

# You're in!

Thanks for joining us.



- Business-Friendly Panel-



We've gathered state, federal and local partners such as the SBA and SBDC representatives, business liaisons, leaders, managers and subject matter experts for your webinar today.

## Business-Friendly Panel

### Rafael Colón - Moderator

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# Webinar Agenda

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





# SBRR



## Outreach Update



**Michael Ervick (USN)**

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

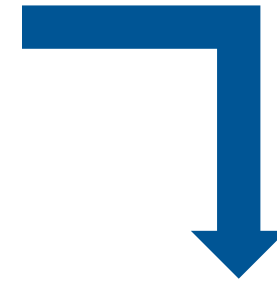
# **COVID-19 Reopening Guidance for Businesses and Workers**

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

# The Opportunity and A Mission

## Washington State

VOB with Employees	10,323
VOB without Employees	39,009
<hr/> Veteran Owned Business	49,332



**The big game changer...**  
**...veterans hiring veterans**



**THE PROBLEM IS NOT THE PROBLEM;  
THE PROBLEM IS YOUR ATTITUDE  
ABOUT THE PROBLEM.**

**SUCCESS IS A SCIENCE...  
FAILURE IS JUST A DECISION**

**WE HAVE OUR HEADING.  
CHART YOUR COURSE.**



**GO NAVY!**





# We Got Your Back Mate!



We would like to thank the members of the Small Business Liaison Team. Representing 30 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**

# SBRR



## Thank you!



**Michael Ervick (USN)**

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








# Business-Friendly Programs




**Employment  
Security  
Department**  
WASHINGTON STATE



# ESD Website Resources

**Employment Security Department**  
WASHINGTON STATE

ALERTS (5) ▼

Search 

Español

HOMEUNEMPLOYMENTPAID LEAVEJOBS & TRAININGUNEMPLOYMENT TAXESEMPLOYER RESOURCESLABOR MARKET INFONEWSROOM

## 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](#)



# Business-Friendly PROGRAMS

Among these nationally  
recognized programs  
and services are...



## SharedWork

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 lost 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](http://esd.wa.gov/sharedwork/apply)

Visit us at [sharedworkwa.com](http://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](http://esd.wa.gov/wotc)  
360-902-9326



## 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](http://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](http://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](http://esd.wa.gov/employer-taxes)  
855-829-9243



## 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](http://WorkSourceWA.com)  
888-316-5627



**Employment Security Department**  
WASHINGTON STATE

The Employment Security Department is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Language assistance services for limited English proficient individuals are available free of charge. Washington Relay Service: 711



# Washington **Paid Family & Medical Leave**

 **Employment Security Department**  
WASHINGTON STATE

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Paid Family and 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.

# Your Role and How You Benefit



## 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.



## EMPLOYER PREMIUM

**(optional for businesses with fewer than 50 employees)**

- 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.



# 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

# 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.



# Eligibility



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

## Family members

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

## 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



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

## **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](http://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>

# Important reporting dates

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

# 2020

January						
S	M	T	W	T	F	S
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5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
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February						
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May						
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June						
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July						
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September						
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October						
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November						
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29	30					

December						
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20	21	22	23	24	25	26
27	28	29	30	31		



# 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 and work 4 weeks with at least 90% pay,
    - Or 1 week if fired for misconduct or quits for reasons not attributable to the employer
  - Must have submitted all reports by Sept. 30, 2020
  - Must have paid all taxes, penalties and interest by Sept. 30, 2020, or be on a payment plan
  - Submit application on our form by Sept. 30, 2020
- 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.

# Relief of Benefit Charging

- **SharedWork** participating employers – On June 19, 2020, the Governor issued an emergency proclamation that waived and suspended RCW 50.60.110(1), which requires us to charge taxable and reimbursable employers for SharedWork benefits. The proclamation was extended until October 1, 2020, or until the state of emergency ends, whichever comes first.
- CARES Act covers 100% of the benefits.
- Both taxable and reimbursable employers participating in the SharedWork program are not charged.



# Relief of Benefit Charging

Reimbursable employers **NOT** in the SharedWork program:

- **Reimbursable** - The federal government will pay 50% of all benefit charges.
- Reimbursable employers pay state for 100% of benefits paid and the state gives 50% back to the employer.

# Emergency Laws and Rules

## Work search requirements

- Job search requirements and the wait week requirement have been extended through Oct. 1. Answer “**no**” to the job search question on your weekly claim. Please go to [www.esd.wa.gov](http://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](http://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.**



# Work Opportunity Tax Credit





# WHAT DOES WOTC DO?



- The Work Opportunity is 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.
- Participating employers are able to reduce their Federal income tax liability by \$2,400-\$9,600 per eligible employee.
- All applications must be submitted within 28 days of the employee's start date.
- In 2019 Washington State employers received \$114M of potential tax credit savings using the WOTC program.

# WORK OPPORTUNITY TAX CREDIT



Veteran Target Groups	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
Received (food stamps) benefits 3 of last 15 months	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
Disabled Veteran hired within 1 year of leaving service	<b>Up to \$3,000</b> (25% of \$12,000 of first-year wages)	<b>Up to \$4,800</b> (40% of \$12,000 of first-year wages)
Disabled Veteran Unemployed at least 6 months	<b>Up to \$6,000</b> (25% of \$24,000 of first-year wages)	<b>Up to \$9,600</b> (40% of \$24,000 of first-year wages)
Unemployed at least 4 weeks	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
Unemployed at least 6 months	<b>Up to \$3,500</b> (25% of \$14,000 of first-year wages)	<b>Up to \$5,600</b> (40% of \$14,000 of first-year wages)

Veteran supporting documentation must be provided within 90 days of WOTC application submission.

# WORK OPPORTUNITY TAX CREDIT



Other WOTC Target Groups	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
<b>Received (food stamps) benefits</b> <i>Age 18-39 qualifying individual or family member received benefits 6 months prior to hire date</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
<b>Short Term TANF Recipient</b> <i>TANF recipient 9 of last 18 months</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
<b>Long Term TANF Recipient</b> <i>TANF recipient last 18 consecutive months or received 18 months of TANF combined with final payment within last 2 years</i>	N/A	<b>Up to \$9,000</b> (40% of \$10,000 of first-year wages and 50% of \$10,000 of second-year wages)
<b>Vocational Rehabilitation Referral</b> <i>Participant in a state or federal-vocational-rehabilitation program and had a written plan within the last 2 years</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)

Other WOTC Target Groups	Worked at least 120 hours but less than 400 hours	Worked at least 400 hours
<b>Ex-Felon</b> <i>Convicted of a felony within one year prior to the hire date; or released from incarceration within one year prior to the hire date</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
<b>SSI Recipient</b> <i>Received SSI payment in any month within 60 days of being hired</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)
<b>Long-term unemployed</b> <i>Individual who has been unemployed at least 27 consecutive weeks and received at least one week of unemployment compensation</i>	<b>Up to \$1,500</b> (25% of \$6,000 of first-year wages)	<b>Up to \$2,400</b> (40% of \$6,000 of first-year wages)



