









Washington State Department of **Enterprise Services**



Small Business Requirements & Resources COVID-19 Impact Webinar June 4, 2020

Webinar Agenda



- Welcome and overview
- Governor's Office of Regulatory Innovation and Assistance / Small Business Liaison Team
- Department of Health
- Department of Labor & Industries
- Department of Revenue
- Department of Enterprise Services
- Employment Security Department
- Open-mic dedicated time for more questions



SBRR Outreach Update: Bottom-Up Economic Recovery

Michael Ervick

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



Outreach



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.



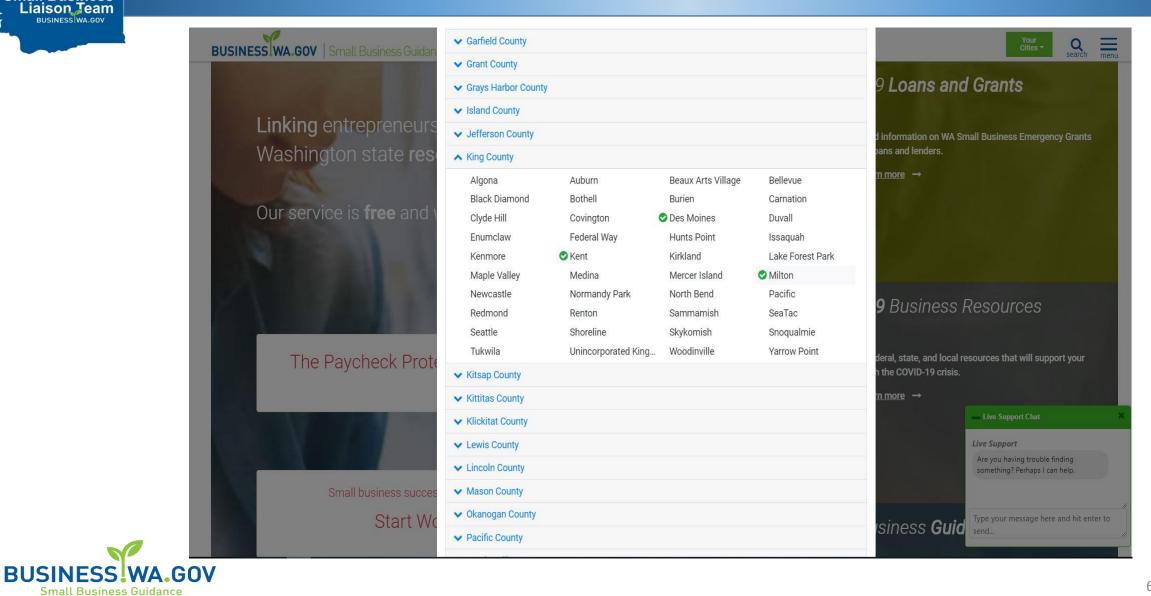


How Important is Small Business?

