



- Business-Friendly Panel-



# EMPLOYERS RECOGNITION & RESOURCE SHOWCASE

September 14-18

Help us recognize YesVets employers and the Veterans Employment Representatives who connect veterans to jobs!















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

Governor's Office of Regulatory Innovation and Assistance (ORIA)

Michael Ervick, Michael Ervick@gov.wa.gov

#### Department of Health (DOH)

Helena Barton, <u>Helena.Barton@DOH.WA.GOV</u>

#### Labor & Industries (L&I)

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#### Department of Revenue (DOR)

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Small Business Development Council – Lacey at SPSCC Jennifer Dye, <u>Jennifer.dye@WSBDC.ORG</u>

#### **Employment Security Department (ESD)**

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#### Webinar Agenda



- Welcome and overview
- Governor's Office of Regulatory Innovation and Assistance / Small Business Liaison Team
- Department of Health
- Department of Labor & Industries
- Department of Revenue
- Department of Enterprise Services
- US Small Business Administration (SBA) Seattle District / Washington Small Business Development Center (WSBDC)
- Employment Security Department
- Open-mic dedicated time for more questions



## **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 <u>99.86%</u> of the businesses in Washington State; the economic <u>safety net</u> of our local economies; and the <u>stem</u> <u>cells</u> 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 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	
Veteran Owned Business	49,332	
		J

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...

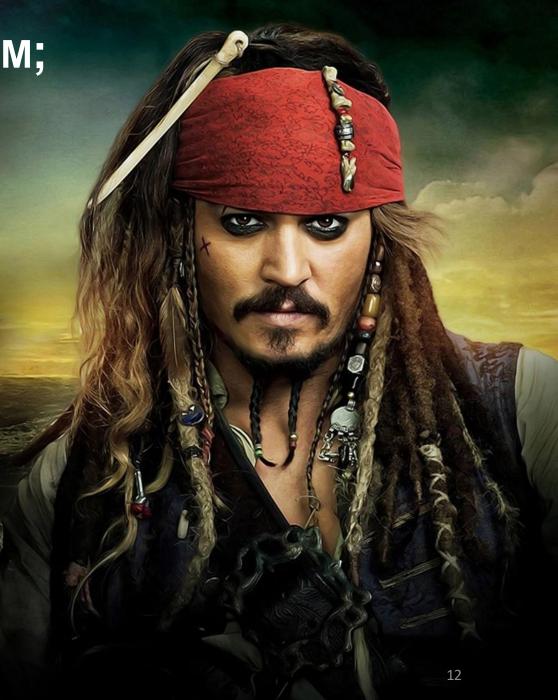
FAILURE IS JUST A DECISION

WE HAVE OUR HEADING.

CHART YOUR COURSE.



Go NAVY!



# We Got Your Back, Mate!



Washington State
Small Business
Liaison Team
BUSINESS WA.GOV

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



# 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
- 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





# **Operating During Phases**

#### 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/Food/WorkerandIndustry/FoodSafetyRules/FoodCodeRuleRevision





## **COVID-19 Information and Resources**

#### **Local Health Departments**

www.doh.wa.gov/foodsafetycontact

#### **DOH Webpage**

www.doh.wa.gov/Emergencies/Coronavirus
Resources and Recommendations

#### **DOH Information by Phone**

1-800-525-0127





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



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





#### **How Rates Work**



#### **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 special rules
- Recordkeeping requirements
- Minimum wage (\$13.50 in 2020 for WA)
- Overtime pay required for work over 40 hours per week
- Equal Pay & Opportunities Act

- Paid sick leave requirement
- Tips in addition to wages
- Breaks and lunch periods
- Allowed payroll deductions
- Interns must be paid or receiving credit





