











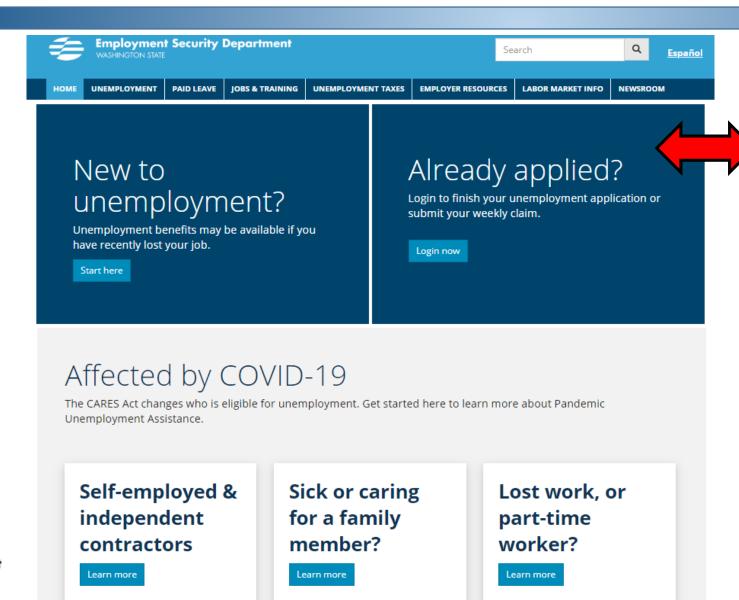


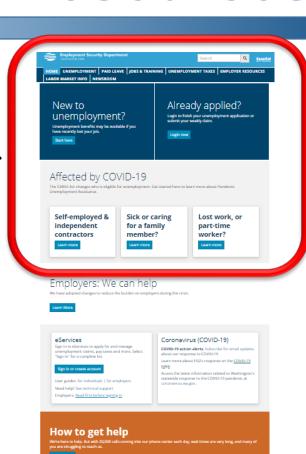
Small Business Requirements & Resources COVID-19 Impact Webinar May 12, 2020





ESD Website Resources









ESD Coronavirus Website Resources

Employers: We can help

We have adopted changes to reduce the burden on employers during the crisis.

Learn More

eServices

Sign in to eServices to 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.

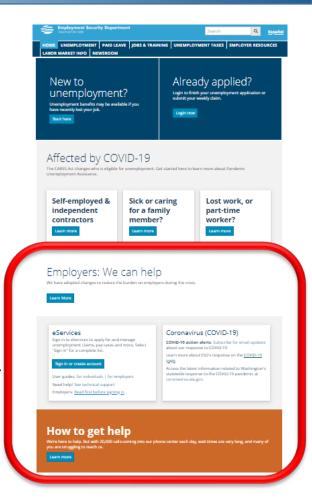
Access the latest information related to Washington's statewide response to the COVID-19 pandemic at coronavirus.wa.gov.



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 Program Presenters

- Cyal Christmas, Manager, Tax Audit & Collections, UI Customer Support
- Breanna Williams, Senior Policy Analyst, UI Policy
- Jason Barrett, Lead Policy Analyst, Paid Family and Medical Leave







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 <u>penalty waiver</u> in writing.







Relief of Benefit Charging

Relief of Benefit Charging

- Standby Legislation passed \$25M to provide tax relief to small businesses impacted by COVID-19.
- **SharedWork** As of March 27, 2020, the federal government is covering those UI benefits 100% through the end of the year.
- Reimbursable The federal government will pay 50% of their benefit charges.
- We're offering some leniency for requests received after the 30-day period.
 - Employers must establish good cause for not sending their request on time.





Emergency Laws and Rules

Work search requirements

- Optional beginning March 8, 2020, and until further notice.
 - When required, we will notify claimants at <u>www.esd.wa.gov</u>
- Most separations occurring March 23, 2020 or later, due to COVID-19 are considered a lack of work.
- Claimants and employers can request up to twelve weeks of standby.
 - Standby is ONLY a work search waiver.
- Claims filed March 8, 2020 or later (until further notice) are not required to serve a wait week.



Federal CARES Act



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)

- 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.





Tips To Get Paid Fastest

- Before you apply carefully study: <u>www.esd.wa.gov/unemployment</u>
- Apply online using eServices.
- If we send you a questionnaire, respond by the due date. Check your mail and eServices account frequently.
- If your preference is to have us call you, please answer your phone.
- Continue to file your weekly claims, even if you are not being paid.
- Sign up for direct deposit.