# WORK OPPORTUNITY TAX CREDIT



<b>8850</b> Form (Rev. March 2016) Department of the Treasury Internal Revenue Service	<b>Pre-Screening Notice and Certification Request for the Work Opportunity Credit</b> OMB No. 1545-1500 Information about Form 8850 and its separate instructions is at <a href="http://www.irs.gov/form8850">www.irs.gov/form8850</a> .	
<b>Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.</b>		
Your name _____		Social security number ► _____
Street address where you live _____		
City or town, state, and ZIP code _____		
County _____		Telephone number _____
If you are under age 40, enter your date of birth (month, day, year) _____		
<b>1</b> <input type="checkbox"/> Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.		
<b>2</b> <input type="checkbox"/> Check here if <b>any</b> of the following statements apply to you. <ul style="list-style-type: none"><li>• I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.</li><li>• I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.</li><li>• I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.</li><li>• I am at least age 18 but <b>not</b> age 40 or older and I am a member of a family that:<ul style="list-style-type: none"><li>a. Received SNAP benefits (food stamps) for the past 6 months; <b>or</b></li><li>b. Received SNAP benefits (food stamps) for at least 3 of the past 5 months, <b>but</b> is no longer eligible to receive them.</li></ul></li><li>• During the past year, I was convicted of a felony or released from prison for a felony.</li><li>• I received supplemental security income (SSI) benefits for any month ending during the past 60 days.</li><li>• I am a veteran and I was unemployed for a period or periods totaling at least 4 weeks but less than 6 months during the past year.</li></ul>		
<b>3</b> <input type="checkbox"/> Check here if you are a veteran and you were unemployed for a period or periods totaling at least 6 months during the past year.		
<b>4</b> <input type="checkbox"/> Check here if you are a veteran entitled to compensation for a service-connected disability and you were discharged or released from active duty in the U.S. Armed Forces during the past year.		
<b>5</b> <input type="checkbox"/> Check here if you are a veteran entitled to compensation for a service-connected disability and you were unemployed for a period or periods totaling at least 6 months during the past year.		
<b>6</b> <input type="checkbox"/> Check here if you are a member of a family that: <ul style="list-style-type: none"><li>• Received TANF payments for at least the past 18 months; <b>or</b></li><li>• Received TANF payments for any 18 months beginning after August 5, 1997, <b>and</b> the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years; <b>or</b></li><li>• Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.</li></ul>		
<b>7</b> <input type="checkbox"/> Check here if you are in a period of unemployment that is at least 27 consecutive weeks and for all or part of that period you received unemployment compensation.		
<b>Signature—All Applicants Must Sign</b>		
Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.		
Job applicant's signature ► _____		Date _____
For Privacy Act and Paperwork Reduction Act Notice, see page 2. Cat. No. 22851L Form <b>8850</b> (Rev. 3-2016)		

U.S. Department Labor Employment and Training Administration		Individual Characteristics Form (ICF) Work Opportunity Tax Credit	OMB Control No. 1205-0371 Expiration Date: January 31, 2020
1. Control No. (For Agency use only)	<b>APPLICANT INFORMATION</b> (See instructions on reverse)		2. Date Received (For Agency Use only)
<b>EMPLOYER INFORMATION</b>			
3. Employer Name	4. Employer Address and Telephone	5. Employer Federal ID Number (EIN)	
<b>APPLICANT INFORMATION</b>			
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employer before? Yes ___ No ___ If YES, enter last date of employment: _____	
<b>APPLICANT CHARACTERISTICS FOR WOTC TARGET GROUP CERTIFICATION</b>			
9. Employment Start Date	10. Starting Wage	11. Position	
12. Are you at least age 16, but under age 40? Yes ___ No ___ If YES, enter your date of birth _____			
13. Are you a Veteran of the U.S. Armed Forces? Yes ___ No ___ If NO, go to Box 14. If YES, are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (Food Stamps) for at least 3 months during the 15 months before you were hired? Yes ___ No ___ If YES, enter name of primary recipient _____ and city and state where benefits were received _____. OR, are you a veteran entitled to compensation for a service-connected disability? Yes ___ No ___ If YES, were you discharged or released from active duty within a year before you were hired? Yes ___ No ___ OR, were you unemployed for a combined period of at least 6 months (whether or not consecutive) during the year before you were hired? Yes ___ No ___			
14. Are you a member of a family that received Supplemental Nutrition Assistance Program (SNAP) (formerly Food Stamps) benefits for the 6 months before you were hired? Yes ___ No ___ OR, received SNAP benefits for at least a 3-month period within the last 5 months But you are no longer receiving them? Yes ___ No ___ If YES to either question, enter name of primary recipient _____ and city and state where benefits were received _____.			
15. Were you referred to an employer by a Vocational Rehabilitation Agency approved by a State? Yes ___ No ___ OR, by an Employment Network under the Ticket to Work Program? Yes ___ No ___ OR, by the Department of Veterans Affairs? Yes ___ No ___			
16. Are you a member of a family that received TANF assistance for at least the last 18 months			

# www.esd.wa.gov/wotc



**Employment Security Department**  
WASHINGTON STATE

Search

HOMEUNEMPLOYMENTJOBS & TRAININGEMPLOYER TAXESEMPLOYER RESOURCESLABOR MARKET INFONEWSROOM

**QUICK LINKS**  
**FREQUENTLY USED LINKS**  
The SharedWork Program  
Work Opportunity Tax Credit (WOTC)  
**FORMS**  
SharedWork forms and media library  
Employer resources forms and publications library  
WOTC pre-screening form (IRS form 8850) (PDF)  
WOTC individual characteristics form (ETA form 9061) (PDF)  
**RELATED LINKS**  
Labor market info  
Washington State Small-Business Guide  
Steps to open a secure email from ESD  
**CONTACT US**  
Contact a local WorkSource

## Work Opportunity Tax Credit (WOTC)

The WOTC is a tax incentive for employers to hire certain hard-to-place job seekers. The goal is to help these individuals become economically self-sufficient and to reward employers who give them a chance.

Employers can reduce their federal business taxes by anywhere from \$2,400 to \$9,600 per eligible employee. The amount employers get is based on:

- The employee's target group
- Wages earned and hours worked by the employee

Employers cannot claim the WOTC for:

- Relatives
- Former employees
- Undocumented aliens

[Work Opportunity Tax Credit fact sheet](#) - for a program overview and recent statistics

[U.S. Department of Labor website](#) - for updates and more information

**To apply online**  
You must have a SecureAccess Washington (SAW) account **and** a WOTC account. Read [How to apply](#) then [start here](#).

All applications must be submitted within 28 days of the employee's start date.

**WOTC resources:**  
[Online filing system](#) | [Eligibility](#) | [How to apply](#) | [Application deadlines](#)

**For more information:** email [ESDGPWOTC@esd.wa.gov](mailto:ESDGPWOTC@esd.wa.gov) or call 360-902-9326

Applications ~ Employer representatives ~ Employers ~ Printing ~ Help ~

Home

## Work Opportunity Tax Credit (WOTC)

**A few pointers before you start:**

- Employers and authorized representatives must submit applications within 28 days of the day the job applicant starts work
- Employers and representatives must receive certification from the Employment Security Department in order to claim these federal tax credits
- Employer representatives must submit a valid Power of Attorney in order to act on an employer's behalf
- Employers have no limit to the number of individuals they can hire who qualify for the tax credit

➔ **The bulk upload feature is now available.** Select the button below or the *Applications* tab above.

Start new application

Search applications

Bulk application upload

Create new representative

Search representatives

WOTC 8850 form (PDF)

WOTC 9061 form (PDF)

Eligible target groups

Employer's guide (PDF)

Power of Attorney (PDF)

**To check the status of an application**

1. Select the *Search applications* button or the *Applications* tab above
2. Search by application number or Social Security number, or select the desired application from the list
3. Check the *Status* column

**To submit documentation**

1. Select the *Search applications* button or the *Applications* tab above
2. Select the desired application and navigate to the *Submit* page

# FEDERAL BONDING PROGRAM



- Created in 1966 by USDOL, the Federal bonding program protects employers against employee act of dishonesty. The bond provides 100 percent coverage and has no deductible.
- Employers receive the bonds free-of-charge. Each new hire can be bonded from **\$5,000 - \$25,000** with \$0 deductible covering the first six months of employment.
- Bonds can be applied to ANY full- or part-time employee paid wages (with Federal taxes deducted from pay), including individuals hired by temp agencies. \*Self-employed people cannot be covered by Fidelity Bonds



# www.esd.wa.gov/bonding



esd.wa.gov/about-employees/federal-bonding



Employment Security Department  
WASHINGTON STATE

ALERTS



Español



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UNEMPLOYMENT

PAID LEAVE

JOBS & TRAINING

UNEMPLOYMENT TAXES

EMPLOYER RESOURCES

LABOR MARKET INFO

NEWSROOM

## QUICK LINKS

### FREQUENTLY USED LINKS

The SharedWork Program  
Work Opportunity Tax Credit (WOTC)  
The H-2A Program  
Business layoff assistance

### FORMS

SharedWork forms and media library  
Employer resources forms and publications library  
WOTC pre-screening form (IRS form 8850) (PDF)  
WOTC individual characteristics form (ETA form 9061) (PDF)  
Paid Family and Medical Leave employer toolkit (PDF)

### RELATED LINKS

Labor market info  
Washington State Small-Business Guide  
Steps to open a secure email from ESD

### CONTACT US

Contact a local WorkSource

## Federal bonding

The fidelity bonds issued by the Federal Bonding Program (FBP) protect employers against employee fraud and dishonesty. Employers receive the bonds free-of-charge as an incentive to hire these applicants. The FBP was designed to reimburse the employer for any loss due to employee theft of money or property up to \$5,000 during the first six months of a selected individual's term of employment.

