



## 2017 Annual Tax Incentive Report for Preferential Tax Rates/Credits/Deduction/Exemptions Worksheet - Electronic Filing Required

|   |   |
|---|---|
| Department of Revenue Tax Registration Number (TRN)<br>_____ - _____ - _____  |   |
| Name of Business as Registered<br><br>  |   |
| Total number of employees statewide (as reported to<br>Employment Security) on December 31 <sup>st</sup> of the report year<br><br><div style="text-align: center;">_____</div>   | Employment Security Department (ESD) Number(s)<br>(e.g. 123456-78-9)<br><br>_____<br>_____<br>_____   |
| Tax Incentives taken (check the boxes that apply):<br><input type="checkbox"/> Aerospace FAR Part 145 Repair Station<br><input type="checkbox"/> Aerospace Manufacturer<br><input type="checkbox"/> Aerospace Non-Manufacturing<br><input type="checkbox"/> Aluminum Smelter Tax Incentives<br><input type="checkbox"/> Data Center Sales & Use Tax Exemption<br><input type="checkbox"/> Electrolytic Processing Industry Tax Incentive<br><input type="checkbox"/> Gas Distribution Business Sales & Use Tax Exemption<br><input type="checkbox"/> Government Funded Mental Health Services Deduction<br><input type="checkbox"/> Newspaper Industry Incentive<br><input type="checkbox"/> Semiconductor Cluster Incentives | Percentage of activities reflected in this report supported<br>by tax incentives:<br><div style="text-align: center;">_____ %</div><br>Report Contact:<br>Name _____<br>Phone _____<br>E-mail _____ |

Check this box if you manufacture tooling for aerospace.

**You must choose one of the following:**

- Have manufacturing or business sites in Washington and are reporting by site.
- Prefer to report "All Washington Employment" on a single report or have no manufacturing or business sites in Washington. On page 2, under Manufacturing Site Details, enter "All Washington Employment" as your Physical Address 1. Answer all questions using "Statewide" employment data.
- No business sites and no employees in Washington State.

**You must file the Annual Tax Incentive Report(s) electronically with the Department of Revenue by May 31, 2018.**  
 To file electronically, go to <http://dor.wa.gov/TaxIncentiveReporting>. If you need help logging in, call 1-877-345-3353 or (360) 705-6213.

If you are unable to file the report electronically as required, please call (360) 705-6210 to request a waiver from this requirement **prior to the due date**.

**WARNING:** If you do not file a complete report, the Department will declare the amount of taxes reduced, credited, or exempted for the year in which incentives are claimed to be due immediately, with interest.

**BUSINESS/MANUFACTURING SITES**

How many business/manufacturing sites do you have in Washington that were supported by tax incentives during this calendar year? \_\_\_\_\_

**BUSINESS/MANUFACTURING SITE DETAILS**

You must submit a separate report for each manufacturing or business site benefiting from a tax incentive, unless you chose the option to submit as "All Washington Employment." If you claimed tax incentives covered by this report in 2017 and your site was opened prior to 2017, you must file a report for 2017 and 2016. The report is not confidential and will be disclosed to the public.

**Description**

Physical address 1 \_\_\_\_\_

Physical address 2 \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Report contact person \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax \_\_\_\_\_

Email \_\_\_\_\_

Date of first business activity \_\_\_\_\_ Date of last business activity \_\_\_\_\_

Reason for end of business activity at this site  Moved  Sold  Closed

**Description of New Site**

New site - Physical address 1 \_\_\_\_\_

New site - Physical address 2 \_\_\_\_\_

New site - City \_\_\_\_\_ New site - State \_\_\_\_\_ New site - Zip \_\_\_\_\_

If end of business was due to a purchase or merger with another company, please enter:

New - Company Name \_\_\_\_\_

New - Company TRN \_\_\_\_\_

- No Medical Plan Offered
- No Dental Plans Offered
- No Retirement Benefits Offered

You are required to make a good faith effort to substantially respond to all report questions. If a question does not apply to your business, answer the question using zero (0). Responses such as "various" or "please contact for further information" will not be considered valid.

