00	-	759.68	507	=	681.00	679.68 -	447	=	601.00	s -	599.68	387	=	521.00	-	519.68	= 327	441.00	439.68 -
443.68 - 445.00 = 330 523.68 - 525.00 = 390 603.68 - 605.00 = 450 683.68 - 685.00 = 510 763.68 - 765.06 445.01 - 446.33 = 331 525.01 - 526.33 = 392 606.35 - 606.34 = 451 685.05 - 687.67 = 512 766.35 - 766.30 447.68 - 449.03 = 333 527.68 - 529.00 = 393 607.67 = 452 689.01 - 690.04 = 613.07 = 691.67 - 690.34 = 514 769.00 - 770.34 450.34 - 451.67 = 335 530.34 - 531.67 = 396 611.87 - 613.00 = 456 691.67 - 693.01 - 614.87 615.07 = 458 694.35 - 618.77 777.30 <	= 56	762.34	-	761.01	508	=	682.34	681.01 -	448	=	602.34	-	601.01	388	=	522.33	-	521.01	= 328	442.33	441.01 -
443.68 - 445.00 = 330 523.68 - 525.00 = 390 603.68 - 605.00 = 450 683.68 - 685.00 = 510 763.68 - 765.06 445.01 - 446.33 = 331 525.01 - 526.33 = 392 606.35 - 606.34 = 451 685.05 - 687.67 = 512 766.35 - 766.30 447.68 - 449.03 = 333 527.68 - 529.00 = 393 607.67 = 452 689.01 - 690.04 = 613.07 = 691.67 - 690.34 = 514 769.00 - 770.34 450.34 - 451.67 = 335 530.34 - 531.67 = 396 611.87 - 613.00 = 456 691.67 - 693.01 - 614.87 615.07 = 458 694.35 - 618.77 777.30 <	= 56	763.67	- 1	762.35	509	=	683.67	682.35 -	449	=	603.67	j -	602.35	389	=	523.67	-	522.34	= 329	443.67	442.34 -
445.01 - 446.33 = 331 525.01 - 526.33 = 391 605.01 - 606.34 = 451 685.01 - 686.34 = 511 765.01 - 766.34 446.34 - 447.67 = 332 527.68 - 527.67 = 392 606.35 - 607.67 = 452 686.35 - 687.67 = 512 767.68 - 767.67 447.67 = 333 527.68 - 520.01 = 393 607.68 - 640.04 = 453 689.00 = 513 767.68 - 767.67 450.44 - 451.67 = 335 530.34 - 531.67 = 396 611.61 - 613.00 = 455 690.01 - 691.67 - 691.07 - 691.31 770.35 - 777.00 - 773.00 777.01 - 777.01 - 777.01 - 777.07 <td>= 57</td> <td></td> <td></td> <td></td> <td></td> <td>=</td> <td></td> <td></td> <td>450</td> <td>=</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>	= 57					=			450	=							-				
446.34 $ 447.67$ $=$ 332 526.34 $ 527.67$ $=$ 392 606.35 $ 607.67$ $=$ 452 686.35 $ 687.67$ $=$ 512 767.67 770.76 447.68 $ 449.00$ $=$ 333 527.68 $ 529.00$ $=$ 333 607.68 $ 609.00$ $=$ 453 687.68 $ 689.00$ $=$ 513 767.68 $ 769.00$ 440.01 $ 450.33$ $=$ 334 529.01 $ 531.67$ $=$ 395 610.35 $ 611.67$ $=$ 690.35 $ 691.67$ $=$ 516 771.68 $ 777.30$ 451.68 $ 453.00$ $=$ 336 531.68 $ 533.00$ $=$ 396 611.68 $ 613.00$ $ 693.00$ $=$ 516 771.68 $ 777.30$ 453.34 $ 455.67$ $=$ 338 534.34 $ 535.67$ $=$ 398 614.35 $ 615.67$ $=$ 458 694.35 $ 695.67$ $=$ 518 771.67 777.01 $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ $ 777.01$ <t< td=""><td>= 57</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	= 57																				