The mission of the FBP is to give employers the peace of mind that you can safely provide all individuals job opportunities with limited risk.

The FBP helps reduce barriers for justice-involved individuals, as well as others who have difficulty securing employment and getting their lives back on track, building stronger, healthier communities.

### TO APPLY:

Print and fill out the [Washington State Bond Request form](#) (pdf) and return to Clancy Mullins, State Bonding Coordinator at PO Box 9046, Olympia, WA 98507, or [bonds4jobs@esd.wa.gov](mailto:bonds4jobs@esd.wa.gov).

### FOR MORE INFORMATION:

- Read the [Federal Bonding Program informational brochure](#) for Employers and Job Seekers
- Visit the [Federal Bonding Program website](#)
- See Employment Security's [Federal Bonding fact sheet](#)

### CONTACT:

Call 800-669-9271 or email [bonds4jobs@esd.wa.gov](mailto:bonds4jobs@esd.wa.gov), for additional information.

## WASHINGTON STATE BOND CERTIFICATION FORM

MAIL or EMAIL to: Clancy Mullins / State Bonding Coordinator  
Employment Security Department  
PO Box 9046  
Olympia, WA 98507-9046  
Phone: 1-800-669-9271  
[bonds4jobs@esd.wa.gov](mailto:bonds4jobs@esd.wa.gov)

### EMPLOYER RECEIVING BOND

COMPANY NAME & INDUSTRY \_\_\_\_\_  
FEIN - \_\_\_\_\_  
CONTACT PERSON NAME - \_\_\_\_\_  
PHONE NUMBER - \_\_\_\_\_  
ADDRESS - \_\_\_\_\_  
CITY/STATE/ZIP - \_\_\_\_\_

### WORKER COVERED BY BOND (please print clearly)

LAST NAME - \_\_\_\_\_ FIRST NAME - \_\_\_\_\_  
BOND EFFECTIVE DATE - \_\_\_\_\_ SOC. SECURITY # - \_\_\_\_\_  
Occupation: \_\_\_\_\_ Ethnicity: \_\_\_\_\_  
Reason for bond: Justice Involved ☐ Other ☐ Starting wage \_\_\_\_\_ per hr.

### BOND INSURANCE AMOUNT REQUESTED

\$ 5,000 (If requesting more than \$5K, provide information on why higher amount is needed.)

(\$5K, \$10K, \$15K, \$20K, \$25K)

SIGNATURE (must be signed by originator and legible) \_\_\_\_\_  
TELEPHONE # \_\_\_\_\_

# WORK OPPORTUNITY TAX CREDIT & FEDERAL BONDING



**Program Coordinator: Clancy Mullins**

Phone: (800) 669-9271

Email: [cmullins@esd.wa.gov](mailto:cmullins@esd.wa.gov)

[www.esd.wa.gov/wotc](http://www.esd.wa.gov/wotc)

[www.esd.wa.gov/bonding](http://www.esd.wa.gov/bonding)



SharedWork is  
a shared win

BUSINESSES WIN. EMPLOYEES WIN.  
COMMUNITIES WIN.



# SharedWork overview - award winning video



Watch the SharedWork award winning video at -

<https://esd.wa.gov/SharedWork/library/videos>

Select: Program overview



# COVID-19 and SHAREDWORK



- For claimants to be on SharedWork, their employers must apply to participate in the program. It allows employers to reduce hours by as much as 50 percent, while their employees collect partial benefits to replace a portion of their lost wages.
- We use [the SharedWork chart](#) to deduct their earnings from their weekly benefits.
- If approved for SharedWork, employers can request a relief of benefit charges.
- SharedWork is for employees who are both permanent, and who are paid hourly (or can calculate their salaries as an hourly wage).

# COVID-19 and SHAREDWORK



## **IMPORTANT NOTES:**

- Claimants on SharedWork do not have to look for other work.
- They must be available for all work offered by their regular employer.
- Employers must continue to pay for employees' health insurance.
- SharedWork plans last one year and have a maximum benefits payable amount.
- Employees who work fewer hours may run out of benefits more quickly.
- SharedWork participants may be eligible for benefit extensions.

# SHAREDWORK happenings...



For peace of mind, call and let us help  
determine your eligibility.  
800-752-2500



# Helpful Web Pages

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 Business-Friendly



**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**



**833-572-8400** – UI hotline ( 7a.m. to 4 p.m. Mon. – Sat.)  
**800-318-6022** – Online weekly claims ( 7a.m. to 4 p.m. Mon. – Sat.)  
**855-829-9243** – Employers  
**833-717-2273** – PF&ML  
**800-752-2500** – SharedWork  
**800-669-9271** – WOTC & Bonding

## **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](http://www.NewHire.wa.gov)**

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





- Business-Friendly Panel-

Open mic  
Q & A





# Washington State Department of Health

## Food Safety Program

Help protect the public from foodborne disease

Provides technical assistance, training, and education to:

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

# Operating Food Establishments

## Getting your Permit to operate

### Contact your health department:

- Local Health Departments
  - [www.doh.wa.gov/foodsafetycontact](http://www.doh.wa.gov/foodsafetycontact)
- Submit application and fees.
- Work with the plan reviewer at local health to determine required equipment based on your menu.

# Operating During COVID-19 Phases

## **Food establishments in any phase must manage these:**

- Screen and Train workers on symptoms of COVID-19 illness and on required hand hygiene
- Clean and Sanitize surfaces routinely and effectively
- Ensure customer compliance

# Operating During Phases

## **Train workers to include:**

- Screen & train workers on foodborne illnesses and COVID-19
  - Know the symptoms
  - Don't work when symptoms are present
- Physical Distancing of 6 feet between employees and
- Physical Distancing between staff and customers
- Wear PPE as required— face masks
- Continue use of utensils or gloves when handling foods that are ready-to-eat



## **Cleaning and Sanitizing the food establishments:**

- Use display board, single-use or reusable menus that are cleaned and disinfected after each use
- Wash, Rinse, Sanitize tables between dining parties
- Clean and disinfect touchpoints frequently
  - Including all surfaces at each table turning
  - Try using contactless payment systems, automated ordering, and mobile pay

# Operating During Phases

## For Customer Safety:

- Ensure face coverings are worn as required when not eating
- Provide handwashing supplies and sanitizer
- Require physical distancing when:
  - At tables
  - Waiting for a seat
  - Picking up food

# COVID-19 Operating Restrictions

Food establishments in any phase must **not** allow:

- Indoor service at bars
- Live entertainment
- Game areas such as pool tables, darts, and video games
- End alcohol service by 10:00 pm

# COVID-19 Operating Restrictions



## **Food establishments in Phase 2 :**

- May have onsite dining
- Limit the size of tables to 5 persons or less
- Only persons from the same household may dine indoors
- Customers no more than 50% capacity
  - For both indoor and outdoor seating
- Have buffets and salad bars if following DOH guidance





# Washington State Department of Health

## Food Safety Program

### Food Safety Rule Revision

- Work with State Board of Health and stakeholders
- Making revisions and additions to the WA Food Code
- <https://www.doh.wa.gov/CommunityandEnvironment/Food/FoodWorkerandIndustry/FoodSafetyRules/FoodCodeRuleRevision>

# COVID-19 Information and Resources



## Local Health Departments

[www.doh.wa.gov/foodsafetycontact](http://www.doh.wa.gov/foodsafetycontact)

## DOH Webpage

[www.doh.wa.gov/Emergencies/Coronavirus](http://www.doh.wa.gov/Emergencies/Coronavirus)

Resources and Recommendations

## DOH Information by Phone

[1-800-525-0127](tel:1-800-525-0127)