				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	



Outreach to City Partners



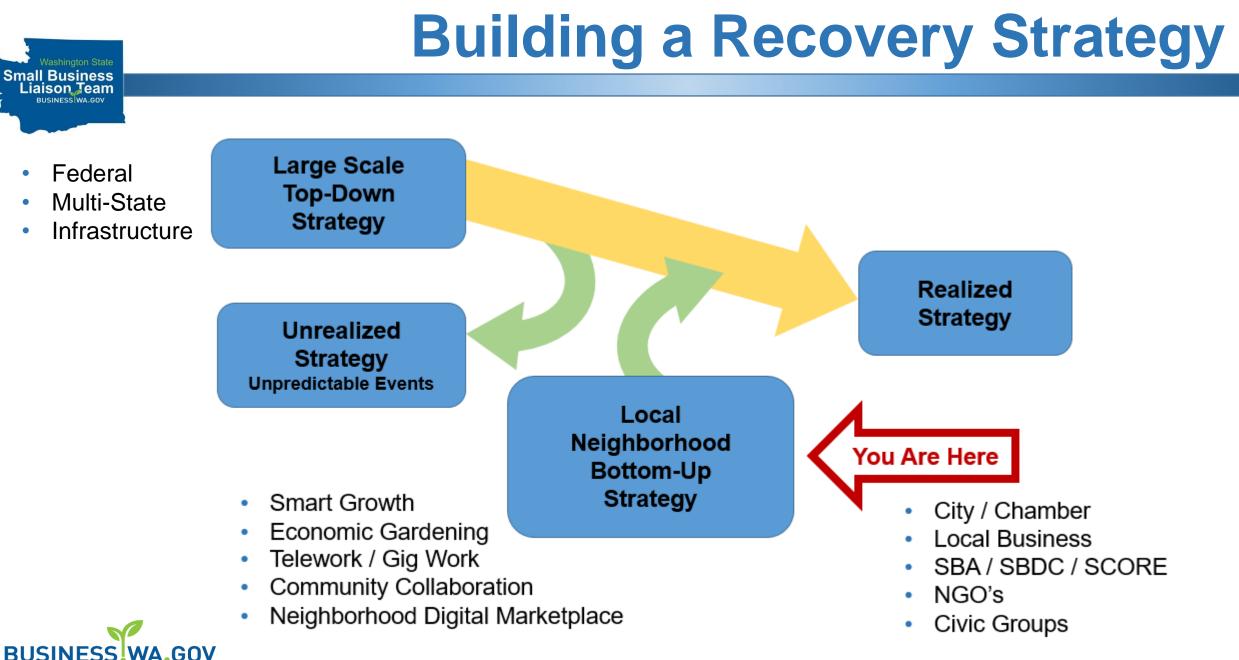
Small Business



- 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)



Business



Small Business Guidance



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



Small Business



COVID-19 Reopening Guidance for Businesses and Workers

https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-





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 Department of Health Small Business

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



aison Team

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



all Business



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 disinfect 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

- Menu adjustments
- 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





(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





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

Washington State Department of Labor & Industries

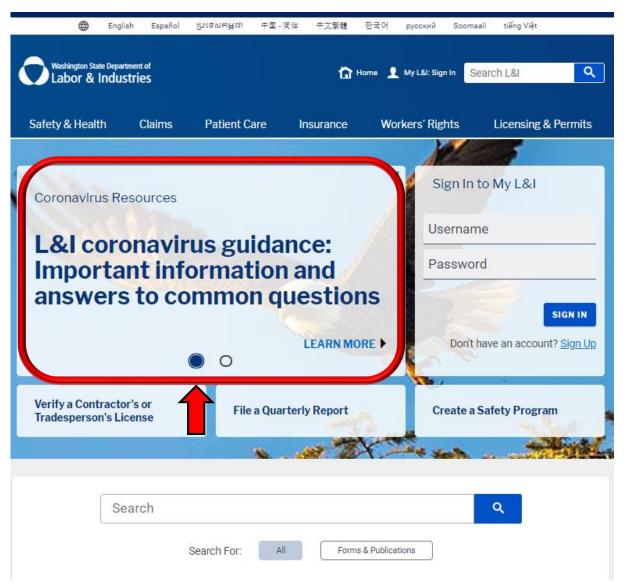
L&I Requirements, Guidance, and Resources Related to the COVID-19 Pandemic

COVID-19 Related Resources

• LNI.wa.gov

Small Business Liaison Team

Click the circled link



Small Business iaison Team

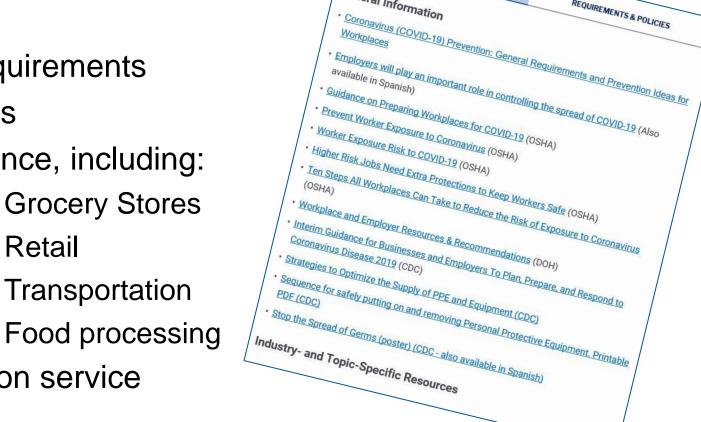
Washington State Department of abor & Industries

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
 - Construction Food processing
- Free DOSH consultation service



FACT SHEETS & PREVENTION MATERIALS

General Information

REQUIREMENTS & POLICIES



April 2020



Issue 2, Volume 1 Do you know how to avoid COVID-19?

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



Janitorial Safety Tip Sheet

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



a facemask.

Call your doctor if you...