**SECTION 1a - EMPLOYMENT INFORMATION**

| <b>OCCUPATIONS/<br/>STANDARD OCCUPATION CODE</b>   | <b>1</b><br>Total no. of<br>employees<br>in this<br>occupation | <b>2a</b><br>Minimum<br>Wage - \$10<br>(%) | <b>2b</b><br>\$10.01 - \$15<br>(%) | <b>2c</b><br>\$15.01 - \$20<br>(%) | <b>2d</b><br>\$20.01 - \$30<br>(%) | <b>2e</b><br>\$30.01 & Over<br>(%) | <b>3a</b><br>Full-Time<br>Employees<br>(%) | <b>3b</b><br>Part-Time<br>Employees<br>(%) | <b>3c</b><br>Temporary<br>Employees<br>(%) | <b>4</b><br>Medical<br>Benefits<br>% Eligible | <b>5</b><br>Retirement<br>Benefits<br>% Eligible |
|--|--|--|------------------------------------|------------------------------------|------------------------------------|------------------------------------|--|--|--|---|--|
| <b>Management</b> (SOC 11-0000)  |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Business, financial, and legal operations</b><br>(SOC 13-0000, SOC 23-0000)           |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Computer, mathematical, architecture, and engineering</b> (SOC15-0000, SOC 17-0000)   |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Life, physical, and social science</b> (SOC 19-0000)                                  |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Community and social services</b> (SOC 21-0000)                                       |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Education, training, and library</b> (SOC 25-0000)                                    |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Healthcare practitioners, technical, and support</b><br>(SOC 29-0000, SOC 31-0000)    |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Protective services, building, and grounds maintenance</b> (SOC 33-0000, SOC 37-0000) |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Sales and service</b> (SOC 41-0000)   |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Office and administrative support</b> (SOC 43-0000)                                   |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Construction and extraction</b> (SOC 47-0000)   |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Installation, maintenance, and repair</b> (SOC 49-0000)                               |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Production, non-construction trades, and craft</b><br>(SOC 51-0000)                   |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Transportation and material moving</b> (SOC 53-0000)                                  |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |
| <b>Other (forest, fishery, agriculture, military, arts, entertainment, and media)</b>    |  |  |                                    |                                    |                                    |                                    |  |  |  |   |  |

**SECTION 1b – TEMPORARY STAFFING**

1. How many people did you hire through temporary staffing firms? \_\_\_\_\_
2. What are the top three occupational codes in which those workers were placed? (See instructions for a list of Occupation Codes)
1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
3. What was the average length of temporary employment?
- 0 - 30 days     31 - 60 days     61 - 90 days     91 days - 1 year     over 1 year     Not Applicable

**SECTION 2a – MEDICAL PLANS**

**A separate Section 2a must be completed for each Medical Plan.  
Please make additional copies of this page as needed.**

No Medical Plans Offered.

**MEDICAL PLAN (medical insurance, health savings accounts, etc.):**

Description of Medical Plan (Fee for service, HMO, PPO, Taft-Hartley, etc.) \_\_\_\_\_

Percentage of total employees eligible for plan \_\_\_\_\_%

Percentage of eligible employees enrolled in plan \_\_\_\_\_%

Are part-time employees eligible to participate in the plan?    Yes    No

Average percentage of premium paid by each enrolled employee \_\_\_\_\_%

Average monthly contribution paid by employer for each employee \$ \_\_\_\_\_

Can spouses and dependents obtain coverage?    Yes    No

If yes, is there an additional premium paid by employee?    Yes    No

**MEDICAL PLAN MATRIX**

| Is service covered under plan?  | Co-Pay/ Co-Insurance  | Amount of Co-Pay/ Co-Insurance per Use | Deductible  | Annual Deductible per Employee and Spouse/Dependents  | Other (explain) |
|---|---|--|---|---|-----------------|
| <b>Primary Care Provider Services</b><br><input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | \$ _____<br><b>and/or</b><br>_____%    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | <input type="checkbox"/> \$0 - \$100<br><input type="checkbox"/> \$101 - \$250<br><input type="checkbox"/> over \$250 |                 |
| <b>Hospital Services</b><br><input type="checkbox"/> Yes <input type="checkbox"/> No              | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | \$ _____<br><b>and/or</b><br>_____%    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | <input type="checkbox"/> \$0 - \$100<br><input type="checkbox"/> \$101 - \$250<br><input type="checkbox"/> over \$250 |                 |
| <b>Prescription Drug Benefit</b><br><input type="checkbox"/> Yes <input type="checkbox"/> No      | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | \$ _____<br><b>and/or</b><br>_____%    | <input type="checkbox"/> Yes<br><input type="checkbox"/> No | <input type="checkbox"/> \$0 - \$100<br><input type="checkbox"/> \$101 - \$250<br><input type="checkbox"/> over \$250 |                 |

**SECTION 2b – DENTAL PLANS**

**A separate Section 2b must be completed for each Dental Plan.  
Please make additional copies of this page as needed.**

No Dental Plans Offered.