Washington Paid Family & Medical Leave



Paid Family and Medical Leave







Eligibility



✓ 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

	Qualifyir		\		
\$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



Washington State Small Business Liaison Team BUSINESS WA.GOV

COVID-19 & PFML

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.

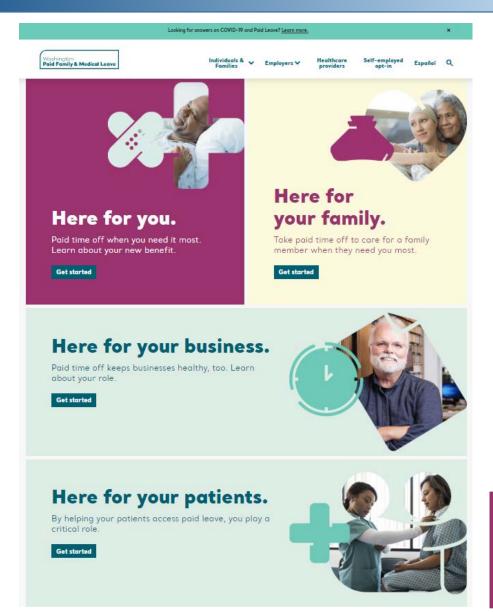
Other federal provisions are available that will cover similar and other COVID-19 related circumstances:

- 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





Paid Family and Medical Leave Site



How to take paid leave

Paidleave.wa.gov



Find out how paid leave works

Find out when you can take paid leave, how much time you can take off, how much pay you'll receive and more.



2. Get ready to apply

Use our step-by-step guide to get ready to apply for leave, whether you're applying for yourself or on behalf of someone else.



3. Apply

Get started on the application process and make sure now is the right time to apply.

Should you apply now for Paid Family and Medical Leave? Answer these key questions before you start.

Ready to apply? Start here.





Contact Us

ESD and Paid Family & Medical Leave



esd.wa.gov paidleave.wa.gov



paidleave@esd.wa.gov



833-572-8400 – UI hotline (7a.m. to 4 p.m. Mon. – Sat.)

833-318-6022 - Online weekly claims (7a.m. to 4 p.m. Mon. - Sat.)

855-829-9243 - Employers

833-717-2273 - PF&ML







Helpful Web Pages for Employers and Workers

- COVID-19 Page: https://esd.wa.gov/newsroom/covid-19
- FAQ For Businesses Page: https://esd.wa.gov/newsroom/covid-19-employer-information
- Strategies and Tips That Work: https://esd.wa.gov/unemployment/help
 - Application checklist for regular unemployment benefits:
 https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/Unemployment/COVID-19_Applications_CheckList.pdf
 - Application checklist for Pandemic Unemployment Assistance:
 https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/Unemployment/COVID-19-PUA-Applications-CheckList.pdf
- Handbook for Unemployed Workers:
 https://esdorchardstorage.blob.core.windows.net/esdwa/Default/ESDWAGOV/Unemployme
 nt/ESD-Handbook-for-Unemployed-Workers.pdf



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



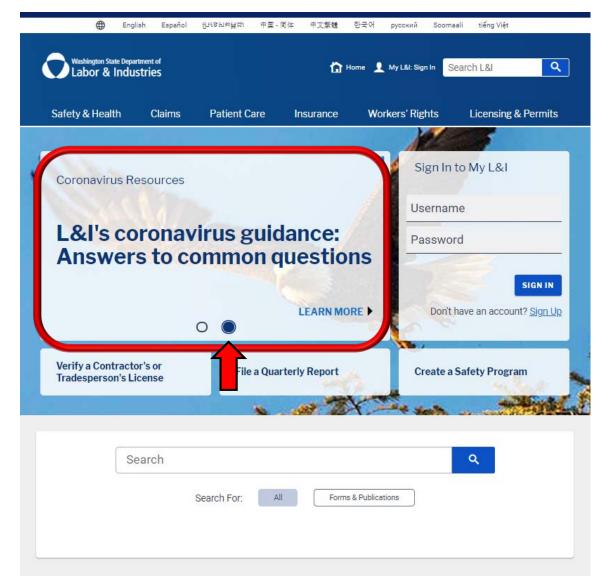
L&I Requirements, Guidance, and Resources Related to the COVID-19 Pandemic





