



Small Business Requirements & Resources COVID-19 Impact Webinar October 15, 2020

Webinar Agenda



- **Welcome and overview**
- **Governor's Office of Regulatory Innovation and Assistance / Small Business Liaison Team**
- **Department of Health**
- *Open Mic – Q&A*
- **Employment Security Department**
- *Open Mic – Q&A*
- **Department of Labor & Industries**
- **Department of Enterprise Services**
- *Open Mic – Q&A*
- **Department of Revenue**
- **US Small Business Administration (SBA) - Seattle District / Washington Small Business Development Center (WSBDC)**
- *Open Mic – Q&A*



SBRR Outreach Update

Michael Ervick

Small Business Liaison,
Governor's Office
Regulatory Innovation and Assistance





EXECUTIVE ORDER 12-01

REGULATORY REFORM AND ASSISTANCE TO HELP SMALL BUSINESSES SUCCEED AND GROW

1 (c) The small business liaison team, working with ORIA and Commerce, shall develop an annual outreach program to help agency directors and deputies connect with small businesses around the state and learn about the experiences of small businesses as they work to comply with state regulations. The outreach program may include some or all of the regulatory agencies, with an option for agency participation and geographic outreach to be adjusted annually to ensure a range of issues and agencies will be included over time. Recommendations and results from the outreach program shall be developed and managed by the liaison team and provided by agencies to ORIA each year for inclusion in ORIA's annual report.

How Important is Small Business?



Small business represents **99.86%** of the businesses in Washington State; the economic **safety net** of our local economies; and the **stem cells** of the future economy.

That's pretty important!

We're in This Together



When the state of Washington licensed your business, it agreed to grant you certain rights to access the public – that included employees, customers, suppliers, and investors.

In return, you agreed to accept certain responsibilities in accessing the public – that included the health, safety, and welfare of those very same people.

Thanks for Doing Your Part!





COVID-19 BUSINESS RESOURCES

COVID-19 Reopening Guidance for Businesses and Workers

<https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-reopening-guidance-businesses-and-workers>



We would like to thank the members of the Small Business Liaison Team. Representing 29 different state agencies, these dedicated subject matter experts provide information and assistance to small businesses owners.

Please download a directory of Small Business Liaisons

at  **BUSINESS.WA.GOV**



COVID-19 WORKPLACE OUTBREAK INVESTIGATION & MITIGATION

Laura Newman PhD, MHS
Office of Communicable Disease Epidemiology



- 1 • COVID-19 in Washington State
- 2 • Non-Healthcare Congregate Setting Outbreak Program
- 3 • Non-healthcare Workplace Outbreak Definition
- 4 • Non-healthcare Workplace Outbreak Investigation Objective
- 5 • COVID-19 Transmission Mitigation Strategies
- 6 • Resources

COVID-19 Timeline in WA State



2020

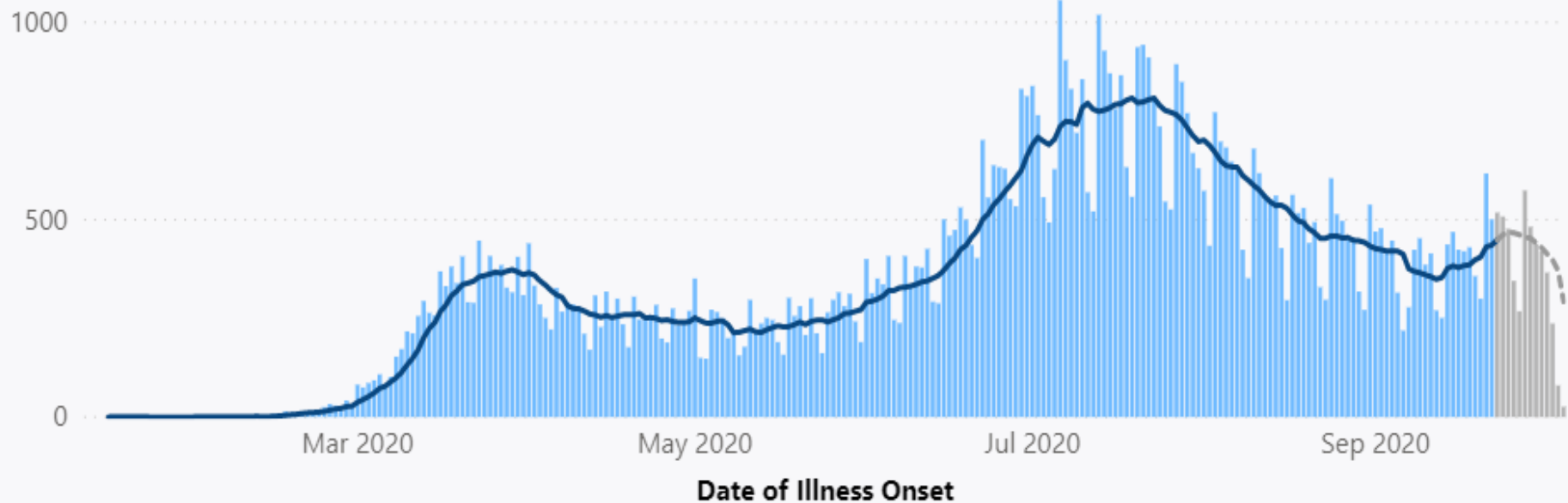
January 21	Snohomish County reports first U.S. case of COVID-19
February 27	Two new cases identified in King and Snohomish Counties
February 28	First COVID-19 death reported in Washington State and U.S.
March 13	Washington State Department of Labor & Industries provides guidance for employers on workplace safety
March 15	Statewide closure of bars and restaurants
March 23	Stay Home, Stay Healthy order issued in Washington
May – June	Parts of the state begin to reopen in phases
July	Safe Start Washington is temporarily placed on hold as state experiences surge of new cases

WA State COVID-19 Cases as of 10/6/20



Confirmed Case Counts

● Confirmed Cases ● Data incomplete for recent dates — Confirmed Cases (7 day rolling avg.) — Incomplete data (7 day rolling avg.)



316 of 90,663 confirmed cases do not have an assigned county. Illnesses from the last 13 days may not yet be reported.

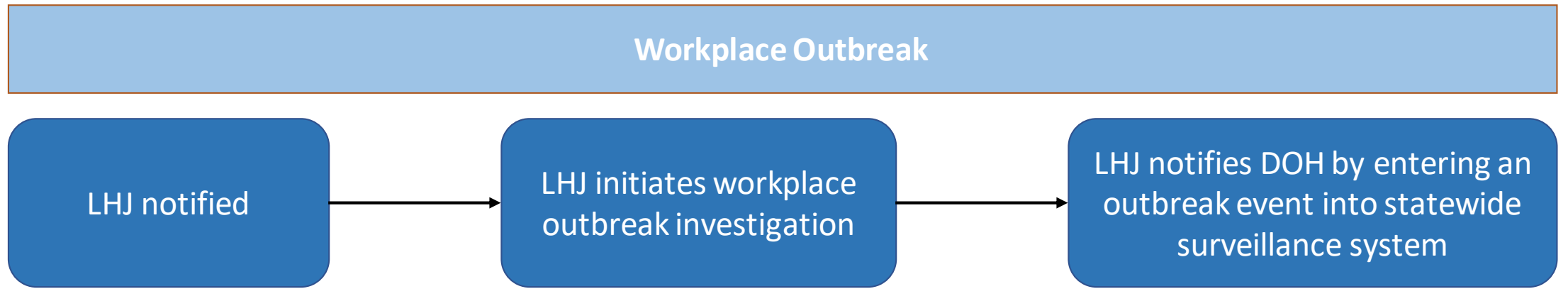
Non-Healthcare Congregate Setting Outbreak Program



Provide subject matter expertise and epidemiological technical support for Local Health Jurisdictions (LHJ) in outbreak response

- Focus on COVID-19 outbreaks in correctional facilities, agriculture facilities, schools, service-providing industries
- Develop setting-specific guidance
- Provide surge capacity for outbreak investigation
- Lead outbreak investigation for multi-jurisdictional outbreaks
- Report on statewide COVID-19 outbreaks

COVID-19 Outbreak Investigations



COVID-19 Non-Healthcare Workplace Outbreak Definition



- **Workplace cluster:**
- Two or more cases of laboratory-positive COVID-19 (PCR or antigen), **AND**
- At least two cases have onsets within 14 days of each other, **AND**
- Plausible epi-link in the workplace (e.g., case-patients work on the same shift or in the same building, or benefit from employee sponsored transportation or housing), **AND**
- No other known epi-linkage outside of the workplace (e.g., case-patients do not share a household, and there is no epi-linkage suggesting transmission is more likely to have occurred during private carpooling or social interactions outside of the workplace).

