

OFFICE OF UNEMPLOYMENT COMPENSATION AND PLACEMENT  
UNEMPLOYMENT COMPENSATION  
DIVISION

DUPLICATE  
EMPLOYER KEEP THIS  
COPY.

P. O. BOX 367 OLYMPIA, WASHINGTON

EMPLOYER'S CONTRIBUTION REPORT FOR PAY PERIODS ENDING WITHIN

THE QUARTER ENDING

*in full April 18, 1945*

Please read the instructions carefully on the reverse side of the Employer's copy. Typewrite or print this report in ink. This report and remittance is due on the first day of the month following the close of the quarter covered by this report and is DELINQUENT if not received in the office of the Unemployment Compensation Division on or before the last day of the month following the close of the quarter. DO NOT SEND CASH OR STAMPS.

MONTH  
DAY  
YEAR

(8) THIS REPORT DUE

(1) Number of covered workers employed in the last pay periods, ending within each calendar month of the quarter. (Read instructions on reverse side of employer's copy for method of computing these figures.)

1st Month 10 2nd Month 10 3rd Month 8

(2) AMOUNT OF WAGES PAYABLE:

A. Total wages payable during this quarter for employment.  
(Include other remuneration and gratuities) - - - - \$ 2423.95

B. Deduct wages payable included in ITEM A which are in excess of the first \$3000.00 for each worker during the calendar year. - - - - \$ \_\_\_\_\_

C. Wages payable  
Subject to contributions (Item A minus Item B) - - - - \$ 2423.95

— COMPUTATION OF REMITTANCE —

(3) Contribution for this quarter (2.7% of total wages line 2-c)..... \$ 65.45

(4) Debit or credit memoranda attached  
List numbers ( ) Net 65.45

(5) Add interest at the rate of 1/30th of 1% (.000333) for each day of Delinquency on ALL contributions.....

(6) TOTAL PAYMENT:

MAKE CHECKS PAYABLE TO "UNEMPLOYMENT COMPENSATION DIVISION"

(7) Has a change of ownership or transfer of business taken place this quarter? No  
(Yes or No)  
*BUT CLOSED BUSINESS APRIL 18TH.*  
(If "Yes" attach statement called for in ITEM 7 of instructions)

Do not make adjustments for prior quarters on this report. Submit a separate report for each quarter so affected. (See ITEM 4 of instructions)

If you had no employment during a calendar quarter insert the word "NONE" in ITEMS 1 to 6 inclusive and mail ORIGINAL COPY.

(11) I certify that the information contained in this report is true and correct; that the wages reported represent wages payable for employment in pay periods ending in the quarter indicated above; and that no part of the contribution reported was, or is to be, deducted from workers wages.

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4/30 1945 (Business Name) \_\_\_\_\_  
Date Signed

(Signed) \_\_\_\_\_

(Title) \_\_\_\_\_

(12) Do not write in this space. Cont. Int. Total

Audited by \_\_\_\_\_ Cr-Dr Memo. Issued No. \_\_\_\_\_ Amount \_\_\_\_\_

EMPLOYER KEEP THIS COPY

(9) EMPLOYER'S NAME AND ADDRESS IN ABOVE SPACE.

EMPLOYER KEEP THIS COPY

(10) EMPLOYER'S NUMBER

CENTRAL OFFICE  
SEA

**EMPLOYER KEEP THIS COPY**

(14) Date  
 Quarter Ended 4/18/48  
 (15) Employer's Number  
 [Redacted]

(16) Total number of pages of this return including continuation sheets attached.  
 If there is not enough space to list all employees on this sheet use Schedule "A" Continuation Sheets (S. F. 5208-1) in addition to this sheet. Each such Continuation Sheet MUST be NUMBERED beginning with NUMBER 2. See instructions.

(13) Enter in above space employer name and address

This Report must be mailed in time to reach the Office of the Unemployment Compensation Division, Olympia, Washington, on or before the last day of the Month following the close of the quarter covered.

LINE NUMBER	(17) EMPLOYEE'S SOCIAL SECURITY ACCOUNT NUMBER.	(18) NAME OF EMPLOYEE (TYPE OR PRINT)	(19) TOTAL SUBJECT WAGES FOR THE QUARTER		(20) SEASONAL WAGES (INCLUDED IN TOTAL WAGES.)	
			DOLLARS	CENTS	DOLLARS	CENTS
1	[Redacted]	Y. URAKAWA (OUT 4/18)	320	-		
2	[Redacted]	Y. OHNO (OUT 3/10)	158	50		
3	[Redacted]	M. HADA (OUT 4/18)	276	00		
4	[Redacted]	HARUKO NISHIMURA (OUT 4/17)	97	75		
5	[Redacted]	YUKIO KAWATO (OUT 3/28)	213	00		
6	[Redacted]	R. SAKAMOTO (OUT 3/3)	208	30		
7	[Redacted]	SUMIMOTO (OUT 4/18)	237	90		
8	[Redacted]	BENITO LEGARDA (OUT 4/18)	227	00		
9	[Redacted]	MRS. HAMADA (2/10-4/18)	140	00		
10	[Redacted]	S. URAKAWA (4/18)	320	-		
11		FRANK NISHIMURA (3/5-4/18)	111	50		
12		S. KOBAYASHI (3/1-4/18)	114	00		
13						
14						
15						
16						
17						
18						
19						
20						