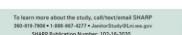
· Feel sick, and have been in close contact with a person known to have COVID-19 OR,

Watch for symptoms:

- · 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.
- Stav 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

Washington State Department of Labor & Industries

- Follow CDC's recommendations for using 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.
- o Dry your hands using a clean towel or air dry them.









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-announcesstay-home-stay-healthy%C2%A0order. 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.

www.Lni.wa.gov/safety-health 1-800-423-7233

- Post large print attention-grabbing readable from a far distance (or electronic reader boards) that inf of social distancing practices.
- Designate workers to monitor ar distancing at check-out lines.
- Discontinue self-serve foods, free stands and product demonstrat

Ideas for an Effective Handwash

- Install hand-sanitizing dispensers entrances and at key locations insi-
- Ensure all workers know why and effectively wash hands for at least
- soap and water for at least twent such as when they arrive at work workstations for breaks, eat, use after handling money.
 - Ensure gloves are used for cart i handling money, common use o register or keypad by different of safety and cleaning.
- Set up a schedule to keep these:

Ensure Sick Workers Are Not at

- Monitor employees for signs of i
 - Ensure employees know the sign of COVID-19 caused by coronavir

Division of Occupational Safety and Health

Ideas for Providing Basic Workplace **Hazard Education About Preventing**

- Instruct all workers on social distancing,
- handwashing, and other store-wide safety procedures related to coronavirus.
- before eating, drinking, or using tobacco.
 - coughs and sneezes and not touching eyes, noses, and mouths with unwashed hands or gloves.
- and other workplace items that are not sanitized.
- Communicate important safety messages/ updates daily with methods such as posters,

stock during the slowest period of the night.

all times to continuously clean and disinfect

increased schedule. Use the environmental

recommended contact time and/or most concentrated solution per the label.

Appoint a designated sanitation worker(s) at

high-touch surfaces on a significantly

Checkout Stands and Counters Considerations

- Require workers to wash hands

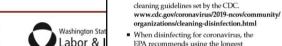
- require sick workers to stay hom



- Teach workers the importance of hand washing
 - Advise on respiratory etiquette, including covering
 - · Prohibit sharing utensils, phones, work tools,

reader boards, etc.

- Consider closing self-check stands if not all surfaces
- can be sanitized between customers and if it is not possible to ensure at least six feet between users.
- Consider installing "sneeze shields" at check stands, and ask customers to stand behind them, or relocate pay station key pads further away from worker. When supplies are available, provide
- disposable wipes/hand sanitizer at check-out stands for employees and customers (e.g. at key pads, registers, bagging area). Prohibit reusable shopping bags and provide
- stocked and trash emptied.



CONTACT SURFACES when using the chemical near or on utensils and food contact surfaces. Use protective gloves and eye/face protection

Sample Resources

(e.g. face shields and/or goggles) when mixing, spraying, and wiping with liquid cleaning products, like diluted bleach.

Be sure to follow the label directions for FOOD

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-coronavirusoutbreak-covid-19-resources

King County Public Health Grocery store guidance with downloadable posters here: www.kingcounty.gov/depts/health/communicablediseases/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]

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single use bags for groceries. **Stocking and Surface Cleaning** Schedule as much stocking and deep cleaning as possible during closing hours. If a 24-hour store,



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)
- 2. 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

The Department of Labor & Industries (L&I) requires en and to implement the Governor's order to prevent the	
Mandatory General Requiren	ents for Employers*
 Control 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. Coth face overings, masks or respirators must be used for work where social distancing is not possible of the vork where social distancing isn't possible contained by the prevent transmission of coronavirus. Provide fixed or portable hand washing facilities wit clean and hot or tepid water, scap, and paper towels. Require hand washing when arriving at work, taking preaks, using the bathroom, before and after eating, drinking or using tobacco products, and after touching contaminated surfaces. Provide hand sanitizer stations/supplies, wipes, or toweletes in portable containers to facilitate frequent hand sanitizing (between hand washing after handling objects touched by others. Rutine and Additional Cleaning and for deep cleaning and sinitizing. Establish a housekeeping schedule that includes frequent cleaning and sanitizing after as uspected COVID-19 case. Disinfect high-touck hurdrace often. Ensure employees use protective gloves and eye/face protection when handling chemicals. 	 Keep Safety Data Sheets (EDSs) for all distinfectants on sit Keep Safety Data Sheets (EDSs) for all distinfectants on sit Establish Procedures For Sick Workers 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. Cordon 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, ensure they know: The signs, symptoms, and risk factors associated with COVID-19 illness. How to prevent the spread of the coronavirus at work. How to effectively wash hands with scap and wate for at least 20 seconds. The importance of covering coughs and sneezes, and not touching the face with unwashed hands





Transit operators.