# 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

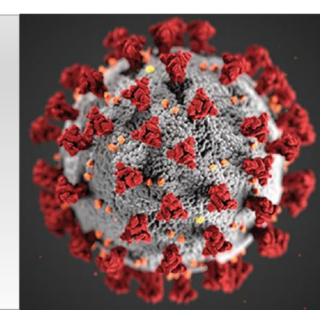






# **COVID-19 (Coronavirus)**

# Requirements, Guidance, and Resources Related to the COVID-19 Pandemic

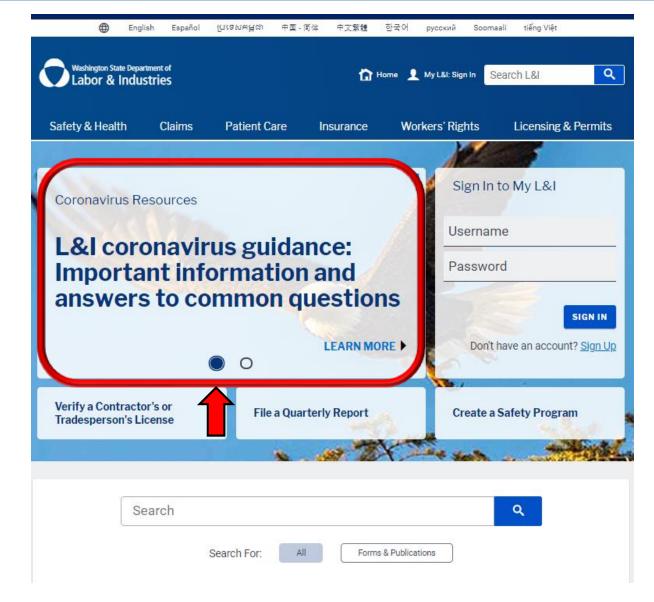






#### **COVID-19 Related Resources**

- LNI.wa.gov
- Click the circled link





### 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 Grocery Stores
  - Janitorial Retail
  - Healthcare Transportation
  - Construction 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



Issue 2. Volume 1



April 2020

#### Do you know how to avoid COVID-19? Watch for symptoms:

The following symptoms may appear 2-14 days after exposure.







#### 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.
- · Stav home when you are sick.

Washington State Department of Labor & Industries

- · 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!
- o Scrub your hands for at least 20 seconds. Need a timer? Hum the "Happy Birthday" song from beginning to end
- o Rinse your hands well under clean, running water.
- o Dry your hands using a clean towel or air dry them.

To learn more about the study, call/text/email SHARP SHARP 360-819-7908 • 1-888-667-4277 • Janitor Study@I ni wa nov

SHARP Publication Number: 102-16-2020 Revised 04/09/2020

#### **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-announcesstay-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.

Coronavirus (COVID-19):

#### **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.

Division of Occupational Safety and Health

www.Lni.wa.gov/safety-health 1-800-423-7233

- Post large print attention-grabbi readable from a far distance (or electronic reader boards) that in of social distancing practices.
- Designate workers to monitor an distancing at check-out lines.
- Discontinue self-serve foods, fre stands and product demonstrati

#### Ideas for an Effective Handwash

- Install hand-sanitizing dispensers entrances and at key locations insid
- · Ensure all workers know why and effectively wash hands for at least
- · Require workers to wash hands soap and water for at least twen such as when they arrive at work workstations for breaks, eat, use after handling money.
- Ensure gloves are used for cart: handling money, common use of register or keypad by different of safety and cleaning.
- Set up a schedule to keep these stocked and trash emptied.

#### **Ensure Sick Workers Are Not at**

- Monitor employees for signs of i require sick workers to stay hom
- Ensure employees know the signs of COVID-19 caused by coronaviru
  - Washington Sta Labor &

#### 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
- · 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**

**Sample Resources** 

- 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-coronavirusoutbreak-covid-19-resources

King County Public Health Grocery store guidance with downloadable posters here: www.kingcounty.gov/depts/health/communicablediseases/disease-control/novel-coronavirus/retail/ grocery-stores.aspx

WA Food Industry Association: www.wa-food-ind.org/Covid-19

For a free safety and health consultation go to 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]



## Governor.WA.Gov



### **Reopening Guidance**





## Division of Occupational Safety & Health - DOSH

## General Workplace Requirements for COVID-19

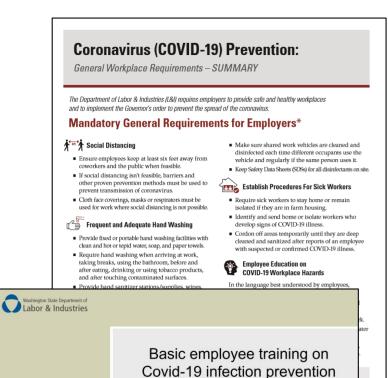
June. 2020

## Mandatory general requirements for all employers

(more detail provided on L&I publication F-414-167-000)