• <https://www.doh.wa.gov/Portals/1/Documents/5100/420-284-Guidance-NonHC-Workplace.pdf>

Objectives of Non-Healthcare Workplace Investigation Objectives



- Local Health Jurisdiction leads workplace outbreak investigation
- Confirm the number of probable and confirmed cases
- Perform contact elicitation by working with the employer
- Ensure that employers have implemented control measures
- Assess steps that business has taken to prevent further workplace transmission
- Provide technical assistance when necessary
- Determine if mass testing or temporary closure is warranted

COVID-19 Transmission Mitigation



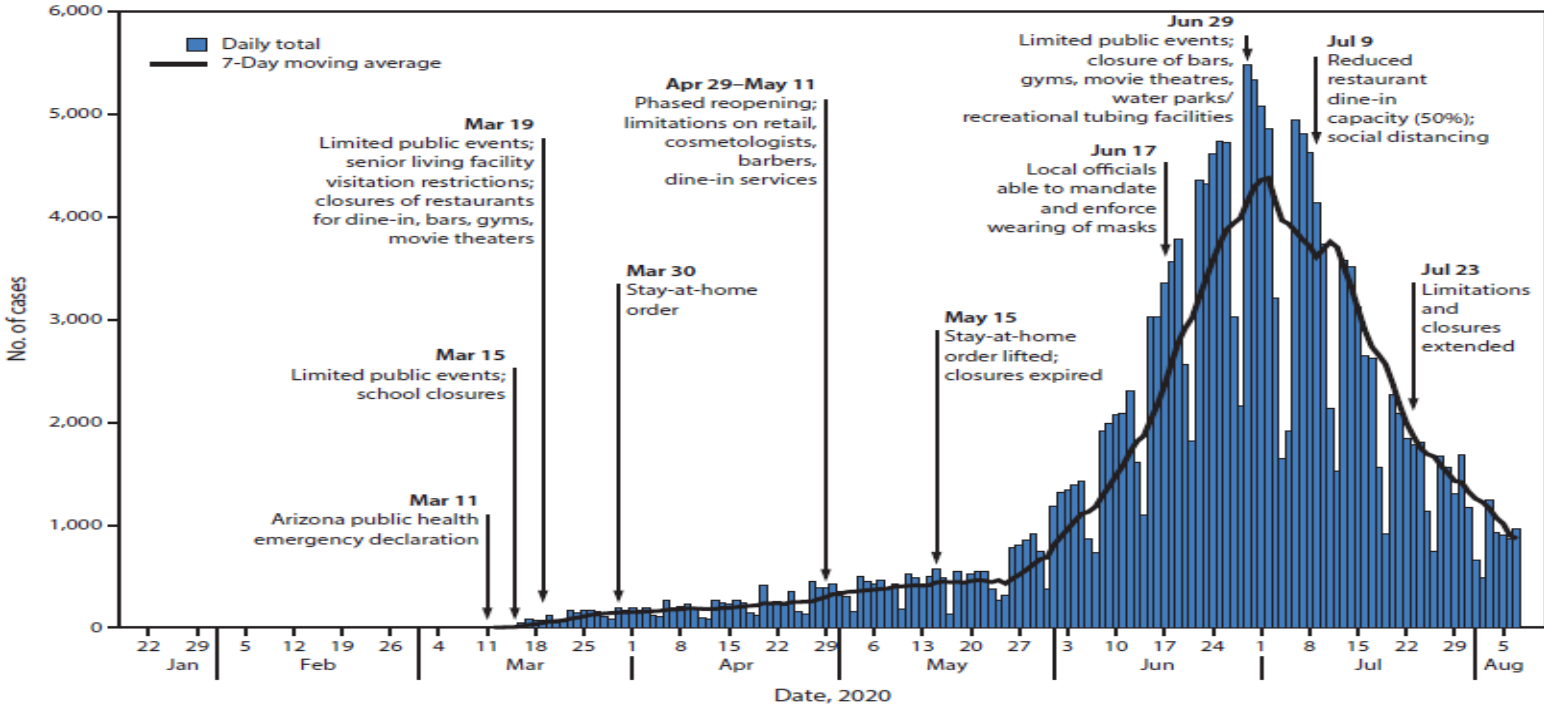
Trends in COVID-19 Incidence After Implementation of Mitigation Measures — Arizona, January 22–August 7, 2020 [MMWR Early Release / October 6, 2020 / 69](https://www.cdc.gov/mmwr/early-release)



COVID-19 Transmission Mitigation



FIGURE. Selected community mitigation measures* and COVID-19 case counts† and 7-day moving averages‡ — Arizona, January 22–August 7, 2020



Abbreviation: COVID-19 = coronavirus disease 2019.
 * Issue dates are the dates the issuing official signed the order implementing the mandatory mitigation measure. In some instances, mitigation measures were effective either immediately or within 1 to 3 days of issue. <https://www.azdhs.gov/preparedness/epidemiology-disease-control/infectious-disease-epidemiology/index.php#novel-coronavirus-admin-orders>; <https://azgovernor.gov/executive-orders>.
 † As of September 1, 2020. Specimen collection date was used for confirmed cases, and symptom onset date was used for probable cases.
 ‡ Plotting of 7-day moving average began when cumulative case count exceeded 20 cases.

Trends in COVID-19 Incidence After Implementation of Mitigation Measures — Arizona, January 22–August 7, 2020 [MMWR Early Release / October 6, 2020 / 69](#)



Additional Resources



- The **CDC Resuming Business Toolkit** is designed to assist employers in slowing the spread of COVID19 and lowering the impact in their workplace when reintegrating employees into non-healthcare business settings.
- <https://www.cdc.gov/coronavirus/2019-ncov/community/resuming-business-toolkit.html>

- **DOH Workplace and Employer Resources & Recommendations**
- <https://www.doh.wa.gov/coronavirus/workplace>

- **Safe Start Washington Reopening Guide**
- <https://www.governor.wa.gov/sites/default/files/SafeStartPhasedReopening.pdf>

- **DOH COVID-19 Workplace Safety Guidance** – Technical support document for local health jurisdictions with detailed info about outbreak investigation
- <https://www.doh.wa.gov/Portals/1/Documents/5100/420-284-Guidance-NonHC-Workplace.pdf>



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Senior Epidemiologist

COVID-19 Outbreak Response

Non-healthcare Congregate Settings Outbreak Program

Office of Communicable Disease Epidemiology

Washington State Department of Health

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COVID-19 Information and Resources



Local Health Departments

www.doh.wa.gov/foodsafetycontact

DOH Webpage

www.doh.wa.gov/Emergencies/Coronavirus

Resources and Recommendations

DOH Information by Phone

1-800-525-0127





Open Mic – Q&A



Unemployment Benefits, Return to Work, Paid Family and Medical Leave...



**Employment
Security
Department**
WASHINGTON STATE



ESD Website Resources

Employment Security Department WASHINGTON STATE

ALERTS (4)

Search [Español](#)

HOME UNEMPLOYMENT PAID LEAVE JOBS & TRAINING UNEMPLOYMENT TAXES EMPLOYER RESOURCES LABOR MARKET INFO NEWSROOM

New to unemployment?
Unemployment benefits may be available if you have recently lost your job.
[Start here](#)

Already applied?
Login to finish your unemployment application or submit your weekly claim.
[Login now](#)

Returning to work
As the economy reopens in phases during the COVID-19 crisis, we and our workforce partners offer continued unemployment and re-employment services.

Please visit the **Return to work** page for a range of resources for workers and employers.
[Return to work](#)

The **Refusal of work** page responds to questions about an employee not returning to their job, as well as potential employer responses.
[Refusal of work](#)

Employers: We can help
We have adopted changes to reduce the burden on employers during the crisis.
[Learn More](#)

Affected by COVID-19

- Lost Wages Assistance** is a federal program that adds \$300 for each week the program remains federally funded. If you receive unemployment benefits for certain weeks **and** you are unemployed or working fewer hours because of the COVID-19 pandemic, you may be eligible for these benefits.
- The federal CARES Act expands unemployment benefits to people affected by COVID-19. If you are not eligible for regular unemployment, learn more about Pandemic Unemployment Assistance here:
[Self-employed and independent contractors](#)
[Sick or caring for a family member](#)
[Lost work or part-time worker](#)

Imposter fraud
Do you suspect someone has filed for unemployment benefits using your information?
[Report it](#)

ESD.WA.GOV

eServices
Apply for and manage unemployment claims, pay taxes and more. Select "Sign in" for a complete list.
[Sign in or create account](#)

User guides: [for individuals](#) | [for employers](#)
Need help? [See technical support](#)
Employers: [Read first before signing in](#)

Coronavirus (COVID-19)
COVID-19 action alerts: Subscribe for email updates about our response to COVID-19
Learn more about ESD's response on the [COVID-19 page](#).
Need other support to cope during COVID-19?
Get the latest information and learn about other resources that may be available to you at Washington State's COVID-19 website. Visit [coronavirus.wa.gov](#).

How to get help
We're here to help. But with 20,000 calls coming into our phone center each day, wait times are very long, and many of you are struggling to reach us.
[Learn more](#)



Business-Friendly Programs



SharedWork –

- The Federal CARES Act cover 100% of the benefits for employers with an approved SharedWork plan.

Business-Friendly PROGRAMS

Among these nationally recognized programs and services are...



SharedWork Program

SharedWork provides flexibility to employers in retaining their skilled employees at reduced hours in place of completely laying them off. An employer can temporarily reduce employees' hours 10 to 50 percent and qualified workers receive partial unemployment benefits to replace a portion of their last wages.

More than 99 percent of businesses who have benefited from this program would recommend it to other employers. SharedWork is a shared win for Washington because businesses win, employees win and communities win!

