Registration requirements for corporate officers (Senate Bill 5373, sections 4-6)
Updated October 17, 2007

Q1. Why do corporations have to register their officers? Is there a form?
A. The 2007 Legislature passed a law that requires corporations to register their officers with the Employment Security Department. The primary reasons for the new law are:

1. In most cases, business owners and corporate officers are not eligible for unemployment benefits. They are required to register to make sure people who are not eligible for benefits do not receive them.

2. Corporate officers and other business owners are personally liable if they deliberately try to evade their unemployment tax bills.

The registration form is available online.

Q2. We are a nonprofit corporation. Do we still have to register? Do we have to register our individual corporate officers?
A. It depends. If your nonprofit corporation does not pay its officers, you do not need to register those officers. If your officers are not volunteers and you pay them, you must register them.

Your corporation’s officers include everyone you have designated as such and may include board members. If you’re not sure who your officers are, please check the registration form you submit to the Secretary of State’s office each year.

NOTE: This is a change from how the Employment Security Department initially interpreted the requirements of the law.

Q3. On the form, what do start date and end date mean?
A. The start date is the date that individual started his or her current term as a corporate officer. If he/she is presently an officer, leave the end date blank.

Q4. Do I have to register each corporate officer’s spouse?
A. No, the law only requires sole proprietors to register their spouses.

Q5. What is an ES reference number?
A. It stands for “Employment Security” and is the account number you use to file your quarterly unemployment taxes (box 6 on the 5208-A form). The format of the number is: 123456 78 9.

If the number begins with 600, 601 or 602 and is formatted like this: 60x 456 789, it is the Unified Business Identifier (UBI) number, not the ES reference number.

Q6. I already submit this information to the Secretary of State. Why don't you just get the information from them?
A. The Secretary of State doesn’t capture the same information we need. For example, we need Social Security numbers to make sure that only people who are eligible for unemployment benefits collect them.
Q7. Do I need to register shareholders?
A. You need to register a shareholder only if he or she also is a corporate officer.

Q8. I don't know who the corporate officers are. Where would I find that information?
A. Corporate officers are listed on the annual corporate renewals you file with the Secretary of State or in your corporate minutes.

Q9. Who do I call if I have questions or need help with the form?
A. Please contact your district tax office.

Q10. My business is not a corporation. Why did I get this letter?
A. Your business is classified as a corporate structure with the Secretary of State’s office.

Q11. Do I need to do anything if my business is not a corporation?
A. Not at this time. However, the new law does require other business types to register owner information:
   • Sole proprietorships will register the business owner and spouse.
   • Partnerships will register all partners.
   • Limited liability companies will register all members.

   The department is developing forms so that businesses can report required information together with quarterly tax reports. We will send a notice to affected businesses when the information is due.

   NOTE: This answer has been updated based on the new law.

Q12. Where can I read the new law?
A. To read the law, log onto www.rcw.go2ui.com. RCW 50.12.070(2) outlines the new registration requirements. RCW 50.04.165, RCW 50.04.310 and RCW 50.24.160 describe changes that affect corporate officers in 2008 and 2009.

Q13. Can I register corporate officers online?
A. The registration form is available online, but it cannot be submitted online. You can type in the information, print and mail the form to UI Tax and Wage Administration, Attn: Status Unit, P.O. Box 9046, Olympia, WA 98507-9046 or fax it to us at 360-902-9264.

Q14. You are asking for a lot of personal information (e.g., names and Social Security numbers). What is the Employment Security Department doing to make sure the information I provide is kept safe?
A. The department is committed to keeping your information secure and has several measures in place to ensure that it is safe.
   • Information is stored in the department’s secure data systems, and access to those systems is limited to people who need the information to do their jobs, such as tax auditors and people who process unemployment claims. These are the same systems that store the names, Social Security numbers, number of hours worked and amount earned for all workers in the state.
- When we receive your information, we store the forms in a secure room until the information is entered into our computer systems. Then, we shred the paper forms. If we need to print information at a later date, those copies also will be shredded.

- The laptops that agency staff use when out in the field are password-protected and encrypted. If someone stole one of these computers, he or she would not be able to access any of the information on that computer or use it to get into the agency’s data systems.

- Personal information, such as names and Social Security numbers, are not public information. Federal and state laws specifically protect that information from disclosure through public records requests.

**Q15. I did not receive a registration form in the mail. Am I still required to register?**

A. You are required to register corporate officers if your corporation has employees in Washington, whether or not you received a form in the mail. The form is available online. If your corporation does not currently have employees, but adds employees in the future, you will be required to register the officers at that time.

If your corporation does not have any employees, only bona fide officers, you do not need to register those officers.

**Q16. Does the new law apply to corporations outside Washington?**

A. The law applies to all corporations that have employees in Washington, even if the corporation is based in another state or country or if it is organized as a domestic or foreign corporation. The law applies generally to corporate officers, regardless of where they reside.