**DENTAL PLAN (dental insurance, etc.):**

Description of Dental Plan (Fee for service, HMO, PPO, Taft-Hartley, etc.) \_\_\_\_\_

Percentage of total employees eligible for dental plan \_\_\_\_\_%

Percentage of eligible employees enrolled in dental plan \_\_\_\_\_%

Are part-time employees eligible to participate in the plan?  Yes  No

Average percentage of premium paid by each enrolled employee \_\_\_\_\_%

Average monthly rate paid by employer for each employee \$ \_\_\_\_\_

What is the annual maximum dental benefit? \$ \_\_\_\_\_ and/or  unlimited

**SECTION 3 – RETIREMENT BENEFITS**

**A separate Section 3 must be completed for each Retirement Plan.  
Please make additional copies of this page as needed.**

No Retirement Benefits Offered.

| Do you offer:   |  | Defined Benefit      | Description  | Percentage of employees              | Maximum contribution to enrolled employees |
|---|--|----------------------|--|--------------------------------------|--|
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No |  | Defined Benefit      | <p><b>Flat-Benefit:</b> Flat dollar amount for years of service in the Plan</p> <p><b>Career Average Benefit:</b> Uses a percentage or average of employee pay over a period of employee participation in the Plan to determine benefit</p> <p><b>Final-Pay Benefit:</b> Uses a percentage or average of employee pay at the end of employee's career to determine benefit in the Plan</p> | Eligible ____%<br><br>Enrolled ____% | <b>N/A</b>                                 |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No |  | Cash Balance Pension | A cash balance plan defines the promised benefit in terms of a stated account balance. Generally, an employer will credit the participant's account with a set percentage of their yearly compensation plus interest.  | Eligible ____%<br><br>Enrolled ____% | \$_____ and/or<br>_____% salary            |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No |  | Other                | Please describe:   | Eligible ____%<br><br>Enrolled ____% | \$_____ and/or<br>_____% salary            |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No |  | Other                | Please describe:   | Eligible ____%<br><br>Enrolled ____% | \$_____ and/or<br>_____% salary            |

**SECTION 3 – RETIREMENT BENEFITS**  
(Continued from Pg: 5)

| Do you offer:            |     | Defined Contribution                                    | Description  | Percentage of employees | Maximum contribution to enrolled employees |
|--------------------------|-----|---|--|-------------------------|--|
| <input type="checkbox"/> | Yes | 401(k) Plan   | A section 401(k) plan is a type of deferred compensation plan in which an employee can elect to have the employer contribute a portion of his or her wages to the plan on a pre-tax basis. The name of the Plan is derived from the section of the Internal Revenue Code which established it. The employee and the employer can contribute. However, an employer contribution is not required.  | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |
| <input type="checkbox"/> | Yes | SIMPLE 401 (k) Plan                                     | A SIMPLE 401(k) Plan is a subset of the 401(k) plan. Under a SIMPLE 401(k) plan, an employee can elect to defer some compensation. However, unlike a regular 401(k) plan, the employer must make a matching contribution or non-elective contribution.   | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |
| <input type="checkbox"/> | Yes | SEP IRA (Simplified Employee Pension Plan)              | A SEP is a Simplified Employee Pension plan. Under a SEP IRA, an employer makes contributions to traditional IRAs (SEP IRAs) set up for eligible employees. A SEP is funded solely by employer contributions, subject to certain percentage-of-pay and dollar limits.  | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |
| <input type="checkbox"/> | Yes | SIMPLE (Savings Incentive Match Plan for Employees) IRA | A SIMPLE IRA plan is an IRA-based plan that gives small employers a simplified method to make contributions toward their employees' retirement and their own retirement. Under a SIMPLE IRA plan, employees may choose to make salary reduction contributions and the employer makes matching or non-elective contributions. All contributions are made directly to an Individual Retirement Account or Individual Retirement Annuity (IRA) set up for each employee (a SIMPLE IRA). | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |
| <input type="checkbox"/> | Yes | Other   | Please describe (Salary Reduction Simplified Employee Pension Plan, Profit Sharing Plan, Money Purchase Plan, etc.):   | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |
| <input type="checkbox"/> | Yes | Other   | Please describe (Salary Reduction Simplified Employee Pension Plan, Profit Sharing Plan, Money Purchase Plan, etc.):   | Eligible ____%          | \$_____ and/or                             |
| <input type="checkbox"/> | No  |   |  | Enrolled ____%          | _____% salary                              |