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



Washington State Department of  
**Labor & Industries**

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

# 5 L&I Essentials for Small Businesses

1. Know who's an "employer"
2. Understand the basics of workers' compensation insurance
3. Know your responsibilities regarding pay and work hours
4. Understand your requirements around worker safety
5. If you're a construction contractor, know the rules



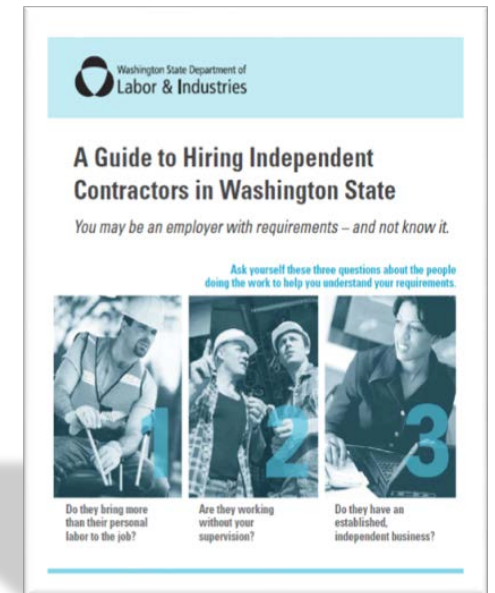


# 1. Know Who's an "Employer"



## Do you have people working for you?

- Co-owners
- Employees
- Employees of temporary employment agencies
- Independent contractors





# Independent Contractor Test

## **Are those workers employees or independent contractors?**

- Do they bring more than their personal labor to the job?
- Are they working without supervision?
- Are they doing something different from you?
- Do they have an established, independent business that markets itself and files business taxes?
- L&I test stricter than IRS test

**Most people working for you are likely to be considered to your employees by L&I!**

## 2. Understand the Basics of Workers' Compensation Insurance



### A Promise to Employers and Employees

- Injured workers will be taken care of
- Employers won't be sued
- No fault insurance
- Insurance in its structure; not a tax
  - Collection authority of a tax



## Base Rates

- Average cost per hour of claims in a particular risk classification

## Experience Factor

- The business' actual claims costs vs. expected claims costs for a firm of that size and type

## Employer Rate

- Base rate modified by claims experience





# 3. Know Your Responsibilities Regarding Pay and Work Hours



## Important Topics

- Employment of minors
- Recordkeeping requirements
- Minimum wage (\$13.50 in 2020 for WA)
- Overtime pay
- Equal pay & opportunities
- Paid sick leave
- Tips
- Breaks and lunch periods
- Allowed payroll deductions
- Final paychecks
- Interns
- Volunteers



# 4. Understand Your Requirements Around Worker Safety



## Primary Employer Responsibilities:



- Provide a safe and healthy workplace while complying with safety and health standards
- Have a written, practiced accident-prevention program (APP)
- Post a notice of job safety employer responsibility and employee rights (F416-081-909)
- Provide job related safety & health training
- Keep records of all job-related incidents

# 5. If You're a Construction Contractor... Know the Rules



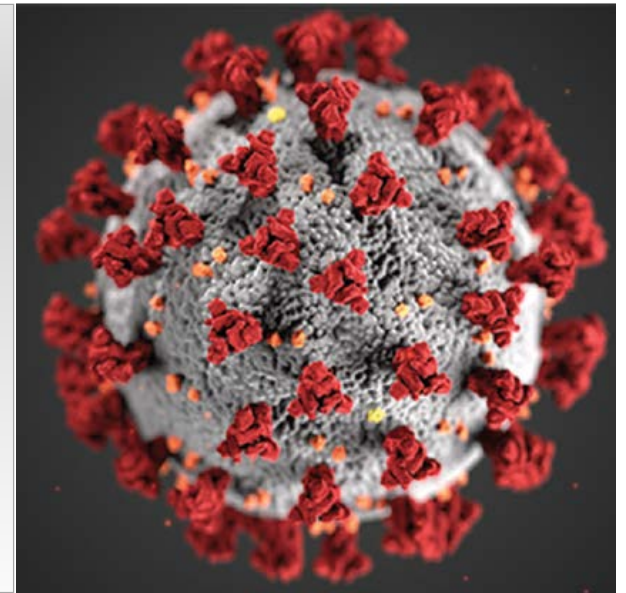
- **Broad definition of “contractor”**
  - Includes developers, some consultants, and “flippers”
  - Includes some janitorial, landscaping, garbage hauling, computer networking, and “handyman” businesses
- **Can’t solicit business before registered**
- **Marketing must include registration number**





# COVID-19 (Coronavirus)

## 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

The screenshot shows the Washington State Department of Labor & Industries website. At the top, there are language options: English, Español, 한국어, 中文 - 简体, 中文 - 繁體, 한국어, русский, Soomaali, and tiếng Việt. The main header includes the L&I logo, a 'Home' link, a 'My L&I: Sign In' link, and a search bar. Below the header is a navigation menu with links for Safety & Health, Claims, Patient Care, Insurance, Workers' Rights, and Licensing & Permits. The main content area features a 'Coronavirus Resources' section with a highlighted link: 'L&I coronavirus guidance: Important information and answers to common questions'. To the right of this section 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 highlighted link is a 'LEARN MORE' link. At the bottom of the main content area, there are three links: 'Verify a Contractor's or Tradesperson's License', 'File a Quarterly Report', and 'Create a Safety Program'. A red arrow points to the 'Verify a Contractor's or Tradesperson's License' link. At the bottom of the page, there is a search bar and a 'Search For:' section with buttons 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



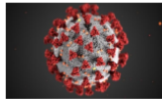
# Division of Occupational Safety & Health - DOSH

## 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.

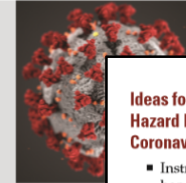


To learn more about the study, call/text/email SHARP  
360-819-7908 • 1-888-667-4277 • [JanitorStudy@Lni.wa.gov](mailto:JanitorStudy@Lni.wa.gov)  
SHARP Publication Number: 102-16-2020



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-C2%A0order](http://www.governor.wa.gov/news-media/inslee-announces-stay-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.

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

### Ideas for an Effective Handwashing

- Install hand-sanitizing dispensers at entrances and at key locations inside.
- Ensure all workers know why and how to 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 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](http://www.Lni.wa.gov/safety-health)

1-800-423-7233



Washington State  
Labor & Industries

## Sample Resources

### 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.

### Checkout Stands and Counters Considerations

- 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 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, stock during the slowest period of the night.
- Appoint a designated sanitation worker(s) at all times to continuously clean and disinfect high-touch surfaces on a significantly increased schedule. Use the environmental cleaning guidelines set by the CDC. [www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html](http://www.cdc.gov/coronavirus/2019-ncov/community/organizations/cleaning-disinfection.html)
- When disinfecting for coronavirus, the EPA recommends using the longest recommended contact time and/or most concentrated solution per the label.

- Be sure to follow the label directions for FOOD CONTACT SURFACES when using the chemical near or on utensils and food contact surfaces.
- Use protective gloves and eye/face protection (e.g. face shields and/or goggles) when mixing, spraying, and wiping with liquid cleaning products, like diluted bleach.

### 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](http://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](http://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](http://www.wa-food-ind.org/Covid-19)

### Get help

For a free safety and health consultation go to [www.Lni.wa.gov/SafetyConsultants](http://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 > COVID-19 Reopening Guidance for Businesses and Workers

**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,

WASHINGTON GOVERNOR

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**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](https://coronavirus.wa.gov).

