

Washington Wage and Tax Facts 2018

MINIMUM WAGE

| | | |
|---------------------|----|-------|
| Minimum Wage: | \$ | 11.50 |
| Minimum Cash Wage: | \$ | 11.50 |
| (Tipped Employee) | | |
| Maximum Tip Credit: | | None |
| Effective: 1/1/18 | | |

STATE INCOME TAX

| | | |
|-------------------------------|--|------|
| Wage Withholding: | | None |
| Supplemental Wage/Bonus Rate: | | None |

UNEMPLOYMENT INSURANCE

| | | |
|-----------------------------------|----|--------------|
| Maximum Taxable Earnings: | \$ | 47,300 |
| Employee Deduction: | | None |
| Employer Tax Rates: | | 0.13 - 7.73% |
| Standard New Employer Rate: | | Industry Avg |
| Voluntary Contribution Permitted: | | Yes |

DISABILITY INSURANCE

| | | |
|---------------------|--|------|
| Employee Deduction: | | None |
|---------------------|--|------|

LOCAL INCOME TAXES

None

RECIPROCITY RULES

None

WORKERS' COMPENSATION

State run program
<http://www.lni.wa.gov/ClaimsIns/Insurance/>

STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

AGENCY WEBSITES

Employment Security Dept: www.esd.wa.gov
New Hire Reporting: <http://www.dshs.wa.gov/esa/division-child-support/new-hire-reporting>
Dept of Revenue: <http://dor.wa.gov/content/home/>