**SECTION 4 – ADDITIONAL QUESTIONS FOR ALUMINUM SMELTERS,  
ELECTROLYTIC PROCESSING AND GAS DISTRIBUTION**

If you are an aluminum smelter business, how many metric tons of aluminum was smelted at the manufacturing site during the report year?

\_\_\_\_\_ metric tons (MT = 2204.62 lbs).

If you are a chlor-alkali electrolytic processing business or sodium chlorate electrolytic processing business, how many tons of product was produced at the manufacturing site during the report year?

\_\_\_\_\_ tons (2000 lbs).

If you are an aluminum smelter, chlor-alkali electrolytic processing business, or sodium chlorate electrolytic processing business, what was your actual total employment at the manufacturing site for each quarter in the report year?

Q1 \_\_\_\_\_

Q2 \_\_\_\_\_

Q3 \_\_\_\_\_

Q4 \_\_\_\_\_

How many employment positions were affected or will be affected by any employment reductions that have been publicly announced during the sixty-day period preceding the date this report is submitted?

\_\_\_\_\_

If you are a gas distribution business, how many hundred cubic feet of compressed natural gas was sold as transportation fuel during the report year?

\_\_\_\_\_ (CCF = 100 cubic ft)

If you are a gas distribution business, how many million tons of liquefied natural gas was sold as transportation fuel during the report year?

\_\_\_\_\_ (MMt = 1,000,000 metric ton)

Comments:

For report assistance call (360) 705-6210.

To request this document in an alternate format, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

## **Who Must File**

This report is mandatory if you have claimed any of the following tax incentives:

- Aerospace FAR Part 145 Repair Station:
  - Reduced Business and Occupation (B&O) tax rate for FAR Part 145 certified repair stations RCW 82.04.250(3)
  - Sales & Use Tax Exemption for FAR Part 145 certified repair stations RCW 82.08.025661, 82.12.025661
- Aerospace Manufacturer:
  - Reduced B&O tax rate for manufacturers and processors for hire of commercial airplanes and component parts
  - B&O tax credit or exemptions for property and leasehold taxes
  - B&O tax credit for Aerospace product development spending
  - Sales and Use Tax exemption for labor, services, and personal property related to manufacturing of commercial airplanes  
RCW's 82.04.260(11), 82.04.4461, 82.04.4463, 82.08.980, 82.12.980, 82.29a.137, 84.36.655
- Aerospace Non-Manufacturing:
  - Reduced B&O tax rate for Aerospace product development for others
  - B&O tax credit for Aerospace product development spending by non-manufacturers  
RCW 82.04.4461 & 82.04.290(3)
- Aluminum Smelter:
  - Reduced B&O tax rate for aluminum smelters
  - B&O tax credit for property taxes for certain aluminum smelter property
  - Retail sales & use tax exemption for certain property used at aluminum smelters
  - Use tax exemption for the use of natural gas  
RCW 82.04.2909, 82.04.4481, 82.08.805, 82.12.805, 82.12.022(5)
- Data Center Sales & Use Tax Exemption:
  - Sales & Use tax exemption on the purchase of eligible server equipment and power infrastructure for use in eligible data centers  
RCW 82.08.986 & RCW 82.12.986
- Electrolytic processing industry tax incentive:
  - Public utility tax exemption for certain sales of electricity to electrolytic processing businesses  
RCW 82.16.0421
  -
- Gas Distribution Business Sales & Use Tax Exemption
  - Sales & Use tax exemption on the purchase of machinery and equipment used in the production of compressed natural gas or liquefied natural gas as transportation fuel.  
RCW 82.08.02565 & 82.12.02565
- Government Funded Mental Health Services Deduction:
  - B&O tax deduction for amounts received for providing mental health services  
RCW 82.04.4277
- Newspaper tax incentive:
  - Reduced B&O tax rate for printing and/or publishing newspapers  
RCW 82.04.260(14)(a)
- Semiconductor cluster incentives:
  - Reduced B&O tax rate for manufacturers and processing for hire semiconductor materials
  - Sales & use tax exemption for gases and chemicals used by a manufacturer or processor for hire in the production of semiconductor materials  
RCW 82.04.2404, 82.08.9651, 82.12.9651



## Electronic Filing Requirements

You must file this report electronically (RCW 82.32.600) with the Department of Revenue by May 31, 2018. To file electronically, go to our web site at <http://dor.wa.gov/TaxIncentiveReporting>. If you need help logging in call 1-877-345-3353.