On May 4<sup>th</sup>, 2020 Governor Inslee signed [Proclamation 20-25.3](#) and outlined the plan, businesses and activities will re-open in phases with adequate social distance and 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-Hospital, and Manufacturing](#) – 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 11)
- [Essential workforce education program standards](#) – issued May 7

**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

**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](https://coronavirus.wa.gov).

**Visit coronavirus.wa.gov**

**COVID-19 Reopening Guidance for Businesses and Workers**

**Latest news**



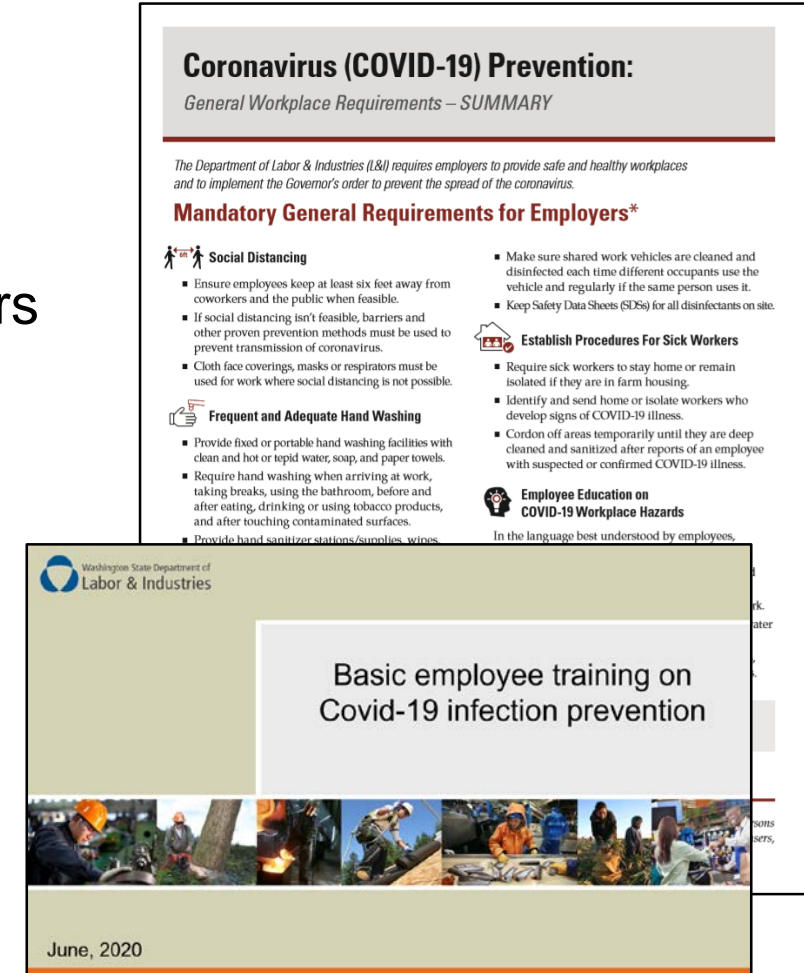
# Division of Occupational Safety & Health - DOSH

## 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

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 people's mouth, nose, or eyes, even if they appear to be healthy or asymptomatic.

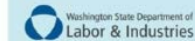
#### Examples of extremely high-risk jobs:

- 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.



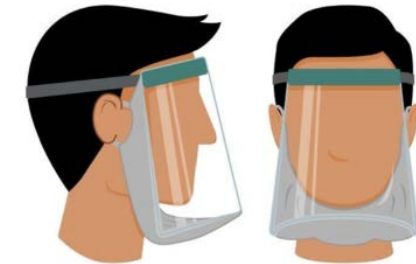
This is a NIOSH-approved N95 filtering-facepiece respirator. Use this, or a more protective respirator in high- or extremely-high risk situations to protect yourself from saliva particles in the air. It also provides some protection when a person coughs or sneezes near you, but isn't liquid-resistant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

This unaltered photo provided by author Banoj, [https://commons.wikimedia.org/wiki/File:3M\\_N95\\_Part particulate\\_Respirator.JPG](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](https://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 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, businesses should politely educate them about the requirement and offer an accommodation if possible.

**Wear a cloth face covering or mask to reduce the spread of COVID-19**  
You may have the virus even if you don't have symptoms. Protect yourself and others by wearing a cloth face covering or mask.

**Chance of spreading COVID-19**

Scenario	Chance of spreading COVID-19
person with COVID-19	very high
both wearing face covering + 6 feet apart	high
only healthy person wearing face covering + 6 feet apart	medium
only person with COVID-19 wearing face covering + 6 feet apart	low
both wearing face covering + at least 6 feet apart	very low
staying home	virtually none

Based on findings of modeling studies, please call 1-800-525-4227 for more information or visit covid19.wa.gov.

# Signage – Coronavirus.WA.Gov

## INFORMATION FOR

[You & Your Family](#)

[Workers](#)

Businesses ▾

[Workplace safety guidance](#)

[Frequently asked questions for business](#)

Business Signage Toolkit

[Proclamación de trabajadores de alto riesgo](#)

## Business Signage Toolkit

This page will host business communication resources to address common concerns about COVID-19. These resources are 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)

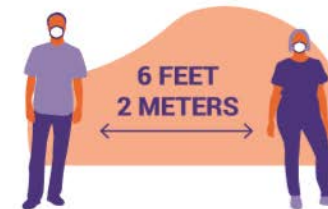
To keep our staff and our customers safe, we ask that you...

#### 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.



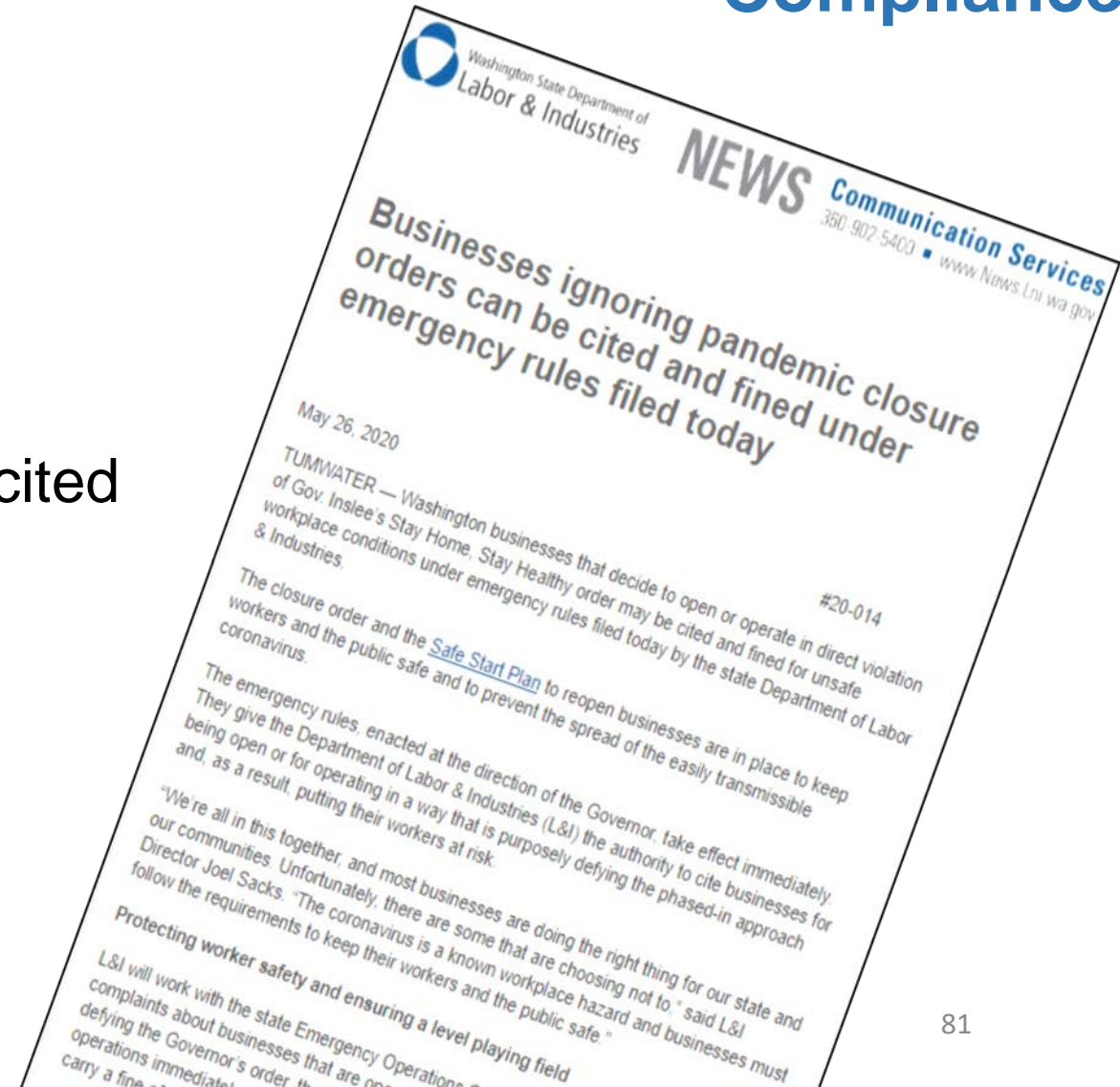
To ensure proper physical distancing and comply with state guidelines, we are operating at reduced capacity.