(21) Totals for this page No. of Employees 1 242395

(22) Totals for this report (Must agree with total wages item 2-c) No. of Employees 1 242395

DETACH HERE

## GENERAL INSTRUCTIONS

This form is to be used by each employer of one or more individuals in reporting and paying the contributions imposed under the Washington Unemployment Compensation Act. This act imposes an employer's contribution of 2.7 per cent upon wages payable by each employer. An explanation of the principal provisions and requirements of the act is outlined below:

### WAGES THAT ARE SUBJECT TO CONTRIBUTION:

All wages payable to employees, with certain exceptions, are subject to contribution. Subject wages include not only money but the fair value of any other thing earned by an employee from the employer for work done, such as meals, lodging, clothing, or merchandise. In general, subject wages include the following:

- (1) Wages payable to temporary or part-time employees.
- (2) Salaries or wages payable to officers of corporations.
- (3) Wages payable to employees irrespective of age.
- (4) Commissions payable to employees.
- (5) Meals furnished to employees.
- (6) Bonuses, gifts, and prizes payable to employees.
- (7) Vacation allowances.
- (8) Wages payable to relatives of partners or corporate officers working for the partnership or corporation.
- (9) Wages payable by an individual employer to a son or daughter, who is 21 or more years of age.

### WAGES THAT ARE NOT SUBJECT TO CONTRIBUTIONS:

Wages that are not subject to the payment of contributions thereon include:

- (1) Amounts over and above the first \$3000 of remuneration payable to each individual employee reportable to this agency by any one employer for services rendered in any one calendar year. This exemption applies only to the wages payable to the employee from one employer and not to the total wages payable by all employers.
- (2) Compensation for services which are not covered by the Act, such as agricultural labor and domestic service in a private home.
- (3) Payments made by employers under certain plans providing for retirement, sickness or accident, medical and hospitalization expenses, or death.
- (4) Dismissal payments which the employer is not legally required to make.
- (5) Tips paid directly to an employee by a customer of the employer, provided that they are not required to be accounted for by the employee to the employer.

### QUARTERLY CONTRIBUTION REPORT AND WAGE REPORT:

For the filing of reports and payment of contribution, the year is divided into four quarters of three months each, as follows: First Quarter—January, February and March; Second Quarter—April, May and June; Third Quarter—July, August and September; Fourth Quarter—October, November and December. The report covers pay periods ending within the calendar quarter. The term "pay period" means that period of time during which the wages due on any pay date were earned. For example, if a pay date falling on October 2 covered wages earned from September 22 to 30, inclusive, the pay period would be considered as one ending in September.

The amount of wages shown on the report for the fourth quarter of any calendar year should include wages payable for employment after the last pay period ending in December up to and including December 31. The report for the first quarter of any calendar year should include only wages payable for employment on and after January 1.

Every employer must make a report on this form for the first quarter within which subject wages are payable to his employee or employees and for each quarter thereafter (whether or not subject wages are payable therein) until he files a "final return".

The report must be mailed or delivered to the Unemployment Compensation Division, Olympia, together with remittance to cover the amount of contribution due. Checks or money orders should be made payable to the "Unemployment Compensation Division." **Do not send cash or stamps.**

The report and remittance for each quarter are due on the first day of the month and must be mailed in time to reach the office of the Unemployment Compensation Division on or before the last day of the month following the end of the calendar quarter for which such contribution has accrued. For example, the report and remittance covering the quarterly period of July, August and September become due on October 1 and becomes delinquent if not received by the Division on or before October 31.

After an employer has once filed a report on this form, a blank form will be mailed to him every three months; but if at any filing period his form should fail to reach him, the employer should write to the Unemployment Compensation Division or secure a form from a local office so that he can submit his report on time.

### FINAL REPORTS:

Any person who ceases to pay subject wages must file a final report on this form. He should write the words "final report" at the top of the form, showing the period which it covers and the date of the last payment of subject wages, and mail or deliver it, accompanied by a remittance of the contribution due, to the Unemployment Compensation Division to reach that office on or before the thirtieth day after such date. (See Item 7 of Instructions.)