If you are unable to file the report electronically as required, please call (360) 705-6210 to request a waiver **prior to the due date**. If an electronic filing waiver is granted, print out the form, complete, and mail or fax to:

Department of Revenue  
Taxpayer Account Administration  
PO Box 47476  
Olympia, WA 98504-7476  
Fax (360) 705-6174

If you have any questions about how to complete this report, please call (360) 705-6210. For questions on electronic filing call 1-877-345-3353.

## **Instructions for Completing Report**

### **Company Information**

It is important that you provide all of the company information requested at the beginning of the report.

- **Department of Revenue Tax Registration Number (TRN):** Enter the business's Tax Registration Number. This number is available on your excise tax return.
- **Name of business as registered:** Enter the name of the business as registered with the Department of Revenue.
- **Number of employees statewide reported to Employment Security:** Enter the number of all of your Washington employees, as reported to Employment Security.
- **Employment Security Department (ESD) number:** Enter the 9 digit ES Reference number. It is the account number you use to file your quarterly unemployment taxes (box 6 on the 5208-A form). It also is printed on the top right corner of your annual tax-rate notice and the statement of benefit charges ESD sends you. The current format of the number is: 123456 78 9. If you are unable to locate your ES Reference number, contact Employment Security at (855) TAX-WAGE (829-9243)
- **Percentage of activities in Washington supported by tax adjustments:** Enter the percentage of jobs in Washington that are supported by eligible incentives. To calculate this percentage, divide the number of jobs directly supported by the tax incentives by the total number of jobs at the site.

**A business site** includes any non-manufacturing facility in Washington where you have employees that are reported to Employment Security.

**A manufacturing site** is one or more immediately adjacent parcels of real property on which the applicable activity occurs. For example, in the case of the aerospace tax incentives, a manufacturing site is one or more immediately adjacent parcels of real property on which manufacturing or processing for hire of commercial airplanes or component parts occurs. Adjacent parcels of real property separated only by a public road comprise a single site. A manufacturing site includes real property on the same site that supports the qualifying activities, including, but not limited to: administration facilities, test facilities, warehouses, design facilities, and shipping and receiving facilities. This also includes portions of the manufacturing site which may also support non qualifying activities.

**All Washington Employment:** At least one report is required for the company. If you do not have a manufacturing site or business in Washington or would prefer to complete one report for the entire company (for each year, if required) you may complete the information for one site entering your site description as "All Washington Employment". Answer all questions with "Statewide" employment data.

Select "**No Business Sites**" if you are an out of state business that has no employees or sites in Washington. You must enter the contact information under manufacturing site detail, but it is not necessary to complete the remaining questions prior to submitting the report.

**To change your mailing address:** Visit our website at <http://dor.wa.gov> or call 1-800-647-7706.

### **Employment Information – Section 1a**

This matrix is organized by employee occupation codes (rows) and wage, employment and benefits information for each occupation code (columns). For each occupation code, you must report total number of employees, the percent of employees in each wage band, the percent of employees that are full-time, part-time, or temporary, the percent eligible in health care, and the percent that are eligible in retirement benefits.

#### **Report jobs reflecting employment for the year ending December 31st of the report year.**

Report jobs at your manufacturing or business sites in Washington. If you have more than one manufacturing or business site, you must file a separate Annual Report for each site. You may use your fourth quarter wage and hour reports filed with the Employment Security Department to complete questions regarding employment.

**Occupation Categories:** Occupation categories are organized by Federal Department of Labor Standard Occupation Codes (SOC). The Department of Revenue has adopted the broadest possible category of SOC major groups, and in some instances has combined SOC major groups. A detailed description of the different SOC major groups is set forth in the SOC Occupational Structure, available online at [www.bls.gov/soc](http://www.bls.gov/soc).