447.68- 449.00 = 333 527.68 - 529.00 = 393 607.68 - 609.00 = 453 687.68 - 689.00 = 513 767.68 - 769.00 449.01 - 450.33 = 334 529.01 - 530.33 = 394 609.01 - 610.34 = 454 689.01 - 690.34 = 514 76.01 - 770.34 450.34 - 451.67 = 335 530.04 - 531.67 = 395 611.67 = 455 690.35 - 691.67 = 515 770.35 - 771.67 451.68 - 454.33 = 337 533.01 - 534.33 = 396 611.68 - 611.67 = 456 691.67 - 693.00 = 516 771.68 - 777.00 454.34 - 455.67 = 338 534.34 - 535.67 = 398 614.35 - 615.67 = 458 694.35 - 695.67 = 518 774.35 - 777.00 455.68 - 457.00 = 341 538.33 = 400 617.01 - 618.44 460 697.01 - 698.34 = 521 778.57 458.67 = 341 538.34 - 539.67 = 410 618.35 - 621.00 = 461 <td>= 57</td> <td></td>	= 57																				
449.01 - 450.33 = 334 529.01 - 530.33 = 394 609.01 - 610.34 = 454 689.01 - 690.34 = 514 769.01 - 770.34 450.34 - 451.67 = 335 530.34 - 531.67 = 395 610.35 - 611.61 = 455 690.35 - 691.67 = 515 770.35 - 771.67 451.68 - 454.33 = 337 533.01 - 534.33 = 397 611.61 - 614.34 = 455 693.01 - 694.34 = 517 773.00 773.00 775.67 455.68 - 457.00 = 339 535.67 = 398 614.35 - 617.07 = 458 694.35 - 697.00 = 519 777.01 - 778.34 455.68 - 461.00 = 342 538.33 = 400 617.01	= 57																				
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	= 57																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 57																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 57																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 57																				
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$																					
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 57																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 57																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 58																				
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 58					=				=											
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 58					=				=				402			-	539.68			459.68 -
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 58	782.34	-	781.01	523	=	702.34	701.01 -	463	=	622.34	-	621.01	403	=	542.33	-	541.01	= 343	462.33	461.01 -
$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	= 58	783.67	-	782.35	524	=	703.67	702.35 -	464	=	623.67	<i>i</i> -	622.35	404	=	543.67	-	542.34	= 344	463.67	462.34 -
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	= 58	785.00	-	783.68	525	=	705.00	703.68 -	465	=	625.00	; -	623.68	405	=	545.00	-	543.68	= 345	465.00	463.68 -