Apply now! The SharedWork application is easy and takes only about 10 minutes to complete at esd.wa.gov/sharedwork/apply

Visit us at sharedworkwa.com
800-752-2500



Work Opportunity Tax Credit

The program provides a tax incentive for employers to hire certain job seekers. The goal is to help these individuals become economically self-sufficient and to reward employers who give them a chance by reducing their federal business taxes by \$2,400-\$9,600.

Qualified groups include: Veterans, Supplemental Nutrition Assistance Program recipients, long-term unemployed, ex-felons, Supplemental Security Income recipients, vocational-rehabilitation referrals as well as short- and long-term Temporary Assistance for Needy Families recipients.

Federal Bonds can be applied to any job with any employer, in any state, and cover any employee dishonesty committed on or away from the workplace.

Apply at esd.wa.gov/wotc
800-669-9271



Paid Family & Medical leave

Paid Family and Medical Leave is a new statewide insurance program that provides stability for companies while giving Washingtonians support when they can't be at work. The program is funded by premiums paid by many employers and their employees through payroll withholding. Small businesses with fewer than 50 employees are exempt from paying the employer portion of the premium but must still withhold from their employees.

Starting in 2020, all eligible part-time, full-time, seasonal and temporary Washington workers will be able to take leave for their own serious illness or injury; to care for an ill or injured family member; for parental leave for birth, adoption or foster placement of a child; and military family leave.

Visit us at www.paidleave.wa.gov
833-717-2273



Labor Market Information

Our website contains valuable data and analysis of Washington's employment conditions, economy, job market and workforce. The tools and reports help job seekers, employers and public officials make informed career, business and policy decisions.

Data + analysis = informed decisions.

Search our data. It's quick, it's easy and it's right at your fingertips.

- Monthly indicators
- Wage and economic data reports
- Industry and occupational employment estimates

Visit us at esd.wa.gov/labormarketinfo
360-507.9621



Tax and Wage

The Tax and Wage branch ensures employers have a fair and accurate annual unemployment insurance (UI) tax rate. It also verifies and adjusts wage records and provides education on state guidelines and policies related to UI taxes.

UI taxes are paid by employers and are determined by a formula intended to maintain liquidity in the Benefit Trust Fund to pay for unemployment benefits during a severe recession. The two main components of state unemployment taxes are experience-rated tax and social-cost tax. A third, small portion is the Employment Administrative Fund to pay for job seeker programs.

Visit us at esd.wa.gov/employer-taxes
855-829-9243



Washington WorkSource

WorkSource is a partnership of state and local government agencies (including Employment Security), colleges and non-profit organizations that offer employment services for job seekers and businesses. There are about three dozen full-service WorkSource centers open to the public across the state, plus several dozen satellite sites that offer a smaller array of services.

WorkSourceWA.com is a powerful recruitment tool changing the way you look for and hire talent. Our value proposition includes face-to-face support with representatives who offer additional assistance with recruitment, host targeted hiring events and job fairs, provide training resources from apprenticeships to internships and more.

Visit us at WorkSourceWA.com
888-316-5627



Division of Child Support - New Hire Reporting Program -

Report all Newly Hired and Rehired employees within 20 days.

- Rehired: Employees returning after more than 60 consecutive days or needing a new W-4

What to Report

- Employee Info: Name, Addr, SS#, Date of birth, Date of hire
- Employer Info: Name, Mailing Address, FEIN



Why and How?

Impacts Families and Businesses

- Timely enforcement and delivery of child support
- Saves millions by reducing fraud and overpayments in Unemployment, L&I and other benefits.

Free Reporting Options: Visit www.NewHire.wa.gov

- Online Reporting
- Fax: 800-782-0624
- Phone: 800-562-0479
- Multi State reporting



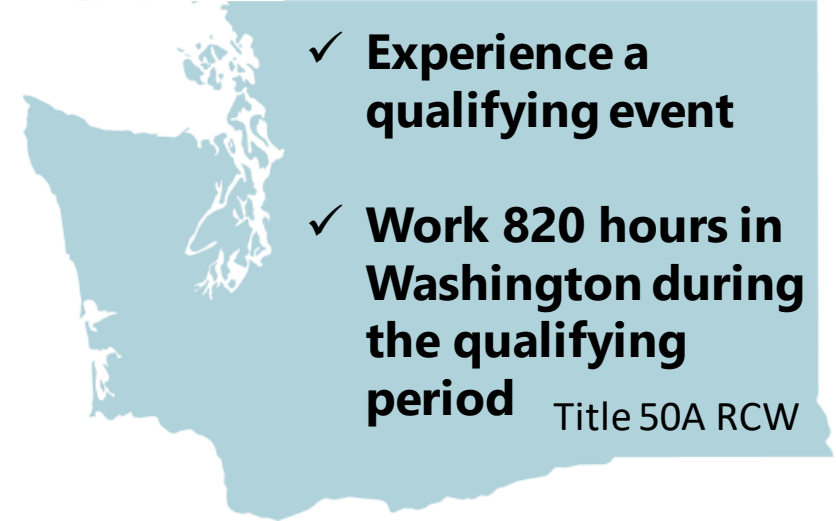
Washington **Paid Family & Medical Leave**

 **Employment Security Department**
WASHINGTON STATE

Paid Family and Medical Leave



Eligibility



- ✓ **Experience a qualifying event**
- ✓ **Work 820 hours in Washington during the qualifying period** Title 50A RCW

Qualifying events

- Welcoming a child through birth, placement, foster or adoption
- Serious health conditions or injuries (your own or a family member's)
- Certain military-connected events

Claim Filed August 2nd



Family members

- Spouse/domestic partner
- Child
- Son/daughter-in-law
- Grandchild
- Grandparent
- Parent (in-law and step)
- Sibling

Qualifying Period					
\$7000	\$4500	\$6000	\$4700	\$6000	Current Quarter
Apr. May Jun.	Jul. Aug. Sep.	Oct. Nov. Dec.	Jan. Feb. Mar.	Apr. May Jun.	Jul. Aug. Sep.
393 hours	126 hours	291 hours	178 hours	291 hours	unreported

The qualifying period is the first four of the last five completed calendar quarters.

Duration of Leave in a Claim Year



- Family Leave = 12 x typical workweek hours
- Medical Leave = 12 x typical workweek hours
- Combination = 16 x typical workweek hours
- w/ Pregnancy Disability = add 2 weeks of medical leave

Small Businesses Collecting Premiums



Collecting premiums: Fewer than 50 employees

Paid Family and Medical Leave is funded through premiums paid by employers and employees. The premium is 0.4% of each employee's gross wages, not including tips, up to the Social Security cap (\$132,900 in 2019).

If your business has fewer than 50 employees, your responsibilities are different from larger businesses.

Employer and Employee Premiums



EMPLOYER PREMIUM

- About $\frac{1}{3}$ of the premium is the employer's share.
- If your business has 50 or more employees, you must pay the employer share of the premium.
- If you have fewer than 50 employees, the employer premium is optional.
- If your small business chooses to pay the employer share of the premium, you will receive additional benefits for your business (small business assistance grants).



EMPLOYEE PREMIUM (MANDATORY FOR ALL EMPLOYEES)

- About $\frac{2}{3}$ of the premium is the employee's share.
- Employers are required to pay this portion of the premium to the state for every employee.
- The premium can be withheld from your employees' paychecks, or your business can pay it on their behalf.

Small Business Assistance Grants



Small business assistance grants are available to employers with 150 or fewer employees.

- These grants provide up to \$3,000 to help cover costs associated with employees on leave.
- An employer may apply for up to 10 of these grants each year, with one per employee on leave.
- Employers with fewer than 50 employees that choose to pay the employer portion of the premium can also be eligible for these grants.

How is business size calculated?

- ESD will calculate your business's size on an annual basis Sept. 30 of each year.
- It is based on your average employee headcount over the previous four quarters as reflected in the reports you submit to ESD.
- It is not calculated by FTE positions.

Important Dates for Reporting



When to report wages and hours and pay premiums

- As a Washington employer, you are required to report your employees' wages and hours and pay premiums on a quarterly basis—unless you had no payroll expenses during that quarter.

No payroll? No report. You do not have to file a report for quarters where you had no hours worked or wages.

Here's when to submit your reports and payments:

Report & Payment Due: April 30
Q1: January, February, March

Report & Payment Due: July 31
Q2: April, May, June

Report & Payment Due: October 31
Q3: July, August, September

Report & Payment Due: January 31
Q4: October, November, December



Paid Family and Medical Leave:

- If you are sick or caring for a family member who is sick.
 - Eligibility requires a Certification of Serious Health Condition form signed by a healthcare provider.
- Individuals cannot receive benefits from Paid Family and Medical Leave and Unemployment Insurance in the same week. This includes both state and federally funded unemployment.