- Face masks and social distancing
  - Required for employees, customers, vendors & contractors
  - At least 6 feet apart and other controls
- Frequent and adequate hand washing
- Routine and additional cleaning and sanitizing
- 4. Establish procedures for sick workers
- 5. Employee education (in language of preference) and daily health assessment







## Division of Occupational Safety & Health - DOSH

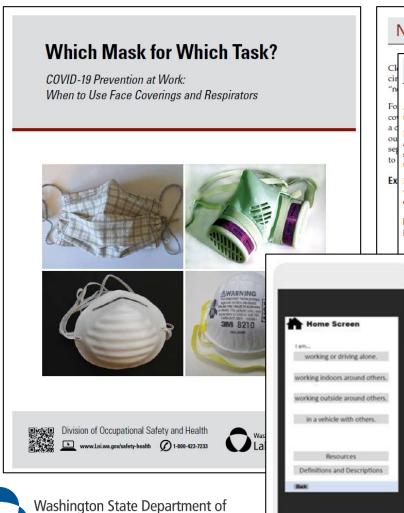
https://commons.wikimedia.org/wiki/File:3M\_N95

Particulate Respirator.JPG

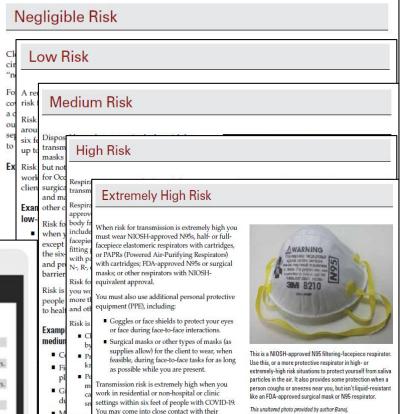
## **Face Coverings Guidance**

What is an approved accommodation alternative?

What if a worker can't wear a mask?



abor & Industries



exhaled or expelled saliva, mucous, or tears that

Transmission risk is also extremely high when your work brings you into direct contact with

peoples' mouth, nose, or eyes, even if they appear

Long-term care facility workers who care for

may contain the coronavirus.

to be healthy or asymptomatic.

Examples of extremely high-risk jobs:

• Emergency Medical Technicians (EMTs).

clients ill with COVID-19.

Occupational or physical therapists providing therapy to quarantined clients.

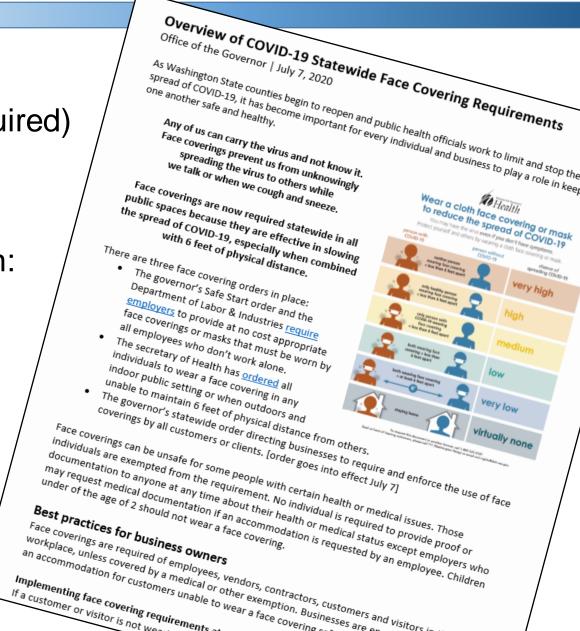


Washington State Department of Labor & Industries

"Humanity Shield" or "Badger Shield"

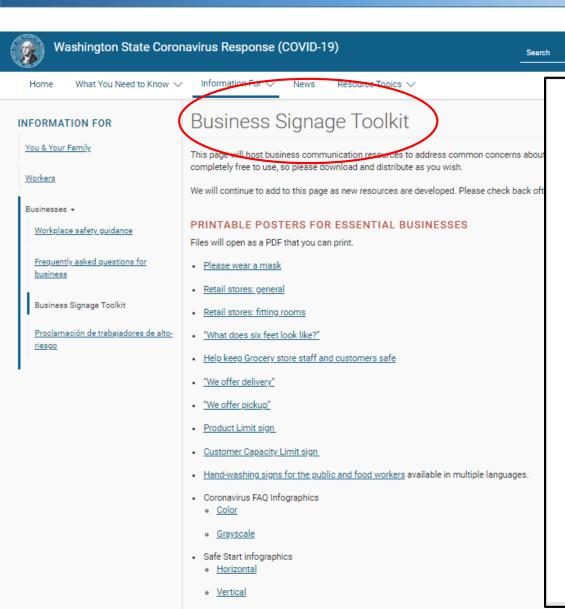
Suggested Best Practices with Customers & Masks