Here are descriptions of some of the jobs included in each SOC major group:

- Management includes:
  - Top executives, advertising, marketing, promotions, public relations and sales managers, and operations specialties managers.
- Business, financial, and legal operations includes
  - Business operations specialists, financial specialists, lawyers, and legal support workers.
- Computer, mathematical, architecture, and engineering includes:
  - Computer programmers, computer software engineers, database, network and computer system administrators and analysts, actuaries, mathematicians, statisticians, architects, surveyors, cartographers, engineers, and mapping technicians.
- Life, physical, and social science includes:
  - Animal, food and soil scientists, biochemists and biophysicists, conservation scientists, foresters, epidemiologists, physicists, chemists, geoscientists, economists, market research analysts, psychologists, sociologists, and urban, and regional planners.
- Community and social services includes:
  - Counselors, social workers, and religious workers.
- Education, training, and library includes:
  - Teachers and library workers.
- Healthcare practitioners, technical, and support includes:
  - Physicians and surgeons, chiropractors, dentists, pharmacists, nurses, hygienists, medical assistants, and medical technicians.
- Protective services, building and grounds maintenance includes:
  - Fire fighters, law enforcement workers, and security guards.
- Sales and service includes:
  - Cashiers, sales representatives, brokers, and telemarketers.
- Office and administrative support includes:
  - Bookkeeping, accounting and auditing clerks, information and record clerks, and material recording, scheduling, dispatching, and distributing workers.
- Construction and extraction includes:
  - Construction trades and extraction workers.
- Installation, maintenance, and repair includes:
  - Equipment, aircraft and automotive installers, and maintenance and repair workers.
- Production, non-construction trades, and craft includes:
  - Assemblers and fabricators, metal workers, plastic workers, machinists, metal furnace and kiln operators, tool and die makers, welders, printers, textile workers, woodworkers, plan and system operators.
- Transportation and material moving includes:

- Aircraft cargo workers, air, rail, and water transportation workers.
- Other (forest, fishery, agriculture, military, arts, entertainment, media, and any others not listed)

**Total number of employees:** See column 1. Enter the total number of employees at your manufacturing or business site(s) in each SOC major group.

**Wage bands:** See columns 2a through 2e. For each SOC major group, enter the percent of total employment in each wage band at your manufacturing or business site(s). To determine wages, use base wage only. This does not include overtime, benefits, or stock options. For employees that earn an annual salary or commission wages, determine hourly wages by dividing their annual earnings by 2080 (this correlates to a 40+ hour work week).

**Full-time/part-time/temporary:** See columns 3a through 3c. For each SOC major group, enter the percent of total employment at your manufacturing or business site(s) that were full-time, part-time or temporary workers.

- In order for a position to be treated as full or part-time, the employer must intend for the position to be filled for at least 12 consecutive months. A position that is intended to be filled for a shorter period of time is a temporary position.
- A part-time position is a position for which the employee may work less than the hours required for a full-time position.
- A temporary worker: (i) works 35 hours per week for 52 consecutive weeks; (ii) works 455 hours, excluding overtime, each quarter for four consecutive quarters; or (iii) works 1820 hours, excluding overtime, during a period of twelve consecutive months.

**Employment Information: Temporary Staffing – Section 1b**

1. Report persons working for your firm obtained through temporary staffing firms for the year ending December 31st of the report year. Report jobs at your manufacturing or business site(s) in Washington. If you have more than one manufacturing or business site, and you have elected to report by site, you must file a separate Annual Report form for each site.
2. Using the occupational codes in Section 1a, report the top three codes in which these temporary staffing positions were placed.
3. For people obtained through temporary staffing firms reported in question 1, Section 1b, report the average duration of their employment at your business for the year ending December 31st of the report year.

**Medical Plans – Section 2a**

A separate Section 2a must be completed for each Medical Plan.