COVID-19 Related Resources

- LNI.wa.gov
- Click on the circled link (the second option on the rotating main menu)







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 **Grocery Stores**
 - Janitorial Retail
 - Healthcare Transportation
 - Construction Food processing
- Free DOSH consultation service









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. Social distancing (at least 6 feet apart or other controls)
- Frequent and adequate hand washing
- 3. Routine and additional cleaning and sanitizing
- 4. Establish procedures for sick workers
- Employee education (in language of preference) on COVID-19 workplace hazards





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 first quarter 2020 if qualifying businesses file on time and pay their premiums within 90 days
 - Similar opportunity for second quarter likely; watch L&I's website for updates
- 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





WA Paid Sick Leave

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

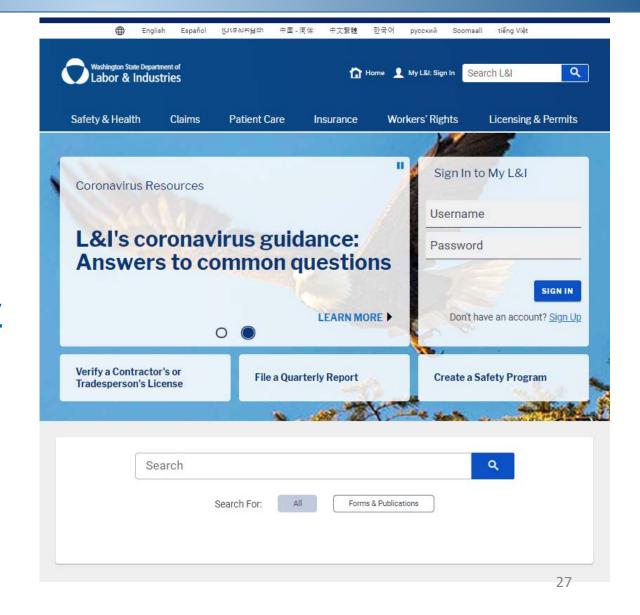


Washington State Small Business Liaison Team BUSINESS WA.GOV

COVID-19 Related Resources

- LNI.wa.gov Coronavirus page
- LNI.wa.gov/smallbusiness

- Email: smallbusiness@LNI.wa.gov
- Phone: 800-987-0145









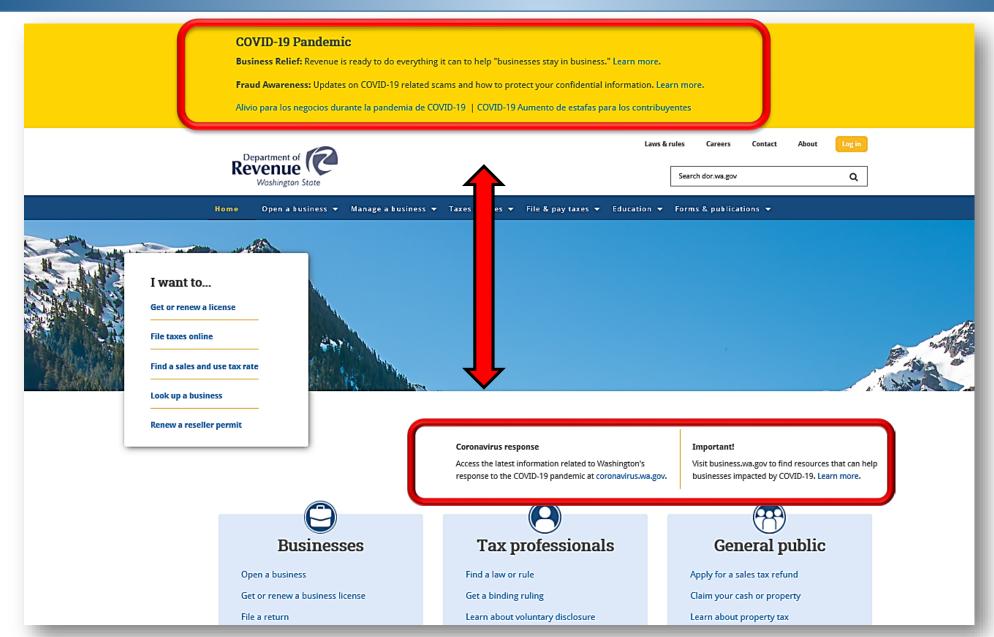
Small Business Requirements and Resources: Business Relief

- Washington State Department of Revenue
- Customer Experience Team





COVID-19 Online Resources









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

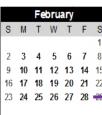
- Extensions must be requested <u>before</u> due date.
- Extensions <u>only</u> postpone payment due date.
- File tax returns even if you are unable to pay.
- Returns filed and paid by due date (or extension date) will not incur interest or penalties.
 - Penalties are applied the day following the due date.
 - Interest is accrued daily on unpaid balances.