### RECORDS:

Every employer must keep proper records to enable him to fill in the report accurately for each employee and to permit verification of the amount of contribution due and the wages payable to each employee. The employer's copy of the form and copies of all schedules and statements must be kept by the employer at his principal place of business.

### INTEREST:

If contributions are not paid when due, interest accrues at the rate of 1 per cent per month, or 1/30 of 1% (.000333) for each day of delinquency from the due date of the report to date of payment.

### FAILURE TO FILE REPORT OR PAY CONTRIBUTION:

If an employer fails to file a report, the Unemployment Compensation Division may arbitrarily make a report in behalf of the employer which shall be deemed prima facie correct. If an employer does not pay the amount of an assessment within ten days after the service or mailing of a notice and demand for such payment, the Unemployment Compensation Division may collect the amount of the assessment by the distraint, seizure, and sale of the property of the delinquent employer. The filing of a valid protest and petition for hearing within ten days after service or mailing of a notice of assessment may stay the distraint and sale of the employer's property. The filing of such protest and petition for hearing shall not affect the right of the Unemployment Compensation Division to perfect a lien upon the property of the employer.

### HOW TO FILL IN THIS FORM

The blank report form is furnished in duplicate: The original is to be mailed to the Unemployment Compensation Division; the duplicate is to be retained by the employer.

### SCHEDULE A—EMPLOYER'S REPORT OF SUBJECT WAGES PAYABLE TO EACH EMPLOYEE:

Schedule A should be completely filled in before any entries are made in the employer's contribution report, form S. F. 5208. The item numbers which follow correspond with the numbers which appear on the face of the report.

**Item 13.** Employer's name and address: Enter here employer's name and address as shown in Item 9. (See Item 9 of instructions.)

**Item 14.** Date quarter ended: Enter here the last day of the three month period covered by the report, i.e., March 31, June 30, September 30, or December 31.

**Item 15.** Employer's number: Enter here employer's number identical with that entered in Item 10. (See Item 10 of instructions.)

**Item 16.** In case the space on Schedule A of this form is insufficient to permit the listing of all employees to whom subject wages were payable during the quarter, use continuation sheets, Form S. F. 5208-1, a supply of which may be obtained from the Division upon request. Enter in Item 16 the total number of pages comprising the return, including the continuation sheets attached. On the continuation sheet enter in this space the page number. The first continuation sheet will be Page 2, the second, page 3, etc.

**Item 17 Employee's Social Security Account Number:** Enter in this column the account number assigned to each employee by the Federal Social Security Board. If the employee does not have a number but holds a receipt issued to him by an office of the Social Security Board, acknowledging that he has filed an application for a number, enter "receipt issued" together with the name and address of the employee exactly as shown on the receipt. If the employee has neither a number nor a receipt, the word "unknown" should be entered in this column and the employee or his employer **must** make application for a number at the nearest local office of the Social Security Board or at the office of the Collector of Internal Revenue. The employer shall notify the Unemployment Compensation Division of the Social Security Account Number immediately after he has obtained it.

**Item 18. Name of employee:** Type or print in this column the name of each employee to whom subject wages were payable during the quarter. If practicable, the name should be entered exactly as it appears on the employee's Social Security Account Number card issued to him by the Social Security Board. In case the last name or any initial is known by the employer to be different from that shown on the Social Security Account Number card, enter on the first report on which the employee's name is reported the name as shown in the employer's records followed by the name shown on the Social Security Account Number card. In subsequent reports enter only the name as shown in the employer's records.

**Item 19. Total subject wages for the quarter:** Enter in this column the total of subject wages payable to each employee during the quarter. (See general instructions, "Wages not subject to contribution.") After the full amount of \$3000.00 has been reported as subject wages for any one employee in a calendar year, it is thereafter necessary to report on Schedule A the Social Security Account Number and name of such employee, entering in Column 19 the symbol "O".

**Item 20. Seasonal wages:** This column to be used **only** by an employer who has been declared a "seasonal employer" and has been so informed by the **Unemployment Compensation Division**. Enter here for each employee that portion of the wages payable within the quarter which is earned **within** the operating season as designated by the Unemployment Compensation Division. Wages reported in this column **must** be included in the total subject wages reported in Column 19.

**Item 21. Totals for this page:** Enter here the totals of Columns 19 and 20 of each page. Enter the number of employees listed on the page in the space provided.

**Item 22. Totals for this report:** Enter here the grand totals for this report in Columns 19 and 20, including Schedule A as well as all continuation sheets. The grand total of Column 19 in Item 22 **must** be identical with the total in Item 2 (c), Total Wages Payable subject to Contributions. Enter the total number of employees listed for the quarter in the space provided.