- 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





## Signage - Coronavirus.WA.Gov



## **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.

**Spread the Facts** 

#### 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.

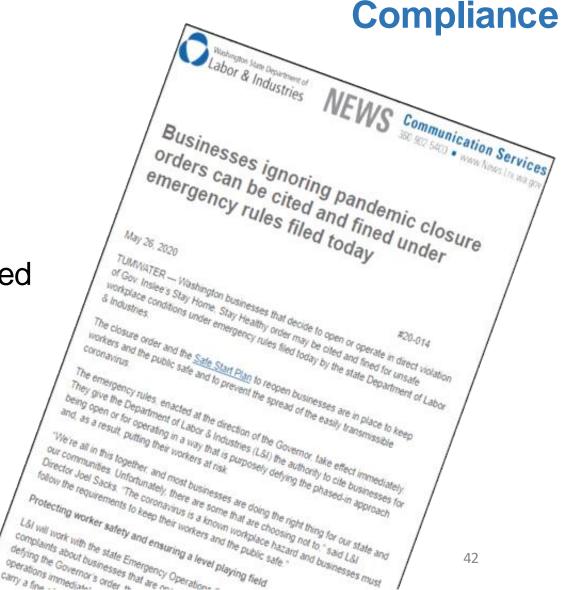
coronavirus.wa.gov



## Division of Occupational Safety & Health - DOSH

## **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 <u>DialerCollections@Lni.wa.gov</u>, 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



# Washington State Small Business Liaison Team BUSINESS WA.GOV

## **WA Paid Sick Leave**

## 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 for more information

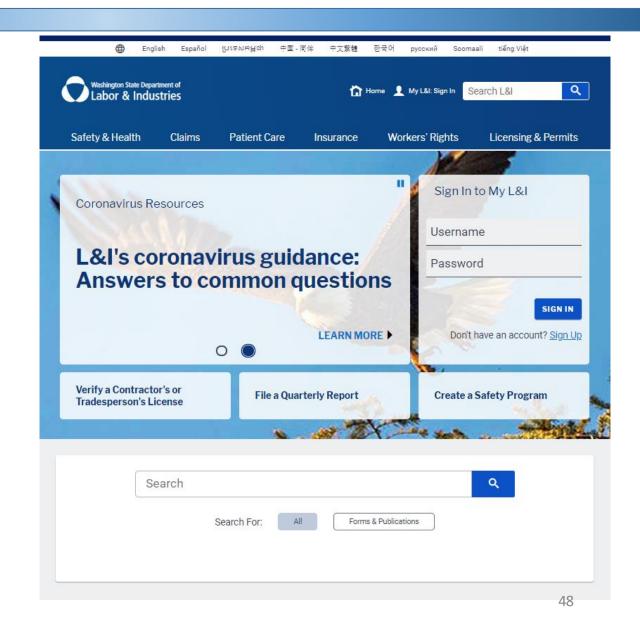


## **COVID-19 Related Resources**



- LNI.wa.gov Coronavirus page
- LNI.wa.gov/smallbusiness
- Small Business Liaison Office
  - Celia Nightingale & Andrew Bryan
  - Email: <a href="mailto:smallbusiness@LNI.wa.gov">smallbusiness@LNI.wa.gov</a>
  - Phone: 800-987-0145
- DOSH Consultation
  - Erica Minton
  - Email: <u>Erica.Minton@LNI.wa.gov</u>