Other federal provisions are available that will cover similar and other COVID-19 related circumstances:

- **FFCRA – Expanded Paid Sick Leave, Emergency Family Leave Expansion Act.** Individuals need to talk to their employers about the leave offered in this provision: <https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave>
- **CARES - Pandemic Unemployment Assistance**
www.esd.wa.gov/unemployment/cares-act

Unemployment Insurance Reporting



Report and Payment Leniency

- An unprecedented number of Washingtonians are applying for unemployment and your reports are crucial to finding out if they can establish a claim.
 - Please do everything you can to provide information on time.
- We may waive penalties for responses that are late because of COVID-19.
 - You will need to request a [penalty waiver](#) in writing.
 - For more info: <https://esd.wa.gov/employer-taxes/tax-penalty-waiver>

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For employers who pay unemployment tax



- If you paid unemployment benefits the first two quarters of 2020, you can solicit a relief of charges.
- If affected by COVID-19, you may be eligible to claim compensation for some unemployment benefits charges, which could lower 2021 tax rate.
- This reduction applies to unemployment benefits paid to employees who were temporarily laid off as:
 - direct or indirect consequence of COVID-19 and
 - they returned to work for the employer after dismissal.

2020

January							February							March						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1							
5	6	7	8	9	10	11							2	3	4	5	6	7	8	
12	13	14	15	16	17	18							9	10	11	12	13	14	15	
19	20	21	22	23	24	25							16	17	18	19	20	21	22	
26	27	28	29	30	31								23	24	25	26	27	28	29	

April							May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1	2							
5	6	7	8	9	10	11						3	4	5	6	7	8	9		
12	13	14	15	16	17	18						10	11	12	13	14	15	16		
19	20	21	22	23	24	25						17	18	19	20	21	22	23		
26	27	28	29	30								24	25	26	27	28	29	30		

July							August							September						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4							1							
5	6	7	8	9	10	11							2	3	4	5	6	7	8	
12	13	14	15	16	17	18							9	10	11	12	13	14	15	
19	20	21	22	23	24	25							16	17	18	19	20	21	22	
26	27	28	29	30	31								23	24	25	26	27	28	29	

October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1							
4	5	6	7	8	9	10							8	9	10	11	12	13	14	
11	12	13	14	15	16	17							15	16	17	18	19	20	21	
18	19	20	21	22	23	24							22	23	24	25	26	27	28	
25	26	27	28	29	30	31							29	30						

October							November							December						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3							1							
4	5	6	7	8	9	10							8	9	10	11	12	13	14	
11	12	13	14	15	16	17							15	16	17	18	19	20	21	
18	19	20	21	22	23	24							22	23	24	25	26	27	28	
25	26	27	28	29	30	31							29	30						

For more detailed information, visit: <https://esd.wa.gov/employer-taxes/offset>

Relief of Benefit Charging



Standby – Legislation passed \$25M to provide tax relief to small businesses impacted by COVID-19.

- Taxable employers only
- For benefits paid for weeks starting Feb. 29 to July 4
- Must hire employees back
- Must have paid all taxes and P&I by Sept. 30, 2020, or be on a payment plan
- Must have submitted all reports by Sept. 30, 2020
- Submitted application by Sept. 30, 2020
 - We are no longer accepting applications.

Relief of Benefit Charging - We're offering leniency for requests received after the 30-day period. Employers must establish good cause for not sending requests on time.

Reimbursable employers NOT in the SharedWork program, the federal government will pay 50% of all benefit charges.

Emergency Laws and Rules



Work search requirements

- Job search requirements and the wait week requirement have been extended through Nov. 9. Please go to www.esd.wa.gov and preview ALERTS.
- Most separations occurring March 23, 2020 or later, due to COVID-19 are considered a **lack of work**.
 - Standby is ONLY a work search waiver. It is not necessary to request standby during a time period when work searches are being waived.



Expanded unemployment benefits programs:

Pandemic Unemployment Assistance (PUA)

Separate benefit program to cover many people who do not qualify for regular unemployment, including:

- Self-employed people
- Independent contractors
- Part-time workers (with fewer than 680 hours)
- Available Feb. 2 - Dec. 26, 2020

Pandemic Emergency Unemployment Compensation (PEUC)

- Extension of regular unemployment benefits of up to 13 weeks.
- Available weeks ending April 4 - Dec. 26, 2020.
- Total of 39 weeks of benefits.
- 100% federally funded. Employers cannot be charged.

Federal Pandemic Unemployment Compensation (FPUC) - concluded

- ~~Extra \$600 per week – must be eligible for at least \$1 of weekly benefits after deductions.~~
- ~~Payable for weeks ending April 4 - July 25, 2020.~~
- ~~Available for everyone on regular unemployment or PUA, except those on training benefits.~~
- ~~100% federally funded. Employers cannot be charged.~~



Lost Wages Assistance (LWA)

New program regarding unemployment benefits:

Lost Wages Assistance - LWA

- Emergency temporary stop gap.
 - Approved for weeks ending August 1 through Sept.5
- Pays \$300 additional per week for individuals who have lost their jobs due to the COVID-19 pandemic and are Unemployed or partially unemployed due to disruptions caused by COVID-19.

Learn more at: www.esd.wa.gov/unemployment/lwa

PPP and Unemployment



PPP loan - you must report the gross amount of money when used.

- The claimant (you) files during the week to which the payments were assigned, the money is deductible.

Unemployment example -

- The claimant (you) works 20 hours and earns \$20 an hour.
- File the weekly claim reporting having worked a total of 20 hours and earned \$400.

PPP loan forgiveness requirements are not the purview of ESD. All other questions must be directed towards the Small Business Administration.

Helpful Web Pages for Employers and Workers



1. ESD homepage: <https://esd.wa.gov>
2. Strategies that work: <https://esd.wa.gov/unemployment/help>
3. COVID-19 Page: <https://esd.wa.gov/newsroom/covid-19>
4. FAQ for businesses page: <https://esd.wa.gov/newsroom/covid-19-employer-information>
5. Operation 100%: <https://esd.wa.gov/unemployment/adjudication>
6. Work/job search requirements: <https://esd.wa.gov/unemployment/job-search-requirements>
7. Extension of benefits: <https://esd.wa.gov/unemployment/benefit-extensions>
8. WorkSource resources: <https://www.worksourcewa.com/>
9. *ESD Facebook*: <https://www.facebook.com/WashingtonESD>

Contact Us



esd.wa.gov
esd.wa.gov/wotc
esd.wa.gov/bonding
esd.wa.gov/sharedwork
paidleave.wa.gov



paidleave@esd.wa.gov
sharedworkplansect@esd.wa.gov
status@esd.wa.gov



833-572-8400 – UI hotline (8a.m. to 4 p.m. Mon. – Fri.)
800-318-6022 – Online weekly claims (8a.m. to 4 p.m. Mon. – Fri.)
855-829-9243 – Employers UI tax accounts
833-717-2273 – PF&ML
800-752-2500 – SharedWork
800-669-9271 – WOTC & Bonding



**Employment
Security
Department**
WASHINGTON STATE



Open Mic – Q&A

Small Business Liaison Office
smallbusiness@lni.wa.gov
800-987-0145



Washington State Department of
Labor & Industries

**L&I Requirements, Guidance, and Resources Related to
the COVID-19 Pandemic**

COVID-19 Related Resources



- [LNI.wa.gov](https://lni.wa.gov)
- Click the circled link

A screenshot of the Washington State Department of Labor & Industries website. The page features a dark blue header with the department's logo and name, along with navigation links for Home, My L&I: Sign In, and a search bar. Below the header is a horizontal menu with categories: Safety & Health, Claims, Patient Care, Insurance, Workers' Rights, and Licensing & Permits. The main content area includes a "Coronavirus Resources" section with a prominent blue link titled "L&I coronavirus guidance: Important information and answers to common questions" enclosed in a red rounded rectangle. Below this link are two radio buttons, with the first one selected. A red arrow points to the first radio button. To the right of the main content is a "Sign In to My L&I" form with fields for Username and Password, a SIGN IN button, and a link for "Don't have an account? Sign Up". At the bottom of the main content area are three buttons: "Verify a Contractor's or Tradesperson's License", "File a Quarterly Report", and "Create a Safety Program". The footer contains a search bar and a "Search For:" dropdown menu with options for "All" and "Forms & Publications".

Division of Occupational Safety & Health - DOSH



COVID-19 Related Requirements and Resources

Many new requirements and resources on the L&I website

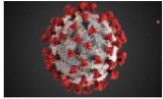
- General workplace requirements
- Prevention suggestions
- Industry specific guidance, including:
 - Agriculture
 - Janitorial
 - Healthcare
 - Construction
 - Grocery Stores
 - Retail
 - Transportation
 - Food processing
- Free DOSH consultation service



Janitorial Safety Tip Sheet


A series of health and safety tips to prevent work-related injuries in the janitorial industry

April 2020 Issue 2, Volume 1




Do you know how to avoid COVID-19? Watch for symptoms:


The following symptoms may appear **2-14 days after exposure**.



COUGH



SHORTNESS OF BREATH



FEVER


Call your doctor if you...

- Feel sick, and have been in close contact with a person known to have COVID-19 OR,
- Have recently traveled from an area with [widespread or ongoing community spread of COVID-19](#).

Protect Your Health: Infected people can spread COVID-19 through tiny droplets when they cough or sneeze. Use these practices to prevent the spread of COVID-19:

- Avoid close contact** with people who are sick.
- Don't touch** your eyes, nose, and mouth.
- Stay home** when you are sick.
- Cover your cough or sneeze** with a tissue, then throw the tissue in the trash.
- Clean and disinfect** frequently-touched objects and surfaces. For disinfection, use diluted household bleach solutions, alcohol solutions with at least 70 percent alcohol, and EPA-registered household disinfectants. (see [EPA list of disinfectants for this virus](#)).
- The virus can live on surfaces for up to 72 hours.