- **Description of medical plan:** Describe the type of medical plan that is available to employees at your company's manufacturing or business site(s). You are not required to disclose the names of the providers.
- **Percentage of total employees eligible for plan:** Enter the percentage of employees at this manufacturing or business site that are eligible for the plan.
- **Percentage of eligible employees enrolled in plan:** Enter the percentage of employees at this manufacturing or business site that are enrolled in the plan.
- **Are part-time employees eligible to participate in the plan?** Check yes or no if part-time employees can participate in any medical plans.
- **Average percentage of premium paid by each enrolled employee:** Enter the average percentage of premium paid by each employee, at the manufacturing or business site that is enrolled in a medical plan.
- **Average monthly contribution paid by employer for each employee:** Enter the average monthly contribution to enrolled employees at the manufacturing or business site. In some instances, employers may make contributions to an employee medical plan, but may not be aware of the percentage of premium cost borne to the employee. For example, employers may contribute to a health plan sponsored by an employee organization or may sponsor a medical savings account or health savings account. In those instances where the employee's contribution to the medical plan is unknown, an employer must report its average monthly contribution to the health plan by dividing the employer's total monthly costs for the health plan, by the total number of employees enrolled in the health plan.
- **Can spouses and dependents obtain coverage?** Enter whether spouses and dependents of employees at the manufacturing or business site(s) are eligible for coverage, by selecting yes or no.

- **If yes, is there an additional premium paid by employee?** If spouses and dependents are eligible for coverage, enter yes or no whether an additional premium must be paid by the employee.
- **Medical Plan Matrix:** Check all boxes that apply to this manufacturing or business site(s) in each category. In addition to the detailed information required for each medical plan, report the amount of enrolled employee point of service cost-sharing for hospital services, prescription drug benefits, and primary care physician services for each health plan. If differences exist within a health plan, the lowest cost option to the enrolled employee must be stated in the report. For example, if employee uses a network of preferred providers, report the amount of point of service cost-sharing using a preferred provider. Employee point of service cost-sharing is generally stated as a percentage of cost, a specific dollar amount, or both. If your plan has services other than the options in the matrix, please explain them in the other section.

### **Dental Plans – Section 2b**

A separate section 2b must be completed for each Dental Plan.

- **Description of dental care services plan:** Describe the type of plan the dental care services plan is.
- **Percentage of total employees eligible for dental care services plan:** Enter the percentage of employees at your manufacturing or business site(s) eligible for the dental plan.
- **Are part-time employees eligible to participate in the plan?** Check yes or no if part-time employees are eligible for this dental care services plan.
- **Percentage of eligible employees enrolled in dental services plan:** Enter the percentage of eligible employees enrolled in this dental care services plan at your manufacturing or business site(s).
- **Average percentage of premium paid by each enrolled employee:** Enter the average percentage of premium paid by employees at your manufacturing or business site(s).
- **Average monthly contribution paid by employer for each employee.** Enter the average monthly contribution to enrolled employees at the manufacturing or business site(s). In some instances, employers may make contributions to an employee health plan, but may not be aware of the percentage of premium cost borne to the employee. For example, employers may contribute to a health plan sponsored by an employee organization or may sponsor a medical savings account or health savings account. In those instances where the employee's contribution to the health plan is unknown, an employer must report its average monthly contribution to the health plan by dividing the employer's total monthly costs for the health plan by the total number of employees enrolled in the health plan.
- **What is the annual maximum dental benefit?** Enter the annual maximum dental benefit for employees at your manufacturing or business site(s).

### **Retirement Benefits – Section 3**

A separate section 3 must be completed for each Retirement Plan.

The retirement benefits section is organized by type of benefit plan. The upper matrix relates to different types of defined benefit plans. The lower matrix relates to different types of defined contribution plans.

For each type of plan, indicate whether or not you offer such plan to employees at the manufacturing or business site(s), the percentage of employees at the site eligible for the benefit, the percentage of eligible employees enrolled in such plan, and your maximum contribution to enrolled employees under each plan. If you have any retirement plans that are not already listed in the matrixes, please describe them and enter the relevant information about such plans.

### **Additional Information - Section 4**

For an aluminum smelter, enter the metric tons of aluminum smelted at this manufacturing site during the report year.

For a chlor-alkali or chlorate electrolytic processing business, enter the tons of product produced at this manufacturing site during the report year.

Enter the total number of employees at the manufacturing site that were reported, on each quarterly wage and hour report sent to the Department of Employment Security.

Enter the number of employees at the manufacturing site that may be affected by any employment reductions (separation of employment, layoffs, etc.) in which a public announcement has been made.

For gas distribution businesses, enter the hundred cubic feet of compressed natural gas sold as transportation fuel during the report year.

For gas distribution businesses, enter the million tons of liquefied natural gas sold as transportation fuel during the report year.