Which Mask for Which Task?

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





		Face	C	overings	<u>Guidance</u>
Negligible F	Risk	Hig	gh R	lisk	
"negligib For exam covering a cloth fa outdoors A reusable clo	e risk for transmission is Risk oth face covering is required when mission is low. Disposable masks are required when risk for transmission is medium. Examples of disposable masks include dust masks used for hobbies, but not approved by the National Institute for Occupational Safety and Health (NIOSH); surgical-style masks not approved by the FDA; and masks such as KN90s or KN95s approved in other countries. Risk for transmission is considered medium when you stay at least six feet away from others except for several times throughout the day when the six-foot distance is broken for several minutes and prevention measures such as physical barriers aren't feasible. Risk is also considered medium when three to six people work in a room providing personal services to healthy clients who wear a cloth face covering. Examples of medium-risk jobs and medium-risk activities: Commercial fishing crews. Field workers being transported to a nearby planting site. Grocery-store-produce stockers who work during store hours around customers. Manicurists working with clients wearing cloth face coverings. Kitchen workers in restaurants.	Respiration Respiration	ission i tors folo ed by 1 e elaste ce respowere triticula or P-95 or t 10 or t 10 or t 10 or ce or ce	er required when risk for is high. Extremely High Risk When risk for transmission is extremely high you must wear NIOSH-approved N95s, half- or full- facepicce elastomeric respirators with artridges, 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 facesible, 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: . Eoncepational or physical therapists providing therapy to quarantined clients. Examples of extremely high-risk tasks: . Conducting visual eye exams or tonometry. . Taking mouth or nose swab samples at drive-up testing stations.	Image: A constraint of the second s
	 Ride-service drivers who only pick up masked passengers. 				27

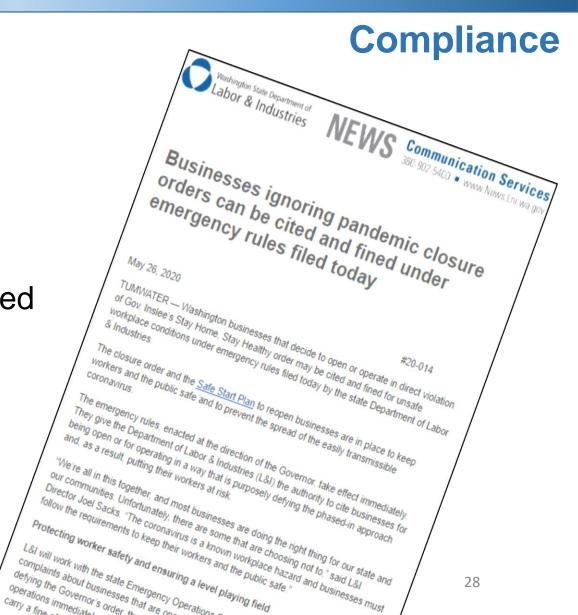
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DOSH Compliance

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







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)

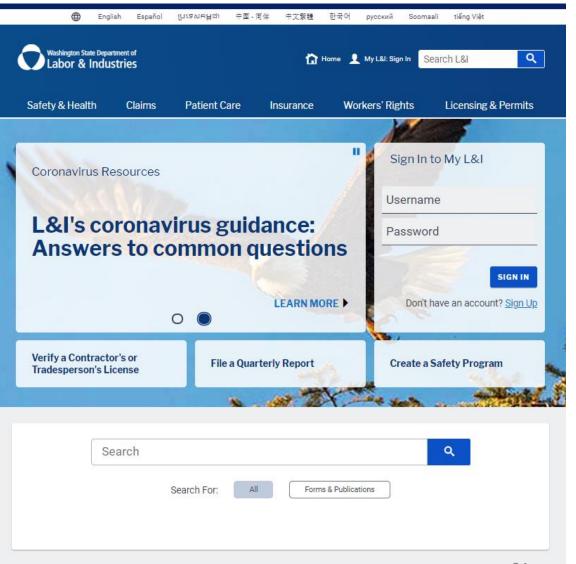
- In addition to WA paid sick leave; not instead of
- Law effective 4/1/2020 through 12/31/2020
- 80 hours for full-time workers; prorated for part-time
- 100% tax credit through IRS payroll taxes
- See FFCRA at www.dol.gov for more information