- Follow CDC's recommendations for using a facemask.**
- Wash your hands often!**
 - Scrub** your hands for at least 20 seconds. Need a timer? Hum the "Happy Birthday" song from beginning to end twice.
 - Rinse** your hands well under clean, running water.
 - Dry** your hands using a clean towel or air dry them.



SHARP Publication Number: 102-16-2020

Revised 04/09/2020

Coronavirus (COVID-19): Protecting Grocery Store Workers



The Department of Labor & Industries (L&I) requires employers to implement the Governor's proclamation: www.governor.wa.gov/news-media/inslee-announces-stay-home-stay-healthy. Employers must ensure social distancing for employees and customers; frequent and adequate handwashing; and that sick employees stay home. Employers must also provide basic workplace hazard education about coronavirus and how to prevent transmission in languages best understood by employees.

Workplace Discrimination

It is against the law for any employer to take any adverse action such as firing or threats against a worker for exercising safety and health rights such as raising safety and health concerns to their employer, participating in union activities concerning safety and health, filing a safety and health complaint or participating in a Division of Occupational Safety and Health (DOSH) investigation. Workers have 30 days to file their complaint with L&I DOSH and/or with Federal OSHA.

Ideas for an Effective Social Distancing Plan:


- Limit the number of customers entering the store to facilitate social distancing at store entrances, throughout store and at check-out lines.
- Require all workers to stay at least six feet away from customers and coworkers.
- Temporarily mark six-foot increments (using adhesive colored tape, chalk, etc.) on the ground or floor to ensure social distancing.

Ideas for an Effective Handwashing


- Install hand-sanitizing dispensers at entrances and at key locations inside.
- Ensure all workers know why and effectively wash hands for at least 20 seconds.
- Require workers to wash hands with soap and water for at least twenty seconds such as when they arrive at work, workstations for breaks, eat, use the restroom, and after handling money.
- Ensure gloves are used for cart restocking, handling money, common use of register or keypad by different cashiers.
- Set up a schedule to keep these areas stocked and trash emptied.

Ensure Sick Workers Are Not at Work

- Monitor employees for signs of illness. Require sick workers to stay home.
- Ensure employees know the signs and symptoms of COVID-19 caused by coronavirus.



Division of Occupational Safety and Health
www.Lni.wa.gov/safety-health 1-800-423-7233



Ideas for Providing Basic Workplace Hazard Education About Preventing Coronavirus Transmission:

- Instruct all workers on social distancing, handwashing, and other store-wide safety procedures related to coronavirus.
- Teach workers the importance of hand washing before eating, drinking, or using tobacco.
- Advise on respiratory etiquette, including covering coughs and sneezes and not touching eyes, noses, and mouths with unwashed hands or gloves.
- Prohibit sharing utensils, phones, work tools, and other workplace items that are not sanitized.
- Communicate important safety messages/updates daily with methods such as posters, reader boards, etc.

Other Protective Measures

- Provide ways for workers to express any concerns and ideas to improve safety.
- Alert store managers or shift supervisors of strategies on handling customers or workers who are not following social distancing practices or demonstrate signs of illness during the visit. For example, it might be helpful to move a coughing customer out of line to a separate checkout station distant from others.
- Update store Accident Prevention Program (APP) to include awareness and prevention measures for diseases and viruses.

Resources

L&I's COVID-19 webpage:
www.Lni.wa.gov/agency/outreach/novel-coronavirus-outbreak-covid-19-resources

King County Public Health Grocery store guidance with downloadable posters here:
www.kingcounty.gov/depts/health/communicable-diseases/disease-control/novel-coronavirus/retail-grocery-stores.aspx

WA Food Industry Association:
www.wa-food-ind.org/Covid-19

Get help

For a free safety and health consultation go to www.Lni.wa.gov/SafetyConsultants or call 1-800-423-7233 or visit a local L&I office.

Upon request, foreign language support and formats for persons with disabilities are available. Call 1-800-547-8367. TDD users, call 711. L&I is an equal opportunity employer.

PUBLICATION F414-163-000 [04-2020]

Reopening Guidance

COVID-19
 For the latest COVID-19 health guidance, statistics and resources, visit [Coronavirus.wa.gov](https://coronavirus.wa.gov).

WASHINGTON GOVERNOR
JAY INSLEE

HOME ABOUT NEWS & MEDIA **ISSUES** THE OFFICE OF THE GOVERNOR

You are here: Home > Issues > COVID-19 Resources and Information

Issues

- COVID-19 resources
 - COVID-19 reopening guidance for businesses and workers
- Budget
- Economy
- Education
- Efficient Government
- Energy & Environment
- Health Care & Human Services
- Safe Communities
- Transportation

Tags

- COVID-19 (Coronavirus)
- Health Care

Coronavirus Disease (COVID-19)

Statewide COVID-19 information
 We've moved all our COVID-19 information to the new state website. For the latest information visit coronavirus.wa.gov

COVID-19 Reopening Guidance for Businesses and Workers

Latest news

WASHINGTON GOVERNOR
JAY INSLEE

HOME ABOUT NEWS & MEDIA **ISSUES** THE OFFICE OF THE GOVERNOR

You are here: Home > Issues > COVID-19 resources > COVID-19 Reopening Guidance for Businesses and Workers

Issues

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- Transportation

Tags

- COVID-19 (Coronavirus)
- Workforce Development
- Public Safety

COVID-19 Reopening Guidance for Businesses

For the latest COVID-19 information and resources visit coronavirus.wa.gov.

On May 4th, 2020 Governor Inslee signed [Proclamation 20-25.3](#) and outlined the plan, businesses and activities will re-open in phases with adequate social distancing and meet additional requirements developed specifically for their industry.

Essential Business Guidance

Many parts of the economy are already allowed to operate safely as essential businesses.

- [Agriculture](#) – issued May 28
- [Additional Agricultural Guidance](#) – issued June 2
- [Automotive, Energy, Food and Agriculture, Healthcare/Public Health, In-Home Services](#) – issued March 31
- [Construction Guidance](#) – issued March 25
- [Commercial driver license guidelines](#) – issued May 7
- [Elective Surgeries Guidance](#) – issued April 29
- [Funeral Guidance](#) – issued March 28
- [Outdoor Guidance](#) – issued April 27
- [Real Estate and Mortgage Guidance](#) – issued March 27
- [List of approved essential workforce education programs](#) – issued May 7 (Updated May 15)
- [Essential workforce education program standards](#) – issued May 7

Phase 1 Business Activity Guidelines

- Phase 1 Business Activity Guidelines**
- [Additional Guidance on Voluntary Contact Information](#) – issued May 15
 - [Car Washes Requirements](#) – issued May 7
 - [Construction](#) – issued April 24
 - [Additional Construction Guidance](#) – issued April 29
 - [Curbside Retail](#) – issued May 8
 - [Higher Education](#) – issued June 1
 - [Landscape Services and Outdoor Maintenance Industry](#) – issued May 8
 - [Outdoor Recreation](#) – issued May 14
 - [Outdoor Recreation Additional Guidance](#) – issued May 26
 - [Outdoor Recreation- Golf](#) – issued May 15
 - [Pet Walking Industry](#) – issued May 8
 - [Religious and Faith Organizations](#) – issued May 27
 - [Spiritual drive-in services](#) – issued May 6
 - [Vehicle and Vessel Sales Guidance and Frequently Asked Questions](#) – issued May 6
 - [Washington Talking Book and Braille Library](#) – issued June 2
- Phase 2 Business Activity Guidelines**
- [Additional Guidance on Voluntary Contact Information](#) – issued May 15
 - [Construction](#) – issued May 15
 - [Curbside Library Services](#) – issued June 2
 - [Dine-in restaurants and taverns](#) – issued May 11 (updated May 15)
 - [Drive-in Theaters](#) – issued June 2
 - [Fitness](#) – issued May 19 (Updated June 5)
 - [Higher Education](#) – issued June 1



Division of Occupational Safety & Health - DOSH

General Workplace Requirements for COVID-19

Mandatory general requirements for all employers

(more detail provided on L&I publication F-414-167-000)

1. Face masks and social distancing
 - Required for employees, customers, vendors & contractors
 - At least 6 feet apart and other controls
2. Frequent and adequate hand washing
3. Routine and additional cleaning and sanitizing
4. Establish procedures for sick workers
5. Employee education (in language of preference) and daily health assessment

Coronavirus (COVID-19) Prevention:

General Workplace Requirements – SUMMARY

The Department of Labor & Industries (L&I) requires employers to provide safe and healthy workplaces and to implement the Governor's order to prevent the spread of the coronavirus.

Mandatory General Requirements for Employers*

Social Distancing

- Ensure employees keep at least six feet away from coworkers and the public when feasible.
- If social distancing isn't feasible, barriers and other proven prevention methods must be used to prevent transmission of coronavirus.
- Cloth face coverings, masks or respirators must be used for work where social distancing is not possible.