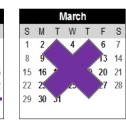
Outstanding Balances

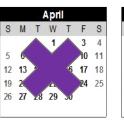
Interest waived February 29 through May 31

2020



















Tax Return Extended Due Dates

2020

Annual 2019 Return

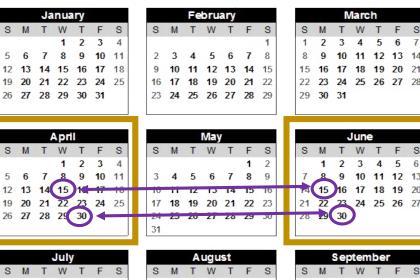
April 15 due date extended to June 15

Quarter 1, 2020

- April 30 due date extended to June 30
 Quarter 2, 2020
- July 30 due date not extended

Monthly

25th of the following month (no change)



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

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

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

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

November									
S	M	Т	W	Т					
1	2	3	4	5	6	7			
8	9	10	11	12	13	14			
15				19					
22	23	24	25	26	27	28			
	30								









Licenses and Endorsements

License Renewals

We do not have authority to extend your business license expiration dates

However...

We are waiving business license delinquency fees on late renewals.

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







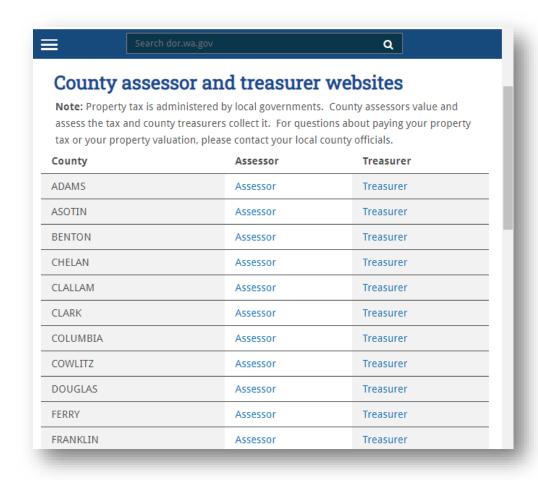
Other Programs

Estate Taxes

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

Property Tax

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









New Tax Guidance

- Additional information for restaurants
 - 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
- Sales of alcohol for sanitizing purposes
- Curbside and delivery sales of spirits
- Dor.wa.gov/taxrelief







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, posting payments to accounts that are made by check or money order, petitions or request for administrative review, and acknowledgment of any legal documents.

Legal process is accepted at our Tumwater office between 8AM and noon, Monday – Friday.

Updated May 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, and forest tax. Check back for updates.

What if I am unable to pay my monthly, quarterly or annual return?

For businesses negatively impacted by the COVID-19 Pandemic, if an extension has not already been granted, a one-time extension may be available upon request. We request that all businesses still *file* their returns by their original due date, even if they are unable to pay.

Businesses may request a one-time extension for paying tax returns prior to the due date by sending a secure email in your My DOR account or by calling Revenue's customer service team at 360-705-

Additional resources

WA State relief

WA: COVID-19 Business Resources

WA Department of Commerce Crisis Planning Tools & Resources

Federal relief

IRS: Corona Tax Relief and Economic Impact Payments

SBA: Small Business Guidance & Loan Resources

Guidance for COVIDrelated temporary business activities

Additional information for restaurants – COVID 19

Sales of alcohol for sanitizing purposes

Curbside and delivery sales of spirits

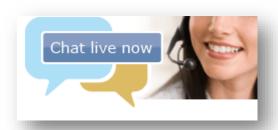






Contact Information

- Telephone Information Center
 - Excise Tax 360-705-6705
 - Business License 360-705-6741
 - Live Chat at dor.wa.gov/contactus
- DORCommunications@dor.wa.gov
- My DOR secure messaging
- dor.wa.gov/ContactUs