COVID-19 Related Resources

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

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





Small Business Liaison Team

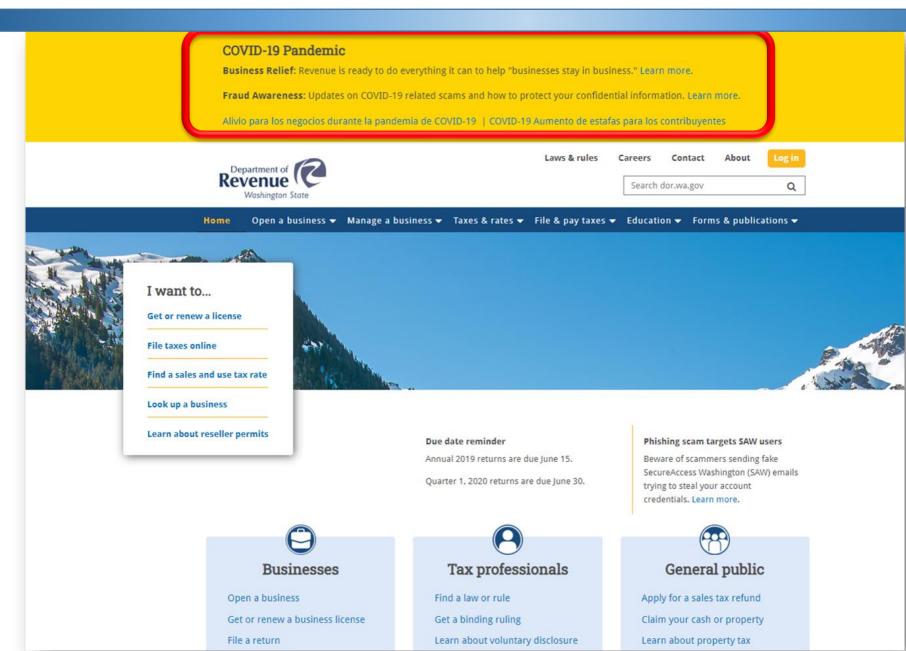


Small Business Requirements and Resources: Business Relief

Washington State Department of Revenue

Customer Experience Team

COVID-19 Online Resources



Small Business Liaison Team BUSINESS WA.GOV

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

Small Business Liaison Team

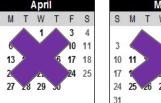
- Extensions must be requested **before** due date.
- Extensions <u>only</u> postpone payment due date.
- File tax returns even if you are unable to pay.
- Returns filed and paid by due date (or extension date)
 will not incur interest or penalties.
 - Penalties are applied the day following the due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

Outstanding Balances

Interest waived February 29 through June 17



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Tax Return Extended Due Dates

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 31 due date not extended

Monthly

• 25th of the following month (no change)

2020

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



all Business

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

Search dor.wa.gov Q

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
DOUGLAS	Assessor	Treasurer
FERRY	Assessor	Treasurer
FRANKLIN	Assessor	Treasurer



Small Business Liaison Team

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



Small Business Liaison Team

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.



Small Business Liaison Team

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: 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

Hours	e online and our call center agents are ready to ass iday from 8 a.m. to 5 p.m.			
Monday through Fr				
Closed on holidays.				
Main numbers				
360-705-6741 Bus	iness licensing			
360-705-6705 Tax assistance				
360-704-5900 Rem	iote sales and consumer use tax			
Local offices (ma	an)			
	Spokane			
-				
Bothell	Tacoma			
Kent	Tumwater			
Port Angeles	Vancouver			
_				
Richland	Wenatchee			
	360-705-6705 Tax 360-704-5900 Rem Local offices (ma Bellingham Bothell			





Department of Enterprise Services

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





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









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



Washington Paid Family & Medical Leave



Employment Security Department

Paid Family and Medical Leave





 ✓ Experience a qualifying event ✓ Work 820 hours in 	SeriousCertain	ning a child health cond		h, placemen [.] uries (your o [.] nts		•
Washington during the qualifying period _{Title 50A RCW}					Claim	Filed August
		Qualifyiı	ng Period			
Family members	\$7000	\$4500	\$6000	\$4700	\$6000	Current Quarter
Spouse/domestic partnerChild	Apr.	Jul.	Oct.	Jan.	Apr.	Jul.
Son/daughter-in-law	May	Aug.	Nov.	Feb.	May	Aug.
Grandchild	Jun.	Sep.	Dec.	Mar.	Jun.	Sep.
Grandparent	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

RCW 50A.15.065, WAC 192-500-070, RCW 50A.05.010(9) & (14)



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: <u>https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave</u>
- CARES Pandemic Unemployment Assistance
 <u>www.esd.wa.gov/unemployment/cares-act</u>



Small Business Liaison Team

ESD Website Resources

Imposter fraud

Do you suspect someone has filed for unemployment benefits using your information?

