

# Washington Wage and Tax Facts

## MINIMUM WAGE

Minimum Wage:	\$	11.00
Minimum Cash Wage:	\$	11.00
(Tipped Employee)		
Maximum Tip Credit:		None
Effective: 1/1/17		

## STATE INCOME TAX

Wage Withholding:		None
Supplemental Wage/Bonus Rate:		None

## UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	45,000
Employee Deduction:		None
Employer 2017 Tax Rates:		0.13 - 7.73%
Standard 2017 New Employer Rate:		Industry Avg
Voluntary Contribution Permitted:		Yes

## DISABILITY INSURANCE

Employee Deduction:		None
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## 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](http://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/>