467.68 - 469.00 = 348 547.68 - 549.00 = 408 627.68 - 629.00 = 468 707.68 - 709.00 = 528 787.68 - 789.00 469.01 - 470.33 = 349 549.01 - 550.33 = 409 629.01 - 630.34 = 469 709.01 - 710.34 = 529 789.01 - 790.34 470.34 - 471.67 = 350 550.34 - 551.67 = 410 630.35 - 631.67 = 470 710.35 - 711.67 = 530 790.35 - 791.67 471.68 - 473.00 = 351 551.68 - 553.00 = 411 631.68 633.00 = 471 711.68 - 713.00 = 531 791.68 - 793.00 473.01 - 474.33 = 352 553.01 - 554.33 =<	= 58	786.34	-	785.01	526	=	706.34	705.01 -	466	=	626.34	-	625.01	406	=	546.33	-	545.01	= 346	466.33	465.01 -
469.01-470.33=349549.01-550.33=409629.01-630.34=469709.01-710.34=529789.01-790.34470.34-471.67=350550.34-551.67=410630.35-631.67=470710.35-711.67=530790.35-791.67471.68-473.00=351551.68-553.00=411631.68-633.00=471711.68-713.00=531791.68-793.00473.01-474.33=352553.01-554.33=412633.01-634.34=472713.01-714.34=532793.01-794.34	= 58	787.67	- 1	786.35	527	=	707.67	706.35 -	467	=	627.67	; -	626.35	407	=	547.67	-	546.34	= 347	467.67	466.34 -
470.34 - 471.67 = 350 550.34 - 551.67 = 410 630.35 - 631.67 = 470 710.35 - 711.67 = 530 790.35 - 791.67 471.68 - 473.00 = 351 551.68 - 553.00 = 411 631.68 - 633.00 = 471 711.68 - 713.00 = 531 791.68 - 793.00 473.01 - 474.33 = 352 553.01 - 554.33 = 412 633.01 - 634.34 = 472 713.01 - 714.34 = 532 793.01 - 794.34	= 58	789.00	- 1	787.68	528	=	709.00	707.68 -	468	=	629.00	; -	627.68	408	=	549.00	-	547.68	= 348	469.00	467.68 -
470.34 - 471.67 = 350 550.34 - 551.67 = 410 630.35 - 631.67 = 470 710.35 - 711.67 = 530 790.35 - 791.67 471.68 - 473.00 = 351 551.68 - 553.00 = 411 631.68 - 633.00 = 471 711.68 - 713.00 = 531 791.68 - 793.00 473.01 - 474.33 = 352 553.01 - 554.33 = 412 633.01 - 634.34 = 472 713.01 - 714.34 = 532 793.01 - 794.34	= 58	790.34	-	789.01	529	=	710.34	709.01 -	469	=	630.34	-	629.01	409	=	550.33	-	549.01	= 349	470.33	469.01 -
471.68 - 473.00 = 351 551.68 - 553.00 = 411 631.68 - 633.00 = 471 711.68 - 713.00 = 531 791.68 - 793.00 473.01 - 474.33 = 352 553.01 - 554.33 = 412 633.01 - 634.34 = 472 713.01 - 714.34 = 532 793.01 - 794.34						=															
473.01 - 474.33 = 352 553.01 - 554.33 = 412 633.01 - 634.34 = 472 713.01 - 714.34 = 532 793.01 - 794.34	= 59					=	713.00				633.00										
	= 59																				
	= 59																-				
	= 59																				
	= 59																				
	= 59																				
	= 59																				
	= 60																				
	= 60																				
	= 60	809.00			543	=			483					423	=	569.00	-	567.68	= 363		
489.01 - 490.33 = 364 569.01 - 570.34 = 424 649.01 - 650.34 = 484 729.01 - 730.34 = 544 809.01 - 810.34	= 60	810.34	-	809.01	544	=	730.34	729.01 -	484	=	650.34	-	649.01	424	=	570.34	-	569.01	= 364	490.33	489.01 -
810.35 - 811.67	= 60	<u>811.6</u> 7	- 1	810.35																	