# Small Business Requirements and Resources

Washington State Department of Revenue Customer Experience Team

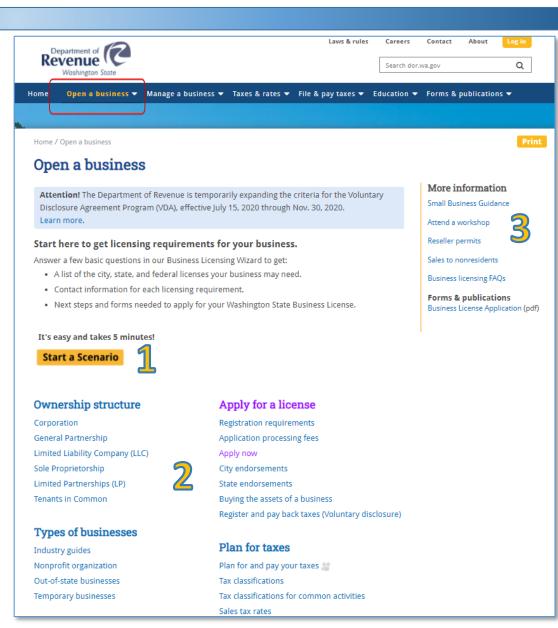


## **Registration Basics**

## 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)







## **Tax Law Basics**









## 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

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## Tax Law Basics-Sales and Use Tax



Home / Find taxes & rates / Sales & use tax rates

#### Print

## 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?

#### 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 (ndf)

Sales tax rate charts

Tax rate change notices

Destination-based sales tax (pdf)





## Tax Law Basics-Research

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

#### Research

- Click on Forms & Publications item on the menu bar
- Pubs: Top picks
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Forms & publications

# Publications Browse by: name or subject Top picks Special Notices Industry Guides Business Tax Basics Tax Topics Interim Guidance Statements Tax Incentives List of Local Sales & Use Tax Rates Business & Occupation (B&O) Tax Retail Sales Tax Amend My Return Tax Reference Manual

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 organiz Farmers and the farming indus Fishing charters Food services and drinking place Games, gambling and similar in Guided hunting and fishing trip





## **Unclaimed Property**

## **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





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





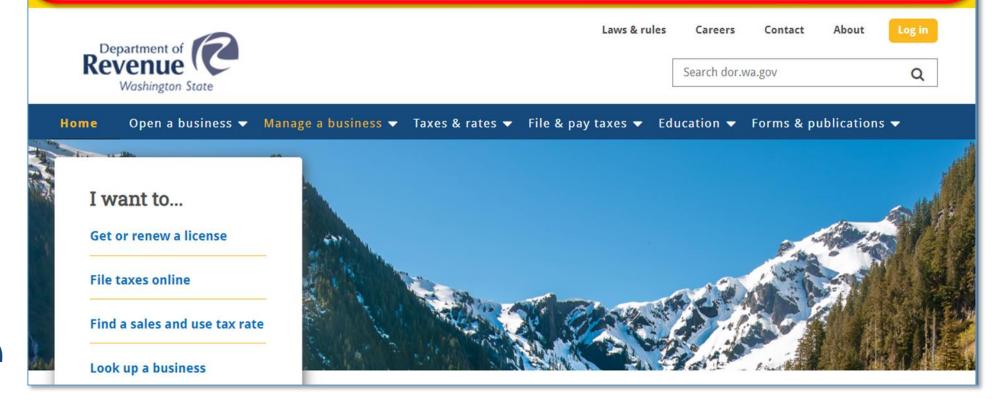
## **COVID-19 Online Resources**

#### **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.







## 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
- 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.



# Washington State Small Business Liaison Team BUSINESS WA.GOV

## **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**

## **Property Tax**

- Applies to personal property used in conducting business.
  - dor.wa.gov/taxes-rates/property-tax
  - 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

**Note:** 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	Assessor	Treasurer
ASOTIN	Assessor	Treasurer
BENTON	Assessor	Treasurer
CHELAN	Assessor	Treasurer
CLALLAM	Assessor	Treasurer
CLARK	Assessor	Treasurer
COLUMBIA	Assessor	Treasurer
COWLITZ	Assessor	Treasurer





## **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.

tynes

Note: This option is only available for excise tax returns. This is not available for other tax

## ivent of the state of the state

#### 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 COVIDrelated 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
- Secure messaging through My DOR





## Department of Enterprise Services

Shana Barehand: <a href="mailto:shana.barehand@des.wa.gov">shana.barehand@des.wa.gov</a>

Erin Lopez: 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: <u>WEBSCustomerService@des.wa.gov</u> or (360) 902-7400, 8:00 a.m. to 5:00 p.m., Monday – Friday.