Contact All offices are temporarily closed. All of the 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 Hours Monday through Friday from 8 a.m. to 5 p.m. Closed on holidays. Main numbers 360-705-6741 Business licensing General topics Find my Letter ID. 360-705-6705 Tax assistance I have a quick question 360-704-5900 Remote sales and consumer use tax Business licensing Local offices (map) Apply or renew a license or endorsement. Bellingham Spokane I have a licensing question. Bothell Tacoma Tax assistance Kent Tumwater I have a question about electronic filing. Port Angeles Vancouver I need help completing my tax return.

I need a binding tax ruling.

I need to file an unclaimed property report.

Richland

Seattle



Wenatchee



Department of Enterprise Services

- Shana Barehand: shana.barehand@des.wa.gov
- https://des.wa.gov/business
- https://des.wa.gov/services/contracting-purchasing/doingbusiness-state/webs-registration-search-tips
- http://fiscal.wa.gov/Checkbook.aspx
- https://data.wa.gov/
- Questions: <u>WEBSCustomerService@des.wa.gov</u> or (360) 902-7400, 8:00 a.m. to 5:00 p.m., Monday – Friday.







Washington State Department of Health

Food Safety Program

Provide technical assistance, training, and education to:

- Local health departments
- Industry
- Hunger relief organizations
- Other state agencies
- The public

Food safety rule development

Work with State Board of Health and stakeholders







COVID-19 and Food Safety

- Coronavirus not spread through food
- Stay Home, Stay Healthy ID'd essential businesses
 - Grocery stores
 - Restaurant carry-out and delivery
- LOTS of questions regarding safety at these facilities
 - Physical distancing
 - Face coverings
 - Cleaning and sanitizing
 - What is essential
 - Food rescue







Reopening Guidance

Food establishments that closed kitchen or dining areas should consider the following things when reopening:

- Make sure utilities are working
- Flush water and all plumbed food equipment following established guidelines
- Assess and discard food that is no longer safe







Reopening Guidance

(Continued)

Food establishments that closed kitchen or dining areas should consider the following things when reopening:

- Check that all equipment is functioning properly and maintaining proper temperatures
- Wash, rinse, and sanitize all food contact surfaces
- Clean and sanitize dining area







Operating During Phased Approach

- Screen employees for symptoms of COVID-19, to include presence of fever
- Train workers on symptoms of COVID-19 illness and on required hand hygiene
- Ensure handwashing sinks are stocked and hand sanitizer gel is available







Operating During Phased Approach

(Continued)

- 6 feet of distance between employees in back and front of house
- Cloth facial coverings for employees unable to have physical distancing
- Stagger work schedules as possible to reduce employee contact with each other







Reopening Guidance

- Discontinue reusable menus or thoroughly disinfect after each use
- Clean and disinfect touchpoints frequently
 - Including all surfaces at each table turning
- Remove as many self-service condiment dispensers from tables or shared areas as possible
- Not have self-service food bars
 - When allowed will have more controls







Reopening Guidance

(Continued)

- Ensure dining groups are seated at least 6 feet apart
 - Remove or block extra seating
- Use reservations or other metering system to meet capacity allowances
- Utilize contactless payment systems, automated ordering and mobile pay
- Disinfect all touchpads after each use







COVID-19 Information and Resources

DOH Webpage

www.doh.wa.gov/Emergencies/Coronavirus
Resources and Recommendations

Local Health Departments

www.doh.wa.gov/foodsafetycontact

DOH Information by Phone

1-800-525-0127







SBRR Outreach Update: Bottom-Up Economic Recovery

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?