Gross Earnings = Your earnings before deductions. Earnings Deductions = Amount deducted from your weekly Benefit Amount (WBA).

Computation: Gross Earnings minus \$5.00 times 75% equals the Earnings Deduction. All deductions are rounded up to the next higher dollar.

When your Earnings Deduction is equal to or more than your Weekly Benefit Amount, you are not eligible for benefit payments.



This form **<u>must</u>** be submitted within 10 working days to notify the Shared Work Administrative Unit if an employee is no longer participating in the Shared Work Program.

Status Changes:

- Plan removal could be due to an employee being laid off due to lack of work, a voluntary quit, being fired, or voluntary employee or employer removal from the Shared Work Plan.
- Participants <u>permanently</u> separated from your company <u>must</u> be deleted from the Shared Work Plan.
- Participants <u>laid off</u> for four consecutive weeks or more <u>without</u> a definite return to work date within an eight week period must also be removed from the Shared Work Plan.

Please complete **all** information listed below and fax to the Shared Work Administrative Unit at 360-586-5601 or 360-586-5602.

Company Name and Location	Employment Security (ES) Re	ference Number	Date
Employee Name	Employee Social Security Number (SSN)	Reason For Separation: Quit (Q) Fired (F) Laid Off (LO)	Date of Separation
Example: Doe, John Q	123-45-6789	LO	04/03/09
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			



Please review the Shared Work Payment Report included and report any discrepancies of hours and earnings. If the reported hours and earnings are incorrect, provide the corrected hours and gross earnings in 2.a. and 2.b. below. Please also include any <u>unpaid</u> leave information for employees on the report.

When a claimant certifies eligibility for benefits we pay based on that certification. WAC 192-250-025 says you are responsible for verifying the information contained on the Shared Work Payments Report provided by the department, and reporting any discrepancies in writing to the Shared Work Administrative Unit that is processing your employees' unemployment claims.

Please provide the following information on reporting discrepancies. Make copies of this form if there is more than one employee with a discrepancy.

Business Name:	Claimant Name:
ES Employer Number:	Claimant SSN:
TeleCenter: 980	

- 2. If there is a difference in what your employee reported compared to your payroll records, complete a. and b. below (**regular hours worked also includes paid sick leave, holiday, and vacation hours/earnings**):
 - a. **Regular** hours worked: _____
 - b. **Regular** worked earnings: _____
- 3. If your employee was not available for all work offered, and had **unpaid** leave, what day(s) and hours were **unpaid**?

Please return this form no later than 10 days from date received to the address below (*one for each employee*): The information I have provided is true to the best of my knowledge.

Shared Work employer/representative

Employment Security Department Shared Work Administrative Unit P.O. Box 9046 Olympia, WA 98507-9046

Return to:

Fax: 360-586-5601 or 360-586-5602

Toll free phone: 1-800-752-2500

(_____)_____

Title

Telephone number (including area code)

I agree with what my employer reports to be correct.

Claimant signature

Date

ISE THIS PAGE ONI QTR ENDING DATE M M D D 7	Y Y	E HAS BE 2) CURR						r if y) NOT CURF					NCE	NUM	BER							
M M D D	YY			LUEN			-n		3)									A) E		EEDE	SNICE			
IF THE MAILING AD		ENTER COF							-			UDII		En				4) E	3 n.		ENCE	NOW	DEN	
		ENTER COP										TUDU												
			RECT	-EDERA		JMBER			ENIE	ER COI	RREC	TUBII	NUMBE	ĸ										
			-																					
LING ADDRESS / PO E	DRESS OF	YOUR BL	JSINES	S HAS	CHAP	NGED,	PLE	ASE	ENTE	R NE	W IN	FORM	ATION	I IN TH	е во	XES	PROV	IDED	BEL	.ow.				
	зох																							
· · · · · · · · · · · · · · · · · · ·									STATE															
			7	IP COD																				
CHECK HERE IF TI	HIS IS ALSO	THE																						
PHYSICAL LOCAT	ION OF YOU	JR BUSIN	ESS																					
EET OR ROUTE NAMI		DUVE, SN			А)																			
															6A)	HAS	YOUF		DNE	or Fa	X NU	МВЕ	R CH	IAN
																	ES, EN					BER	BELC	W
, 				SI	ATE			CODE								AREA	A CODE	: 11	HONE		3ER			
INESS E-MAIL ADDRE	ESS															AREA	A CODE	E FA	AX NI	JMBEF	1			
CEASED BUS	INESS - NO	SUCCES	SOR, F	LEAS	E CLO	SE AC	col	UNT				DAT								ACCO				
CONTINUING	BUSINESS	- NO EMF	PLOYE	ES, PL	EASE	CLOSI	E AC	cou	NT						E5 P/						DATE	:r		
	HAVE WASH	INGTON	EMPLO	OYEES	- PLE	ASE C	LOS	SE AC	COUN	т		Μ	M	D	Ŷ	Ŷ		M	M	D	D	Y	Y	
CHANGE IN B	USINESS A	CTIVITY (DESCR	RIBE)																				
NAME CHANG	E. SOLD. L	EASED O	DR OTH	ERWIS	SE TRA	NSFE	RRE	ED BU	ISINE	ss: [N	IAME C	HANGE	EONLY	- OWN	VERSI	HIP DID	NOT	CHAN	NGE. (COMP	LETE	#12 B	ELO\
FULL SAL		PARTIAL S							OF SAL					LAST		NAGE	S WER	e paid)					
FOLL SAL		% OF BUS	SINESS	SOLD:		%		М	MC	D	Y	Y		М	м	D) Y	Y						
HANGE IN BUSINE						CC NA	ME																	
		PARTNERS											DLIAB	ILITY PA		ERSHI	P (LLP) [THER				
									,	- /							JBI NUI							
NEW OWNER'S LAST	NAME							FIRS	ST NAM	E							AREA C	ODE	H	OME P	HONE	NUME	BER	
SSN		r I	<u>r</u> I					L				1	<u> </u>			J							1	
HANGE FORM PR	EPARED B	Ý - LAST N	AME																					
							_																	
	NAME		1	ARE	A CODE	PH	ONE	NUME	BER								0	IOF -	10-	<u></u>	v			
PREPARER'S FIRST																	-		JSE	ONL				
PREPARER'S FIRST													~					חו					5	
PREPARER'S FIRST													OF	FICE N	10.		STAFF	ID		DAT	E		D	10