# 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

# 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: <u>PDCrecons@sba.gov</u>
- Collateral Change Requests email to: <a href="mailto:PDC.PDCAccountsCollateralReview@sba.gov">PDC.PDCAccountsCollateralReview@sba.gov</a>
- 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



## 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
  - <u>Click here to download the Paycheck Protection Program Loan Forgiveness Application (06-16-2020)</u> (<u>Spanish</u> 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 <a href="wboc@businessimpactnw.org">wboc@businessimpactnw.org</a> 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/wsbhington@wsbdc.org

In Lacey/Olympia:



Jennifer Dye, MBA Center Director jdye2@spscc.edu 360-709-2050





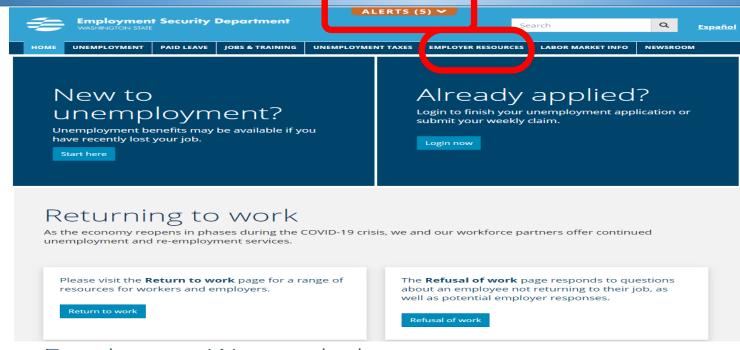
## Business-Friendly Programs







## **ESD Website Resources**



#### Employers: We can help

We have adopted changes to reduce the burden on employers during the crisis.

Learn More

Report it

#### 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



## **Business-Friendly** PROGRAMŚ

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







#### **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



#### **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.







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.



#### **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.





#### 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.









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



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.



# Washington State Small Business Liaison Team BUSINESS WA.GOV

### Your Role and How You Benefit



### **EMPLOYEE PREMIUM (MANDATORY FOR ALL EMPLOYEES)**

- About <sup>2</sup>/<sub>3</sub> 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 ⅓ 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

#### **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



#### Family members

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

	Qualifyir			<u> </u>	
\$7000	\$4500	\$6000	\$4700	\$6000	Current Quarter
Apr. May Jun. 393 hours	Jul. Aug. Sep. 126 hours	Oct. Nov. Dec. 291 hours	Jan. Feb. Mar. 178 hours	Apr. May Jun. 291 hours	Jul. Aug. Sep. 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



# Washington State Small Business Liaison Team BUSINESS WA.GOV

# COVID-19 & PFML

### 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: <a href="https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave">https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave</a>
- CARES Pandemic Unemployment Assistance 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 <u>penalty waiver</u> in writing.
     For more info: <a href="https://esd.wa.gov/employer-taxes/tax-penalty-waiver">https://esd.wa.gov/employer-taxes/tax-penalty-waiver</a>





# 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 & Payme Due: October 31

Q3: July, August, September

Report & Payment Due: January 31

Q4: October, November, December

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# 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.



For more detailed information, visit: <a href="https://esd.wa.gov/employer-taxes/offset">https://esd.wa.gov/employer-taxes/offset</a>



# 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 <u>www.esd.wa.gov</u> 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.



## **Federal CARES Act**



#### **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 cause by COVID-19.





# **PPP and Unemployment**

**PPP loan -** you must report the <u>gross amount of money when used</u>.

 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.





### 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	
Received (food stamps) benefits Age 18-39 qualifying individual or family member received benefits 6 months prior to hire date	<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)	
Short Term TANF Recipient TANF recipient 9 of last 18 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)	
Long Term TANF Recipient TANF recipient last 18 consecutive months or received 18 months of TANF combined with final payment within last 2 years	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)	
Vocational Rehabilitation Referral Participant in a state or federal- vocational-rehabilitation program and had a written plan within the last 2 years	<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
Ex-Felon  Convicted of a felony within one year prior to the hire date; or released from incarceration within one year prior to the hire date	<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)
SSI Recipient Received SSI payment in any month within 60 days of being hired	<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)
Long-term unemployed Individual who has been unemployed at least 27 consecutive weeks and received at least one week of unemployment compensation	<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