Frequent and Adequate Hand Washing

- Provide fixed or portable hand washing facilities with clean and hot or tepid water, soap, and paper towels.
- Require hand washing when arriving at work, taking breaks, using the bathroom, before and after eating, drinking or using tobacco products, and after touching contaminated surfaces.
- Provide hand sanitizer stations/supplies, wipes.

Establish Procedures For Sick Workers

- Make sure shared work vehicles are cleaned and disinfected each time different occupants use the vehicle and regularly if the same person uses it.
- Keep Safety Data Sheets (SDSs) for all disinfectants on site.
- Require sick workers to stay home or remain isolated if they are in farm housing.
- Identify and send home or isolate workers who develop signs of COVID-19 illness.
- Cord off areas temporarily until they are deep cleaned and sanitized after reports of an employee with suspected or confirmed COVID-19 illness.

Employee Education on COVID-19 Workplace Hazards

In the language best understood by employees,

Washington State Department of Labor & Industries

Basic employee training on Covid-19 infection prevention

June, 2020

Division of Occupational Safety & Health - DOSH



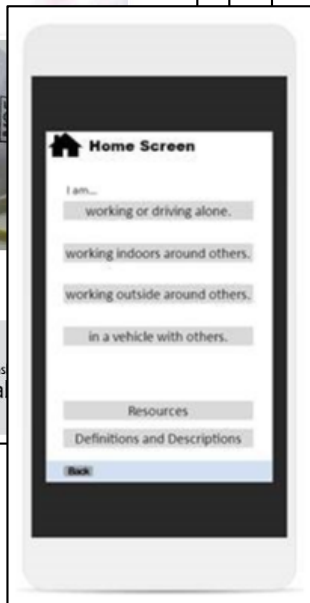
Face Coverings Guidance

Which Mask for Which Task?

COVID-19 Prevention at Work:
When to Use Face Coverings and Respirators



Division of Occupational Safety and Health
www.lni.wa.gov/safety-health 1-800-423-7233



Negligible Risk

Low Risk

Medium Risk

High Risk

Extremely High Risk

Negligible Risk

Low Risk

Medium Risk

High Risk

Extremely High Risk

When risk for transmission is extremely high you must wear NIOSH-approved N95s, half- or full-facepiece elastomeric respirators with cartridges, or PAPRs (Powered Air-Purifying Respirators) with cartridges; FDA-approved N95s or surgical masks; or other respirators with NIOSH-equivalent approval.

You must also use additional personal protective equipment (PPE), including:

- Goggles or face shields to protect your eyes or face during face-to-face interactions.
- Surgical masks or other types of masks (as supplies allow) for the client to wear, when feasible, during face-to-face tasks for as long as possible while you are present.

Transmission risk is extremely high when you work in residential or non-hospital or clinic settings within six feet of people with COVID-19. You may come into close contact with their exhaled or expelled saliva, mucous, or tears that may contain the coronavirus.

Transmission risk is also extremely high when your work brings you into direct contact with peoples' mouth, nose, or eyes, even if they appear to be healthy or asymptomatic.

Examples of extremely high-risk jobs:

- Emergency Medical Technicians (EMTs).
- Long-term care facility workers who care for clients ill with COVID-19.
- Occupational or physical therapists providing therapy to quarantined clients.

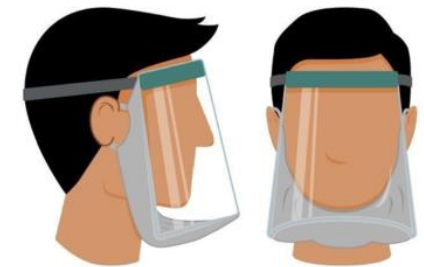


This is a NIOSH-approved N95 filtering-facepiece respirator. Use this, or a more protective respirator in high- or extremely-high risk situations to protect yourself from saliva particles in the air. It also provides some protection when a person coughs or sneezes near you, but isn't liquid-resistant like an FDA-approved surgical mask or N95 respirator.

This unaltered photo provided by author Banej, https://commons.wikimedia.org/wiki/File:3M_N95_Part particulate_Respirator.JPG

What if a worker can't wear a mask?

What is an approved accommodation alternative?



Provide the worker with a face shield with a cloth barrier around the face and neck

lni.wa.gov/Coronavirus

What are the requirements for workers with medical and disability issues that prevent the use of a cloth face covering or mask?

“Humanity Shield” or “Badger Shield”

Suggested Best Practices with Customers & Masks

- Use highly visible signage (signage is required)
- Provide a supply of disposable masks
- Politely educate about the requirement
- If won't wear a mask, offer accommodation:
 - Curbside pickup
 - Delivery
 - Scheduled appointment
- Stay safe – don't try to physically block or remove them from the premises

Overview of COVID-19 Statewide Face Covering Requirements
Office of the Governor | July 7, 2020

As Washington State counties begin to reopen and public health officials work to limit and stop the spread of COVID-19, it has become important for every individual and business to play a role in keeping one another safe and healthy.

Any of us can carry the virus and not know it. Face coverings prevent us from unknowingly spreading the virus to others while we talk or when we cough and sneeze.

Face coverings are now required statewide in all public spaces because they are effective in slowing the spread of COVID-19, especially when combined with 6 feet of physical distance.

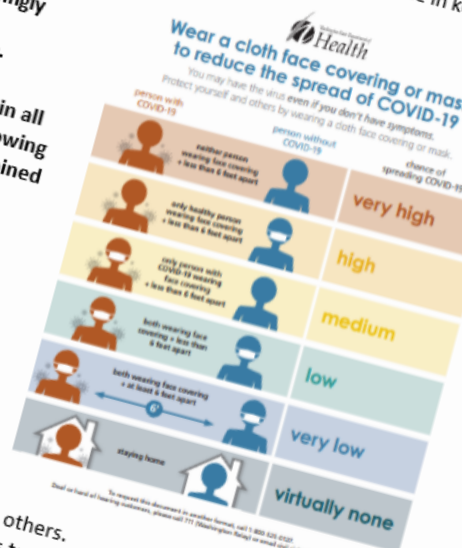
There are three face covering orders in place:

- The governor's Safe Start order and the Department of Labor & Industries **require employers** to provide at no cost appropriate face coverings or masks that must be worn by all employees who don't work alone.
- The secretary of Health has **ordered** all individuals to wear a face covering in any indoor public setting or when outdoors and unable to maintain 6 feet of physical distance from others.
- The governor's statewide order directing businesses to require and enforce the use of face coverings by all customers or clients. [order goes into effect July 7]

Face coverings can be unsafe for some people with certain health or medical issues. Those individuals are exempted from the requirement. No individual is required to provide proof or documentation to anyone at any time about their health or medical status except employers who may request medical documentation if an accommodation is requested by an employee. Children under of the age of 2 should not wear a face covering.

Best practices for business owners
Face coverings are required of employees, vendors, contractors, customers and visitors in the workplace, unless covered by a medical or other exemption. Businesses are encouraged to offer an accommodation for customers unable to wear a face covering.

Implementing face covering requirements
If a customer or visitor is not wearing a face covering, please politely educate them on the requirements.



Person with COVID-19	Person without COVID-19	Risk Level
Neither person wearing face covering + less than 6 feet apart	person without COVID-19	very high
only healthy person wearing face covering + less than 6 feet apart	person without COVID-19	high
only person with COVID-19 wearing face covering + less than 6 feet apart	person without COVID-19	medium
both wearing face covering + less than 6 feet apart	person without COVID-19	low
both wearing face covering + at least 6 feet apart	person without COVID-19	very low
staying home	person without COVID-19	virtually none

Based on findings of modeling scenarios, please call 206-463-3888 for more information. © 2020 WSN. All rights reserved.

Signage – Coronavirus.WA.Gov

Home What You Need to Know Information For News Resource Topics

Business Signage Toolkit

[You & Your Family](#)

[Workers](#)

Businesses

- [Workplace safety guidance](#)
- [Frequently asked questions for business](#)
- Business Signage Toolkit**
- [Proclamación de trabajadores de alto riesgo](#)

This page will host business communication resources to address common concerns about COVID-19, completely free to use, so please download and distribute as you wish.

We will continue to add to this page as new resources are developed. Please check back often.

PRINTABLE POSTERS FOR ESSENTIAL BUSINESSES

Files will open as a PDF that you can print.

- [Please wear a mask](#)
- [Retail stores: general](#)
- [Retail stores: fitting rooms](#)
- ["What does six feet look like?"](#)
- [Help keep Grocery store staff and customers safe](#)
- ["We offer delivery"](#)
- ["We offer pickup"](#)
- [Product Limit sign](#)
- [Customer Capacity Limit sign](#)
- [Hand-washing signs for the public and food workers](#) available in multiple languages.
- Coronavirus FAQ Infographics
 - [Color](#)
 - [Grayscale](#)
- Safe Start infographics
 - [Horizontal](#)
 - [Vertical](#)

STAYING SAFE COVID-19 (coronavirus)

To keep our staff and our customers safe, we ask that you...

Wear a face mask



Please help keep everyone safe; wear a cloth face covering while shopping.

Stay 6 feet apart



Please try to stay at least 6 feet away from other people in the store.

We are now serving ____ people at a time in our store.