Spread the Facts

coronavirus.wa.gov

### 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](mailto: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

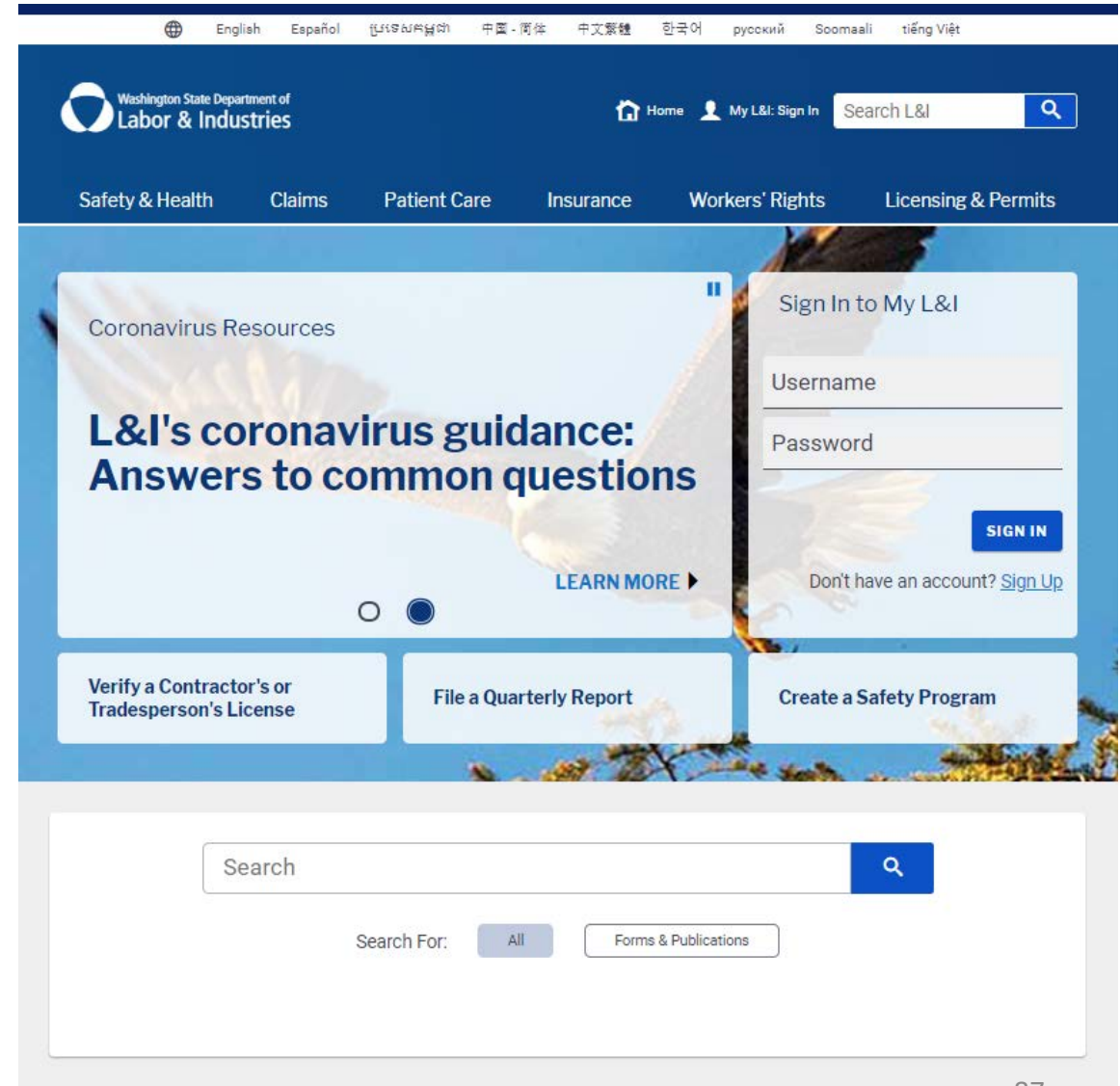
**Federal paid sick leave required for COVID-19 related purposes**  
*(provided as an FYI; L&I doesn't administer)*

- 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](http://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](mailto:smallbusiness@LNI.wa.gov)
  - Phone: 800-987-0145
- **DOSH Consultation**
  - Erica Minton
  - Email: [Erica.Minton@LNI.wa.gov](mailto:Erica.Minton@LNI.wa.gov)





- Business-Friendly Panel-

Open mic  
Q & A





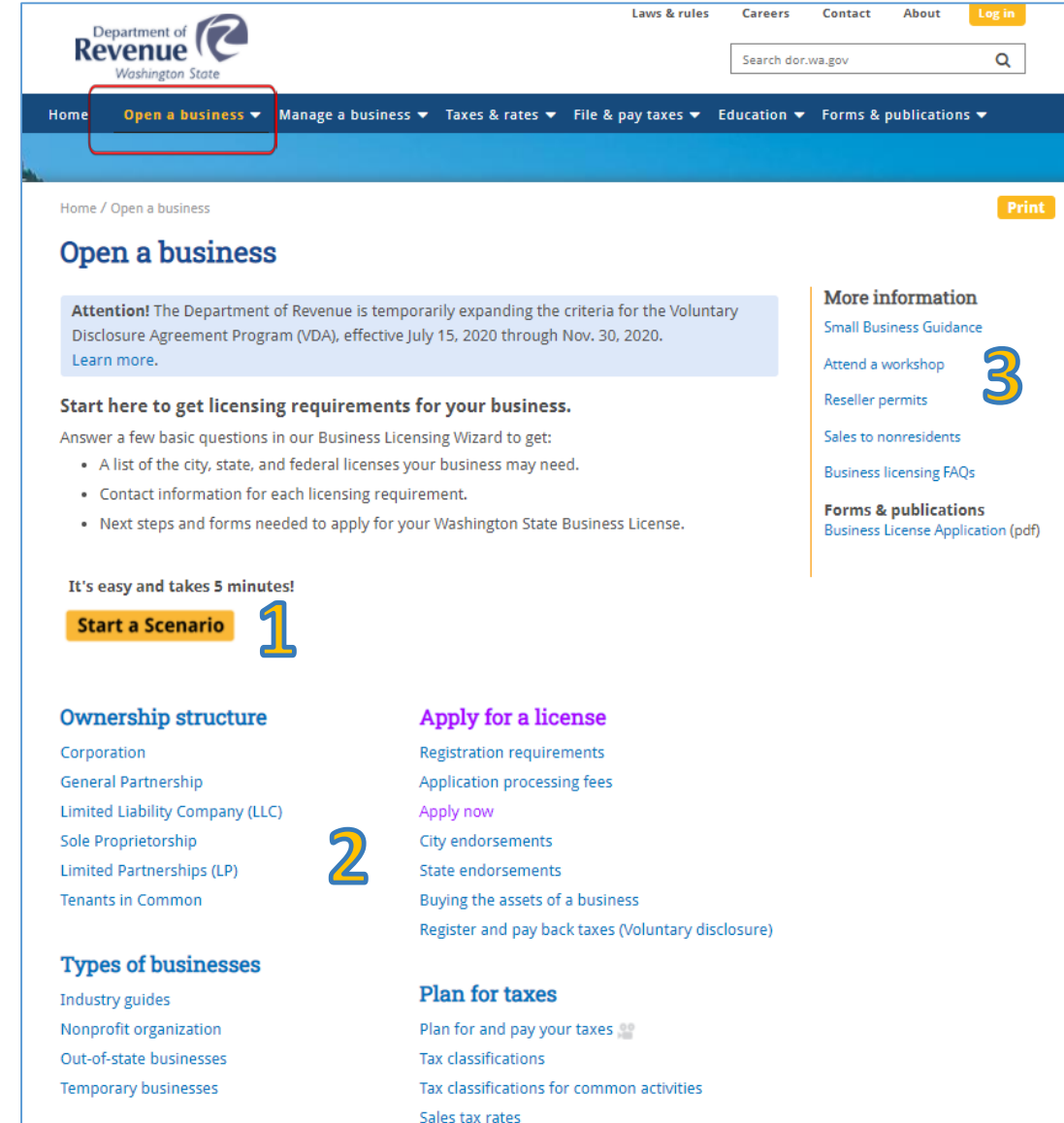
# Small Business Requirements and Resources