Update Ownership Information - Required for all changes in owners or officers (Form 5208C-2)

The **Amended Tax and Wage Report** form is now available online at www.forms.go2ui.com.

Use black ink.

All registered employers must complete this form to report changes in ownership or officers. You also can use this form if you have not previously reported this information to the department. Your company's business structure determines which information you must report.

DIRECTIONS: Check the box that represents your business structure^{*}, then complete the required information for that structure in the spaces below.

		ip – include the business c	wner and spou	use.				
	Partnership – incl		· · · · · · · · · · · · · · · · · · ·					
	-	ompany – include all memb tion – include all corporate	•			•	e or officere' e	nouses
		tion – include all corporate						•
	and receive no co			pru	1000			00111000
	Other (please spe	ecify):	– include	info	ormat	tion for at leas	t one contact	person.
1. Business Na	me			2.	Fed	eral ID Number		
3. Preparer's N	ame			4.	UBI	Number		
5. Preparer's P	none)			6.	ES	Reference Numbe	er	
Last Name	· .		First Name	_			М	
- Title			Social Securit	ty Nu	ımber			
Phone Number	()		E-mail Addres	ss (o	ptiona	l)		
Mailing Address								
City			State			Zip	o Code	
Date became ov	vner/officer		End Date (if a	applic	able)			
FOR-PROFIT	CORPORATIONS OI	NLY, PLEASE COMPLETE		IG:				
Amount of sto	ck owned:	Zero percent		ss th	ian 10) percent	10 perce	nt or more
		rs who own 10 percent or mor pchildren, adopted children o			arent,	, grandparent,	Yes	🗌 No
Last Name			First Name				М	
Title			Social Securit	ty Nu	mber			
Phone Number	()		E-mail Addres	ss (o	ptiona	I)		
Mailing Address								
City			State			Zip	o Code	
Date became ov	vner/officer		End Date (if a	applic	cable)			
FOR-PROFIT	CORPORATIONS OI	NLY, PLEASE COMPLETE		IG:				
Amount of sto	ck owned:	Zero percent		ss th	ian 10) percent	🗌 10 perce	nt or more
		rs who own 10 percent or mor pchildren, adopted children o			arent,	, grandparent,	Yes	🗌 No

*Terms used in business structures are defined in rule. You can read the rule (WAC 192-310-010(2)(c)) online at <u>www.wac.go2ui.com</u>.



Employment Security Department WASHINGTON STATE

Unemployment Insurance Division Shared Work Administrative Unit PO Box 9046 Olympia WA 98507-9046 800-752-2500