To ensure proper physical distancing and comply with state guidelines, we are operating at reduced capacity.

Spread the Facts

coronavirus.wa.gov

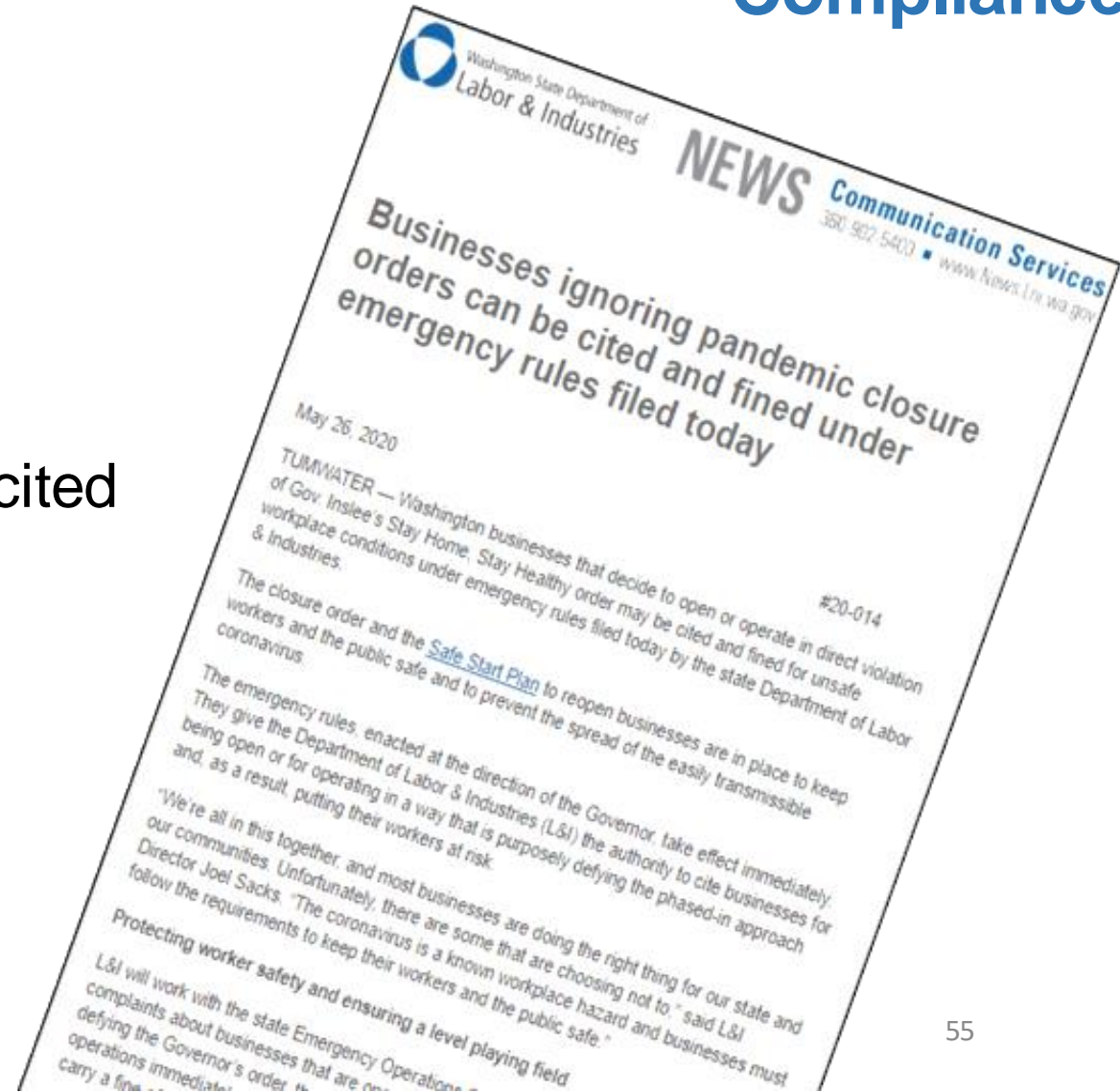
Division of Occupational Safety & Health - DOSH



Compliance

DOSH Compliance

- Workplace inspections
- Governor's Safe Start Plan
 - Businesses in violation can be cited
 - Fines of \$10,000 or more



Workers' Compensation Insurance Premiums



Employer Assistance Program (EAP) – Delayed Payments

If your business has been impacted by the COVID-19 pandemic:

- L&I is waiving late penalties and interest for **second quarter** 2020 premiums if qualifying businesses **filed on time** and **pay within 90 days**
- Payment periods longer than 90 days can be requested, but penalties and interest may apply
- To participate, file quarterly reports timely, paying what you can at that time
 - Then email DialerCollections@Lni.wa.gov, requesting delay
 - Include L&I account number

Workers' Compensation Insurance Premiums



Reported Employee Hours

If paying employees who aren't working:

- You don't need to report non-working hours
- If you typically report a standard 160 hours per month, or 480 hours per quarter, for your salaried workers
 - You can temporarily report actual hours instead
- Keep good records of both work and non-work hours

COVID-19 Related Workers' Compensation Claims



- In most cases, exposure and/or contraction of a virus would **not** be considered an allowable workers' comp claim
- Under certain circumstances, COVID-19 claims from health care providers and first responders will be allowed
 - For illness or quarantine
- Other workers, claims will probably not be approved
 - Will evaluate on a case-by-case basis
- COVID-19 related claims won't affect employers' experience ratings



By law, employees can choose to use their accrued sick leave in the following circumstances:

- Business is closed by a public official due to a health-related reason
- Care for a child whose school or childcare is closed for a health-related reason
- Employee is required to leave work because of a COVID-19 exposure
- Employee is seeking a medical diagnosis, care, treatment, or preventative medical care for themselves or family member (for COVID-19 or any illness)



Federal Paid Sick Leave

Families First Coronavirus Response Act - FFCRA

Federal paid sick leave required for COVID-19 related purposes
(provided as an FYI; L&I doesn't administer)

- In addition to WA paid sick leave; not instead of
- Law effective 4/1/2020 through 12/31/2020
- 80 hours for full-time workers; prorated for part-time
- 100% tax credit through IRS payroll taxes
- See FFCRA at www.dol.gov for more information

COVID-19 Related Resources



- [LNI.wa.gov](https://lni.wa.gov) – Coronavirus page
- [LNI.wa.gov/smallbusiness](https://lni.wa.gov/smallbusiness)

- **Small Business Liaison Office**
 - Celia Nightingale & Andrew Bryan
 - Email: smallbusiness@LNI.wa.gov
 - Phone: 800-987-0145

- **DOSH Consultation**
 - Erica Minton
 - Email: Erica.Minton@LNI.wa.gov



A screenshot of the Washington State Department of Labor & Industries website. The page features a dark blue header with the department's logo and name, along with navigation links for Home, My L&I: Sign In, and a search bar. Below the header, there are menu items for Safety & Health, Claims, Patient Care, Insurance, Workers' Rights, and Licensing & Permits. The main content area includes a large banner for "Coronavirus Resources" with the headline "L&I's coronavirus guidance: Answers to common questions" and a "LEARN MORE" link. To the right of the banner is a "Sign In to My L&I" form with fields for Username and Password, a "SIGN IN" button, and a link for "Don't have an account? Sign Up". Below the banner are three buttons: "Verify a Contractor's or Tradesperson's License", "File a Quarterly Report", and "Create a Safety Program". At the bottom of the page is a search bar with a "Search" button and a "Search For:" dropdown menu with options for "All" and "Forms & Publications".



Department of Enterprise Services

Shana Barehand: shana.barehand@des.wa.gov

Erin Lopez: erin.lopez@des.wa.gov

- [Learn about how to sell goods and services to the state](#)
- [Doing Business with DES](#)
- [DES Washington Electronic Business Solutions](#)
- [Open Checkbook](#): state agency payment information
- [Washington Data](#): the general purpose open data portal for the State of Washington
- Questions: WEBSCustomerService@des.wa.gov or (360) 902-7400, 8:00 a.m. to 5:00 p.m., Monday – Friday.



Washington State Department of
Labor & Industries



Washington State Department of
Enterprise Services

Open Mic – Q&A



Small Business Requirements and Resources: Business Relief

Washington State Department of Revenue
Customer Experience Team

COVID-19 Online Resources



Important!

Our offices remain closed to the public due to the COVID-19 pandemic, but we can fully support you remotely. Visit our [Contact](#) page for options.

Business Relief: Revenue is doing everything it can to help businesses during this pandemic. [Learn more.](#)

Alivio para los negocios durante la pandemia de COVID-19

A screenshot of the Washington State Department of Revenue website. The page features a yellow banner with COVID-19 information, a navigation menu with links like "Laws & rules", "Careers", "Contact", "About", and "Log in", a search bar, and a main menu with categories like "Home", "Open a business", "Manage a business", "Taxes & rates", "File & pay taxes", "Education", and "Forms & publications". A "I want to..." dropdown menu is open, listing options such as "Get or renew a license", "File taxes online", "Find a sales and use tax rate", "Look up a business", and "Learn about reseller permits". The background shows a scenic view of snow-capped mountains.