Washington State Department of Revenue  
Customer Experience Team

# Registration Basics

## Menu: Open a Business

1. Start a Scenario – Business Wizard
2. Read about
  - Ownership structure
  - Types of business
  - How to apply
  - City and State endorsements
3. More information column
  - Small business guidance
  - Attend a workshop (and request a visit from a tax consultant)



The screenshot shows the 'Open a business' page on the Washington State Department of Revenue website. The page is titled 'Open a business' and includes a navigation bar with links to 'Home', 'Open a business', 'Manage a business', 'Taxes & rates', 'File & pay taxes', 'Education', and 'Forms & publications'. A red box highlights the 'Open a business' link in the navigation bar. The main content area includes an 'Attention!' banner about the Voluntary Disclosure Agreement Program (VDA), a 'Start here to get licensing requirements for your business' section with a 'Start a Scenario' button, and a 'More information' column on the right with links to 'Small Business Guidance', 'Attend a workshop', 'Reseller permits', 'Sales to nonresidents', 'Business licensing FAQs', and 'Forms & publications'. The page also features a 'Print' button in the top right corner.

Department of Revenue  
Washington State

Home / Open a business

**Open a business**

**Attention!** The Department of Revenue is temporarily expanding the criteria for the Voluntary Disclosure Agreement Program (VDA), effective July 15, 2020 through Nov. 30, 2020. [Learn more.](#)

**Start here to get licensing requirements for your business.**

Answer a few basic questions in our Business Licensing Wizard to get:

- A list of the city, state, and federal licenses your business may need.
- Contact information for each licensing requirement.
- Next steps and forms needed to apply for your Washington State Business License.

It's easy and takes 5 minutes!

**Start a Scenario** 1

**Ownership structure**

- Corporation
- General Partnership
- Limited Liability Company (LLC)
- Sole Proprietorship
- Limited Partnerships (LP)
- Tenants in Common

**Types of businesses**

- Industry guides
- Nonprofit organization
- Out-of-state businesses
- Temporary businesses

**Apply for a license**

- Registration requirements
- Application processing fees
- [Apply now](#)
- City endorsements
- State endorsements
- Buying the assets of a business
- Register and pay back taxes (Voluntary disclosure)

**Plan for taxes**

- Plan for and pay your taxes
- Tax classifications
- Tax classifications for common activities
- Sales tax rates

**More information**

- Small Business Guidance
- Attend a workshop
- Reseller permits
- Sales to nonresidents
- Business licensing FAQs
- Forms & publications**
- Business License Application (pdf)

Print

# Tax Law Basics



The logo for the Department of Revenue, Washington State, featuring a stylized 'R' icon and the text "Department of Revenue" and "Washington State".

Laws & rulesCareersContactAboutLog in

Search dor.wa.gov

HomeOpen a business ▼Manage a business ▼Taxes & rates ▼File & pay taxes ▼Education ▼Forms & publications ▼

A scenic image of a mountain range with snow-capped peaks and evergreen trees.

Home / Find taxes & rates

Find taxes & rates

Sales & use tax rates

Lookup a tax rate

Tax rate lookup mobile app

List of sales and use tax rates

Tax rate change notices

Sales & use tax rates

Tax incentives

Business & occupation tax

Retail sales tax

Use tax

Property tax

Other taxes

Income tax

Use tax

Property tax

Print

More information

What's new

Marketplace fairness

Taxes due on recreational marijuana

# Tax Law Basics-B&O Tax



## B&O Tax

- Common classifications
- Classifications for common activities

[Home](#) / [Find taxes & rates](#) / [Business & occupation tax](#)

[Print](#)

## Business & occupation tax

[What is the business and occupation \(B&O\) tax?](#)

[What is the B&O rate?](#)

[What credits are allowed?](#)

[How do I pay the B&O tax?](#)

### What is the business and occupation (B&O) tax?

The state B&O tax is a gross receipts tax. It is measured on the value of products, gross proceeds of sale, or gross income of the business.

Washington, unlike many other states, does not have an income tax. Washington's B&O tax is calculated on the **gross** income from activities. This means there are no deductions from the B&O tax for labor, materials, taxes, or other costs of doing business.

### What is the B&O tax rate?

The B&O tax rate varies by classification. Once you know which classification your business fits into you can find the rate that corresponds to your classification on our [list of B&O tax rates](#). If you're not sure of your classification, see our [tax classifications for common business activities](#) page or our list of [tax classification definitions](#).

### More information

[Workforce education](#)

[Businesses who import goods to WA state](#)

[Register my business](#)

[Tax classifications for common business activities](#)

[Tax classifications](#)

[Deductions](#)

[Local B&O tax rates](#)

### Forms & publications

[Business License Application](#)

[Excise tax returns](#)

[Small Business Credit Tables](#)

### References

# Tax Law Basics-Sales and Use Tax



## Sales and Use tax rates

- Vary by county, city, and other taxing boundaries
  - 7% - 10.5%
  - 6.5% state portion
- What, where, and which rate?

[Home](#) / [Find taxes & rates](#) / [Sales & use tax rates](#)

[Print](#)

## Sales & use tax rates

### Look up a tax rate

Use our Tax Rate Lookup Tool to find tax rates and location codes for any location in Washington. You'll find rates for sales and use tax, motor vehicle taxes, and lodging tax. Search by address, zip plus four, or use the map to find the rate for a specific location.

### Look up a tax rate on the go

Download our Tax Rate Lookup App to find WA sales tax rates on the go, wherever your business takes you. Our mobile app makes it easy to find the tax rate for your current location. Just "tap to find the rate."

### List of sales and use tax rates

Download the latest list of location codes and tax rates. Rates are available alphabetically by city/county, by cities group by county, and in Excel or QuickBooks file format.

### Tax rate change notices

See current and past notices about changes to city and county sales tax rates.

### Tax rate charts

Tax Rate Charts show how much sales tax is due based on the amount of a sale. The rate charts range from 7.0 percent to 20.5 percent and calculate up to a \$100 sale.

### Determine the location of my sale

The rate you charge your customer depends on the type of transaction involved. Whether you're shipping a product, providing labor and services, or renting or leasing tangible personal property all determine the rate of sales tax to charge.

### More information

[Download Sales Tax Rate Data](#)

[QuickBooks Quarterly Tax Rate Table](#)

[Tax Rate Lookup Tool](#)

[Lodging Information](#)

### Forms & publications

[Current list of tax rates \(pdf\)](#)

[Local Sales and Use Tax Addendum \(pdf\)](#)

[Sales tax rate charts](#)

[Tax rate change notices](#)

[Destination-based sales tax \(pdf\)](#)



# Tax Law Basics-Research



## Research

- Click on Forms & Publications item on the menu bar
- Pubs: Top picks
  - Industry guides
  - Special notices
  - Tax topics
- Forms:
  - Reseller permits

A screenshot of the Washington State Department of Revenue website. The top navigation bar includes links for Home, Open a business, Manage a business, Taxes &amp; rates, File &amp; pay taxes, Education, and Forms &amp; publications (highlighted with a red box). Below the navigation bar is a banner image of a snowy mountain. The main content area is titled "Forms &amp; publications" and includes a "Print" button. It is divided into two columns: "Forms" and "Publications". The "Forms" column has a "Browse by: name or subject" link and a "Top picks" section with links for Business license, Business License Application, Business information change, Confidential License Information Authorization (CLIA), Tax, Excise Tax Returns, Confidential Tax Information Authorization (CTIA), Reseller Permit Application (highlighted with a yellow arrow), Buyer's Retail Sales Tax Exemption Certificate, Local Sales Tax Addendum, and Manufacturer's Sales &amp; Use Tax Exemption Certificate. The "Publications" column has a "Browse by: name or subject" link and a "Top picks" section with links for Special Notices, Industry Guides (highlighted with a yellow arrow), Business Tax Basics, Tax Topics, Interim Guidance Statements, Tax Incentives, List of Local Sales &amp; Use Tax Rates, Business &amp; Occupation (B&amp;O) Tax, Retail Sales Tax, Amend My Return, and Tax Reference Manual. A separate box on the right lists various topics including Agriculture tax guide, Animal rescue organizations, Apportionment, Auto dealers, Bail bond agencies, Ballot measure requirements, Beauticians, Beekeepers tax guide, Child care, Commercial fishing, Construction, Convenience stores, Denturists, Direct sellers/multilevel organizations, Farmers and the farming industry, Fishing charters, Food services and drinking places, Games, gambling and similar industries, and Guided hunting and fishing trips.



