

# Washington Wage and Tax Facts 2024

## MINIMUM WAGE

**Minimum Wage:	\$	16.28
Minimum Cash Wage:	\$	16.28
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/24		

\*\*multiple cities/municipalities have their own minimum wage

## STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

## UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	68,500
Employee Deduction:		None
Employer Tax Rates:		0.0 - 5.4%
Standard New Employer Rate:		Industry Avg
Voluntary Contribution Permitted:		Yes

## DISABILITY INSURANCE

Employee Deduction:	None
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## PAID FAMILY MEDICAL LEAVE

Maximum Taxable Earnings:	\$168,600
Employee Tax Rates:	0.528582%
Employer Tax Rates:	0.211418%

## LONG TERM CARE

Employee Tax Rates:	0.58%
Employer Tax Rates:	None

## LOCAL INCOME TAXES

Please contact your payroll specialist for details.

## RECIPROCITY RULES

None

## WORKERS' COMPENSATION

State run program

<http://www.lni.wa.gov>

## STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

## AGENCY WEBSITES

Employment Security Dept: [www.esd.wa.gov](http://www.esd.wa.gov)  
New Hire Reporting: <http://www.dshs.wa.gov/esa/division->  
Dept of Revenue: <http://dor.wa.gov/content/home/>