Report it

Small Business Liaison Team

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: <u>Read first before signing in</u>

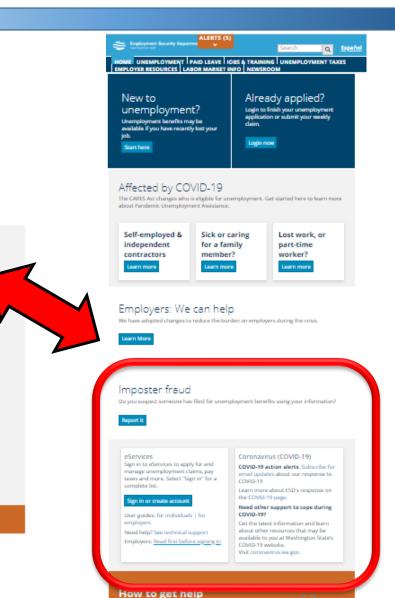
Coronavirus (COVID-19)

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.



We're here to help. But with 20,000 calls coming into our phone center each day, wai times are very long, and many of you are struggling to reach us.

Learn more







Different types of potential fraud

- Data breach: This has NOT happened and NO data has been taken from ESD.
- Unemployment fraud: A claimant lies on their claim to obtain benefits in their own name.
- Imposter fraud When someone's personal info has been stolen from some other source and is used by a criminal to file for benefits and rout those payments to their own bank account.



Learn more at esd.wa.gov/fraud

Imposter Fraud



Four ways we detect imposter fraud:

- 1. Our system controls spot an irregularity and flag it.
- 2. We crossmatch claims data in a new national fraud detection system.
- 3. It is reported by the victim's employer.
- 4. It is reported by the victim.

How to report: esd.wa.gov/fraud

Three points to know:

- 1. If you are a victim of imposter fraud, your access to benefits is unaffected.
- 2. Victims are not responsible for the money paid in their name on fraudulent claims.
- 3. The only domain we are using is **esd.wa.gov**. Fraudsters are doing spear phishing attacks and trying to take advantage of this moment by asking businesses to upload their employees' info to other sites.



Key Reminders

- 1. If you receive a questionnaire from ESD about your claim, complete it! Don't ignore it!
- 2. ESD will maintain a practice of slowing our payments by 1-2 days to give us time to root out fraudulent claims and, in some cases, to collect verifying information from legitimate claimants. Note that this is the practice of many states.
- 3. ESD has not experienced a data breach. No data has been stolen from ESD. Data breaches elsewhere have exposed many Americans' personal information to criminals, who are using that information to file false unemployment claims across the country.
- 4. Read all the information on the <u>Unemployment benefits fraud page</u>.



Small Business Liaison Team



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.



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.



all Business

Emergency Laws and Rules

Work search requirements

- Optional beginning March 8, 2020 and ends June 20, 2020, unless extended by legislation.
 - Please go to <u>www.esd.wa.gov</u> for notifications.
- 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 until June 20, 2020 are not required to serve a wait week, unless extended by legislation.
 - Please go to <u>www.esd.wa.gov</u> for notifications.



Small Business

Team

Federal CARES Act

Expanded unemployment benefits programs:

Pandemic Unemployment Assistance (PUA)

Small Business Liaison Team

> 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.

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.



Small Business

Contact Us

ESD and Paid Family & Medical Leave



Small Business Liaison Team

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

- 1. Strategies that work: https://esd.wa.gov/unemployment/help
- 2. COVID-19 Page: https://esd.wa.gov/newsroom/covid-19
- 3. FAQ for businesses page: <u>https://esd.wa.gov/newsroom/covid-19-employer-information</u>
- 4. Unemployment benefits fraud: https://esd.wa.gov/unemployment/unemployment-benefits-fraud
- 5. Operation 100%: https://esd.wa.gov/unemployment/adjudication
- 6. WorkSource resources: <u>https://www.worksourcewa.com/</u>



Contact Summary



Small Business Liaison Team











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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