## Unclaimed Property

- Property held by an organization that has not had contact with the owner for an extended period of time.
  - [ucp.dor.wa.gov](http://ucp.dor.wa.gov)



# Programs for Veterans

For all of these programs, there are specific eligibility and documentation requirements. Some also have per employee, business, or statewide caps.

Search phrase	Program
<a href="#">Hiring unemployed veterans</a>	Business can qualify for a B&O or PUT credit
<a href="#">Active duty penalty waiver</a>	Penalty and interest waiver on a tax return or assessment. Taxes are not waived.
<a href="#">Automotive adaptive equipment</a>	Sales and Use tax exemption for the buyer; seller still pays B&O tax
<a href="#">Adaptive housing</a>	Buyer can apply for a refund of sales tax paid; seller still pays B&O tax

# COVID-19 Online Resources



## COVID-19 Pandemic

Our offices remain closed to the public. We can fully support you remotely. Visit our [Contact](#) page for options including live chat, phone, and submitting your questions electronically.

**Business Relief:** Revenue is ready to do everything it can to help "businesses stay in business." [Learn more.](#)

Nuestras oficinas permanecen cerradas al público. [Obtenga más información en alivio para los negocios durante la pandemia de COVID-19.](#)

[Laws & rules](#)[Careers](#)[Contact](#)[About](#)[Log in](#)[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](#)



# Office and Workload Impacts

All of our offices remain closed to the public.

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

Wherever possible, please submit documents and file tax returns electronically. Paper documents take longer to process and we still have some backlog.





# Tax Returns and Balances

## Tax Returns

- File the return, even if you are unable to pay the tax owed.
  - If you can't file the return on time, request an extension *before* the due date.
  - If you missed the due date, reach out to us.
- Pay by the due date (or extension) to avoid:
  - Penalties – applied the day after your due date.
  - Interest – accrued daily on unpaid balances.
- Outstanding balances interest waiver
  - Feb 29 – October 1 or end of State of Emergency, whichever occurs first.



## Property Tax

- Applies to personal property used in conducting business.
  - [dor.wa.gov/taxes-rates/property-tax](https://dor.wa.gov/taxes-rates/property-tax)
  - [dor.wa.gov/CountyContacts](https://dor.wa.gov/CountyContacts)
- Late renewing your non-profit property tax exemption?
  - Penalties waived for renewals due Feb 2020-October 2020

County assessor and treasurer websites		
<b>Note:</b> 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	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
ASOTIN	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
BENTON	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CHELAN	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CLALLAM	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
CLARK	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
COLUMBIA	<a href="#">Assessor</a>	<a href="#">Treasurer</a>
COWLITZ	<a href="#">Assessor</a>	<a href="#">Treasurer</a>

# 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 Aug. 31, 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 types.

#### Additional resources

[Coronavirus.wa.gov](#)

#### WA State relief

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

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

#### Federal relief

**New!** [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](#)

# Contact Information



## 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



### 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.](#)

### 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

### Local offices ([map](#))

[Bellingham](#) [Spokane](#)

[Bothell](#) [Tacoma](#)

[Kent](#) [Tumwater](#)

[Port Angeles](#) [Vancouver](#)

[Richland](#) [Wenatchee](#)

[Seattle](#) [Yakima](#)

## Additional Options

- [DORCommunications@dor.wa.gov](mailto:DORCommunications@dor.wa.gov)
- Secure messaging through My DOR



# Department of Enterprise Services

**Shana Barehand:** [shana.barehand@des.wa.gov](mailto:shana.barehand@des.wa.gov)

**Erin Lopez:** [erin.lopez@des.wa.gov](mailto:erin.lopez@des.wa.gov)

- [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](mailto:WEBSCustomerService@des.wa.gov) or (360) 902-7400, 8:00 a.m. to 5:00 p.m., Monday – Friday.





U.S. Small Business  
Administration

# Coronavirus Funding Options

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

**Paycheck Protection Program (PPP)**

**As of September 15, 2020**

Seattle District Office (206) 553-7310

Janie Sacco (202) 941-8148

[Janie.sacco@sba.gov](mailto: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 a small business or non-profit. These loans can provide vital economic support to help alleviate temporary loss of revenue.
- EIDL assistance may be used for working capital purposes, i.e. all operating expenses, accounts payable, and eligible business loan payments.
- EIDLs may not be used for debt consolidation, capital expenditures, nor any other fixed asset expenditures.
- Reconsideration Requests email to: [PDCCrecons@sba.gov](mailto:PDCCrecons@sba.gov)
- Collateral Change Requests email to: [PDC.PDCAccountsCollateralReview@sba.gov](mailto: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; and FTE needs to be the same for full forgiveness.
- More information and answers to frequently asked questions available at: [www.sba.gov/paycheckprotection](https://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
- Your PPP Forgiveness Application and documents supporting the use of the proceeds is submitted to your Lender
- 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](http://www.sba.gov/paycheckprotection)
  - [Click here to download the Paycheck Protection Program Loan Forgiveness Application \(06-16-2020\) \(Spanish version\)](#)
    - [Click here to download instructions for the Paycheck Protection Program Loan Forgiveness Application \(06-16-2020\)](#)
  - [Click here to download the Paycheck Protection Program EZ Loan Forgiveness Application \(06-16-2020\)](#)
    - [Click here to download instructions for the Paycheck Protection Program EZ Loan Forgiveness Application](#)

# SBA Resources Available for Veteran-Owned Businesses

- The SBA Guaranty Fee is waived for Veteran-Owned Businesses on the 7(a) Guaranty SBA Express Loans
- The SBA provides support for the Veterans Business Outreach Center :
  - The Veterans Business Outreach Center – VBOC - is committed to providing training and financing opportunities to entrepreneurs from the U.S. Military community.
  - A program of Business Impact NW in partnership with the U.S. Small Business Administration, VBOC equips veteran, active duty service members, and their spouses with the resources to successfully start and run their businesses. VBOC serves the military and veteran community in Washington, Oregon, Idaho and Alaska.
  - Contact Business Impact Northwest at [vboc@businessimpactnw.org](mailto:vboc@businessimpactnw.org) or on (206) 324-4330.



**Your SBDC Advisor can assist you in many aspects of small business ownership, including start-up, growth and transition planning.**

**There is absolutely no cost to you!**

**To find the Nearest Advisor:**  
**<https://wsbdc.org/contact-an-advisor/washington@wsbdc.org>**



**In Lacey/Olympia:**



Jennifer Dye, MBA  
Center Director  
[jdye2@spscc.edu](mailto:jdye2@spscc.edu)  
**360-709-2050**



- Business-Friendly Panel-

Open mic  
Q & A

# Contact Summary



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**[rcolon@esd.wa.gov](mailto:rcolon@esd.wa.gov) / 360-878-4088**



**Celia Nightingale & Andrew Bryan**

**[smallbusiness@lni.wa.gov](mailto:smallbusiness@lni.wa.gov) / 800-987-0145**



**Carlin Wright**

**[carlinw@dor.wa.gov](mailto:carlinw@dor.wa.gov)**



**Shana Barehand**

**[shana.barehand@des.wa.gov](mailto:shana.barehand@des.wa.gov)**



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



**Michael Ervick (ORIA)**

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# Thank you