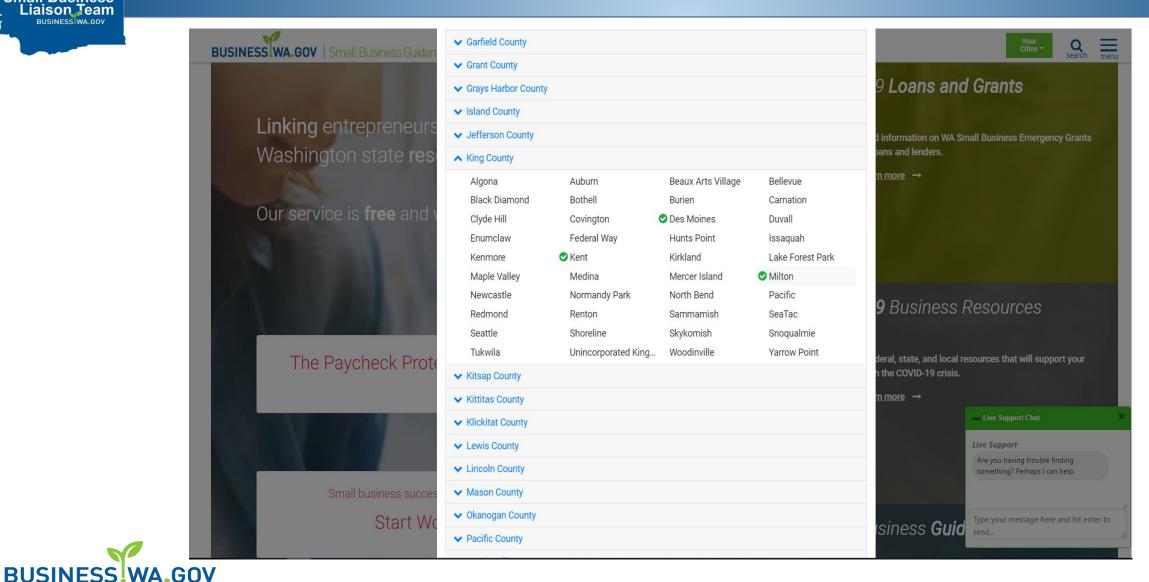
				Under-		Going	
	Employ	Formed		developed		Concerns	
Self Employed - Solo	0 - 0	270,991	20.76%	244,015	25.19%	26,976	8.02%
Micro	0 - 10	1,219,900	93.46%	929,480	95.95%	290,420	86.29%
Mini	0 - 20	1,265,231	96.93%	952,298	98.30%	312,933	92.98%
International - Small	0 - 50	1,292,238	99.00%	964,512	99.56%	327,726	97.37%
International - Medium	0 - 250	1,303,934	99.89%	968,438	99.97%	335,496	99.68%
Federal SBA - Small	0 - 500	1,304,732	99.95%	968,630	99.99%	336,102	99.86%
Large	> 500	597	0.05%	132	0.01%	465	0.14%
Total Businesses		1,305,329		968,762		336,567	





Small Business Guidance

Outreach to City Partners





Strategy Assumptions

- Boost Current Pandemic Operation
- Pandemic Waves (2 to 3) (October 2020 to June 2021)
- Isolated Pockets of Viral Activity
- Post Pandemic Caution (Social Distancing)
- Prolonged Unemployment (4 year recovery)
- Other Economic Events (Rebuilding Economic Resiliency)





Building a Recovery Strategy

- Federal
- Multi-State
- Infrastructure

Large Scale Top-Down Strategy

Unrealized
Strategy
Unpredictable Events

- Smart Growth
- Economic Gardening
- Telework / Gig Work
- Community Collaboration
- Neighborhood Digital Marketplace

Realized Strategy

Local Neighborhood Bottom-Up Strategy



- City / Chamber
- Local Business
- SBA / SBDC / SCORE
- NGO's
- Civic Groups





Lessons Learned – 2008 & 2019

The Small Business Ecosystem – a.k.a. the Economic Garden provides the stem cells for all economic development and serves as an economic safety net for local communities.

To improve our economic resiliency we need to leverage technology to strengthen the safety net and increase the ability of local business to serve consumers in local markets.





Big Four Bottom-Up Ideas

All layers of government need to collaborate, support & resource:

- "Buy Local" Multi-vendor E-commerce Marketplace Platform
- Statewide Small B2B Service Marketplace
- Assessments and Development of Capabilities and Skills
- Increase Access to Government Contracts







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





Washington State Small Business Liaison Team BUSINESS WA.GOV

Contact Summary













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rcolon@esd.wa.gov / 360-878-4088

Celia Nightingale & Andrew Bryan

smallbusiness@lni.wa.gov / 800-987-0145

Telephone Information Center

360-705-6705

Shana Barehand

shana.barehand@des.wa.gov

https://www.doh.wa.gov/Emergencies/Coronavirus 800-525-0127

Michael Ervick (ORIA)

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

Thank you



