

Washington Wage and Tax Facts 2023

MINIMUM WAGE

Minimum Wage:	\$	15.74
Minimum Cash Wage:	\$	15.74
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/23		

STATE INCOME TAX

Wage Withholding:		None
Supplemental Wage/Bonus Rate:		None

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	67,600
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
---------------------	--	------

LOCAL INCOME TAXES

None

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

New Hire Reporting: <http://www.dshs.wa.gov/esa/division-child-support/new-hire-reporting>

Dept of Revenue: <http://dor.wa.gov/content/home/>