Department of Revenue Washington State

Laws & rules Careers Contact About Log in

Search dor.wa.gov

Home Open a business Manage a business Taxes & rates File & pay taxes Education Forms & publications

I want to...

- Get or renew a license
- File taxes online
- Find a sales and use tax rate
- Look up a business
- Learn about reseller permits

We've updated our online Business Licensing Voluntary disclosure program



Office and Workload Impacts



Offices remain closed to the public.

- Phone or live chat M-F, 8am-5pm, **360-705-6705**
- dor.wa.gov/ContactUs
- *Always available: Website and My DOR*

Processing backlogs in incoming/outgoing US mail

- General correspondence
- Tax returns, permits, and business applications
- Payments by check or money order
- Petitions, administrative review requests, and legal documents

Tax Returns and Outstanding Balances



Tax Returns

- File even if you are unable to pay.
- Extensions
 - Case by case basis - requested **before** due date.
 - They only **postpone** payment due date; tax is not waived.
- If filed **and paid** by due date/extension **NO** interest or penalties.
 - Penalties – applied the day after your due date.
 - Interest – accrued daily on unpaid balances.

Outstanding balances interest waiver

- Feb. 29 – Nov. 9 or end of State of Emergency, whichever occurs first.

Licenses and Endorsements



License Renewals

- We are waiving business license delinquency fees on late renewals, however,
- We do not have authority to extend your business license expiration dates.

State and Local Endorsements

- Check with the state or local regulatory agency that issued your endorsement to determine if continued operation is allowed.
 - dor.wa.gov/StateEndorsement
 - dor.wa.gov/CityEndorsement

Property Tax

- Contact local county Treasurer's office
- dor.wa.gov/CountyContacts

Estate Taxes

- Estate Tax team **360-534-1503**
- dor.wa.gov/EstateTax

County assessor and treasurer websites

Note: Property tax is administered by local governments. County assessors value and assess the tax and county treasurers collect it. For questions about paying your property tax or your property valuation, please contact your local county officials.

County	Assessor	Treasurer
ADAMS	Assessor	Treasurer
ASOTIN	Assessor	Treasurer
BENTON	Assessor	Treasurer
CHELAN	Assessor	Treasurer
CLALLAM	Assessor	Treasurer
CLARK	Assessor	Treasurer
COLUMBIA	Assessor	Treasurer
COWLITZ	Assessor	Treasurer

Alerts Banner and New Tax Guidance



Important!

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Business Relief: Revenue is doing everything it can to help businesses during this pandemic. [Learn more.](#)

[Alivio para los negocios durante la pandemia de COVID-19](#)

Additional Online Resources



Business Relief During COVID-19 Pandemic

Alivio para los negocios durante la pandemia de COVID-19

Our offices are temporarily closed

While our offices are temporarily closed to adhere to social distancing requirements, our team is working remotely and ready to serve you. Most in-person services provided at DOR offices are available online and we encourage businesses to take advantage of these services for faster processing. While offices are closed, there will be delays in processing incoming and outgoing U.S. mail. This includes things such as general correspondence, processing paper tax returns, applications, and/or permit requests, petitions or request for administrative review, and acknowledgment of any legal documents.

Legal process is accepted at our [Tumwater office](#) between 8 a.m. and noon, Monday – Friday.

Updated Oct. 5, 2020

Revenue is taking the following measures to provide relief to COVID-19 impacted businesses during the state of emergency (February 29, 2020, through the end of the state of emergency, yet to be determined). These actions address a broad range of taxes and programs: business and occupation tax, real estate excise tax assessments, leasehold excise tax, forest tax, and tax deferrals. Check back for updates.

What if I am unable to pay my return?

If an extension has not already been granted, a one-time extension may be available upon request before the due date. We request that all businesses still **file** their returns by their original due date, even if they are unable to pay.

Request a one-time extension for paying tax returns using one of the following methods:

- Apply in [My DOR](#).

Note: This option is only available for excise tax returns. This is not available for other tax

Additional resources

[Coronavirus.wa.gov](#)

WA State relief

[WA: COVID-19 Business Resources](#)

[WA Department of Commerce
Crisis Planning Tools & Resources](#)

Federal relief

[Taxability of federal financial
assistance received for COVID-19](#)

[SBA: Small Business Guidance &
Loan Resources](#)

[IRS: Corona Tax Relief and
Economic Impact Payments](#)

Guidance for COVID- related temporary business activities

[Additional information for
restaurants – COVID 19](#)

[Sales of alcohol for sanitizing
purposes](#)

[Curbside and delivery sales of
spirits](#)



New Tax Guidance

Restaurants and Distilleries

Meals

- Sales of meals to:
 - Red Cross and US Govt.
 - First responders
 - State and local governments
- Providing free meals
- Curbside and delivery sales
- Sales of uncooked meal kits

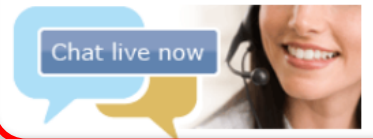
Sanitizing products

- Sales of alcohol for sanitizing purposes
- Delivering Spirits
 - Curbside and delivery sales of spirits

Contact

All offices are temporarily closed
 In-person services provided at DOR offices are available online and our call center agents are ready to assist by phone or chat.

Live chat



Chat live now

Hours
 Monday through Friday from 8 a.m. to 5 p.m.
 Closed on holidays.

Main numbers

360-705-6741 Business licensing

360-705-6705 Tax assistance

360-705-6706 Español

360-704-5900 Remote sales and consumer use tax

General topics

Find my Letter ID.
 I have a quick question.

Business licensing

Apply or renew a license or endorsement.
 I have a licensing question.

Tax assistance

I have a question about electronic filing.
 I need help completing my tax return.
 I need a binding tax ruling.
 I need to file an unclaimed property report.

Additional services

- [Update my account information.](#)

Local offices (map)

Bellingham	Spokane
Bothell	Tacoma
Kent	Tumwater
Port Angeles	Vancouver
Richland	Wenatchee
Seattle	Yakima

Additional Options

- DORCommunications@dor.wa.gov
- Secure messaging through My DOR



U.S. Small Business
Administration

Coronavirus Funding Options

**Economic Injury Disaster Loan (EIDL) &
Loan Advance**

Paycheck Protection Program (PPP)

As of October 14, 2020

Seattle District Office (206) 553-7310

Janie Sacco (202) 941-8148

Janie.sacco@sba.gov

Economic Injury Disaster Loan & Loan Advance (EIDL)

- SBA's EIDL program offers a low fixed interest rate (3.75% to for-profit businesses and 2.75% to non-profit businesses) and a 30-year maturity for small businesses, landlords, or non-profits. These loans can provide vital economic support to help alleviate temporary loss of revenue.
- May have an EIDL and a PPP loan at the same time.
- EIDL assistance may be used for working capital purposes, i.e. all operating expenses, purchasing inventory, paying accounts payable, and eligible business loan payments (principal and interest).
- EIDLs may not be used for debt consolidation, capital expenditures, funding a relocation, nor any other fixed asset expenditures.
- Reconsideration Requests email to: PDCrecons@sba.gov. You may use this for declined loans and for loan increases.
- Collateral Change Requests email to: PDC.PDCAccountsCollateralReview@sba.gov
- No funds remaining for the EIDL Advance, but EIDL Applications are still be accepted through December 16, 2020.

Paycheck Protection Program (PPP)

The Paycheck Protection Program is a loan designed to provide a direct incentive for small businesses to keep their workers on the payroll.

- August 8, 2020 was the program sunset in its current format.
- Approximately \$135 Billion Remain Unused. The House of Representatives and the Senate are discussing options for the use of the funds.
- Lenders have been accepting and processing Forgiveness Requests through the SBA Portal which opened August 10.
- At least 60% of the funds must be used for payroll related expenses and not more than 40% may be used for eligible interest expense on secured business loans, rent/lease payments, and utilities expenses; compensation of employees needs to be at least 75% of pre-Covid-19 compensation; and FTE needs to be the same for full forgiveness for loans in excess of \$50,000.
- For loans less than \$50,000, the 60%/40% use is the same, but there is no requirement for minimum compensation and no requirement for FTE.
- More information and answers to frequently asked questions available at: www.sba.gov/paycheckprotection

Paycheck Protection Program (PPP) Forgiveness

- Your **Covered Period** is 24 weeks from either the day you receive the funds if your payroll is twice a month or less frequently; **or** Your **Alternative Payroll Covered Period** is 24 weeks from the date of your first payroll after you receive your funds if your payroll is weekly or bi-weekly.
- You may apply for forgiveness as soon as your funds have been spent, you have the ability to document the proceeds, and your lender is able to accept the application.
- You have 10 months from the end of your Covered Period to submit your Forgiveness Application.
- There are three forms to select from: 3508S, 3508EZ, and 3508.
- Your Lender has 60 days from the date of a complete application to submit your request to the SBA and the SBA has 90 days to review the application.
- Applications are available at: www.sba.gov/paycheckprotection.



Open Mic – Q&A

Contact Summary



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Carlin Wright

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Shana Barehand

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<https://www.doh.wa.gov/Emergencies/Coronavirus>

800-525-0127



Michael Ervick (ORIA)

michael.ervick@gov.wa.gov / 360-725-2663

Thank you