#### **S. F. 5208—EMPLOYER'S CONTRIBUTION REPORT:**

After completing Schedule A, the employer should fill in the contribution report. Enter in the title of the report the last day of the three month period covered by the report, i.e., March 31, June 30, September 30, or December 31.

**Item 1. Number of covered workers:** Enter in this item the figure obtained by counting the number of covered employees during the last pay period ending within each month (including for this purpose employees in the last pay period who received remuneration in excess of \$3000.00 for services performed during previous pay periods of the same calendar year.) If the employer maintains pay rolls for periods of varying lengths (weekly, semi-monthly, monthly, etc.) this figure should be obtained by adding together the employees who appear on all such last pay rolls within each month. Should there be no employees during the last pay period, enter "None".

**Item 2 (a). Total wages payable:** Enter here the total amount of all wages payable for all pay periods ending within the calendar quarter. Include in this item the reasonable cash value of remuneration for services in any medium other than cash and special payments such as bonuses, gifts, or prizes. (See general instructions.)

**Item 2 (b). Wages payable in excess of \$3000.00:** Enter here wages in excess of the first \$3000.00 of remuneration payable to each individual employee for services rendered within one calendar year reportable to this agency and included in Item 2 (a).

**Item 2. (c). Wages payable subject to contribution:** Enter here the difference between Items 2 (a) and 2 (b). (Item 2 (c) must agree with Item 22 of Schedule A.)

**Item 3. Contribution for this quarter:** Enter here the amount of employer's contribution due for the quarter, figured at 2.7 per cent of Item 2 (c), "Wages Payable Subject to Contribution."

**Item 4. Debit or credit memoranda:** This space is to be used only for the reporting of underpayments or overpayments of the **Employer's Contribution** acknowledged by the Division and evidenced by **copies of debit or credit memoranda attached**. If there are both a debit and a credit to be reported, only the net difference between the two will be entered in Item 4. If a previous underpayment has been discovered for which a debit memorandum has not been received, report the amount of such previous underpayment on a **separate contribution report**, writing the word "supplemental" at the top thereof, indicating the period to which the underpayment applies and accompany the report by a statement of explanation.

If a previous overpayment has been discovered for which a credit memorandum has not been received, the employer should apply to the Division for a credit memorandum, setting forth the facts in support of the claim. Enter on the line provided the numbers of the Debit and/or Credit Memoranda attached.

**Item 5. Interest:** Enter here the amount of accrued interest on this contribution if delinquent. Compute the interest at the rate of 1 per cent or 1/30 of 1% (.000333) for each day of delinquency. The delinquent period is the number of days from the last day of the month following the quarter reported to and including the date of receipt of the contribution report and remittance in the office of the Unemployment Compensation Division. Also enter here the amounts of underpayments or overpayments of **interest on prior returns** as indicated by debit or credit memoranda attached. If there are both underpayments and overpayments of interest, only the net difference between the two will be entered in Item 5.

**Item 6. Total payment:** Enter here the total payment resulting from the foregoing computations. A remittance covering this amount **must** be enclosed with the report.

**Item 7. Indicate here whether a change of ownership or a transfer of the business covered by this report has taken place during this quarter.** If a change of ownership or other transfer of the business for which this report is filed has taken place during the quarter and you are the **new** owner or operator of the business, attach to the report a statement in duplicate, giving the name, address and number, if known, of the previous owner or operator and the date on which the business was purchased or otherwise acquired. Do not use your predecessor's employer account number. A new number will be issued to you by the Division, following the receipt of the statement.

If you are the previous owner or operator and this is your final report, the words "Final Report" should be indicated on the top of the form and a statement furnished in duplicate, attached to the report, giving the name and address of the new owner and the date acquired, together with the address at which the records of this business will be kept and, if known, the name of the person keeping such records.

**Item 8. This report due:** Make no entries in this space. The due date of the report for this quarter will normally be indicated in this space by the Division. This report becomes delinquent at the end of the month following the close of the calendar quarter reported.

**Item 9. Employer's name and address block:** Type or print the employer's name and address unless shown on the form when received. If already shown, make any changes necessary to show correct name and address.

**Item 10. Employer's number:** Enter here (if not already filled in by the Unemployment Compensation Division) employer's number assigned by the Division. Please see that this number is accurately entered. Do not enter the number assigned to a previous owner.

**Item 11. Signature:** Each report must be signed (1) by the individual if the employer is an individual; (2) by a principal officer if the employer is a corporation; (3) by a responsible and duly authorized member or officer having knowledge of its affairs if the employer is a partnership or other unincorporated organization; or (4) the fiduciary if the employer is a trust or estate.