Departs	March 20 ment of to I Revenue	no Transmine		he Work Opportuni rm 8850 and its separate instr	uctions is at www.irs.gov/form8850.	NO DE PROPERTOR
		Job applicant	: Fill in the lines	below and check any bo	exes that apply. Complete only	this side.
our	name				Social security number >	
tree	t addr	ess where you liv	/9			
City o	or town	, state, and ZIP	code			
Coun	ity				Telephone number	
f you	are u	nder age 40, ente	er your date of birth	(month, day, year)		
1		Check here if you or the work oppo		onal certification from the st	ate workforce agency (SWA) or a par	ticipating local agency
2		I am a member months during	r of a family that ha the past 18 months	S	Temporary Assistance for Needy Far	
	•			a family that received Supple riod during the past 15 montl	mental Nutrition Assistance Program hs.	(SNAP) benefits (foo
	•		nere by a rehabilitat Department of Ve		state, an employment network under	the Ticket to Work
				0 or older and I am a membe stamps) for the past 6 month		
				amps) for at least 3 of the pas ted of a felony or released fr	t 5 months, <b>but</b> is no longer eligible to a	receive them.
		I received supp	elemental security in	ncome (SSI) benefits for any	om prison for a reiony. month ending during the past 60 day totaling at least 4 weeks but less tha	
3		Check here if you ear.	are a veteran and	you were unemployed for a	period or periods totaling at least 6 n	nonths during the pas
4				titled to compensation for a Armed Forces during the pa	service-connected disability and your year.	ou were discharged o
5				tled to compensation for a se months during the past year.	ervice-connected disability and you v	vere unemployed for
6			are a member of a			
		Received TANF	payments for any	ast the past 18 months; <b>or</b> 18 months beginning after A 1 the past 2 years; <b>or</b>	ugust 5, 1997, and the earliest 18-m	onth period beginnin
	•		eligible for TANF pa could be made.	ayments during the past 2 ye	ears because federal or state law limi	ted the maximum tim
7			u are in a period of mployment compe		ast 27 consecutive weeks and for all	or part of that perio

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.

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Form **8850** (Rev. 3-2016)

U.S. Department Labor Employment and Training Admin	istration Individual Characteristics Form Work Opportunity Tax Credit	OMB Control No. 1205-0371 Expiration Date: January 31, 2020
1. Control No. (For Agency use only)	APPLICANT INFORMATION (See instructions on reverse)	2. Date Received (For Agency Use only
	EMPLOYER INFORMATION	
3. Employer Name	Employer Address and Telephone	5. Employer Federal ID Number (EIN
	APPLICANT INFORMATION	
6. Applicant Name (Last, First, MI)	7. Social Security Number	8. Have you worked for this employe
		before? Yes No If YES, enter last date of employment:
APPLICANT CHARA	ACTERISTICS FOR WOTC TARGET GR	ROUP CERTIFICATION
9. Employment Start Date	10. Starting Wage	11. Position
<ol> <li>Are you at least age 16, but under If YES, enter your date of birth</li> <li>Are you a Veteran of the U.S. Are</li> </ol>		Yes No
If NO, go to Box 14.  If YES, are you a member of a fa Program (SNAP) benefits (Food before you were hired?	mility that received Supplemental Nutritio Stamps) for at least 3 months during the	on Assistance e 15 months Yes No
city and state where benefits we		10 00000 1000 1000 1000
If YES, were you discharged or a OR, were you unemployed for a	compensation for a service-connected of eleased from active duty within a year be combined period of at least 6 months (v	efore you were hired? Yes No whether or not
consecutive) during the year bef		Yes No
<ol> <li>Are you a member of a family th</li> </ol>	at received Supplemental Nutrition Assis	
	at least a 3-month period within the last	5 months
OR, received SNAP benefits for But you are no longer receiving If YES to either question, enter	at least a 3-month period within the last them? name of <i>primary recipient</i>	5 months Yes No
OR, received SNAP benefits for But you are no longer receiving If YES to either question, enter And state where benefits were n	at least a 3-month period within the last them? r name of <i>primary recipient</i> eceived	5 months Yes No and city
OR, received SNAP benefits for But you are no longer receiving If YES to either question, enter And state where benefits were n	at least a 3-month period within the last them? name of <i>primary recipient</i>	5 months Yes No and city
OR, received SNAP benefits for But you are no longer receiving If YES to either question, ente And state where benefits were no 15. Were you referred to an employe a State?	at least a 3-month period within the last them? r name of <i>primary recipient</i> eceived	5 months  Yes No and city  approved by

## www.esd.wa.gov/wotc





#### **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

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

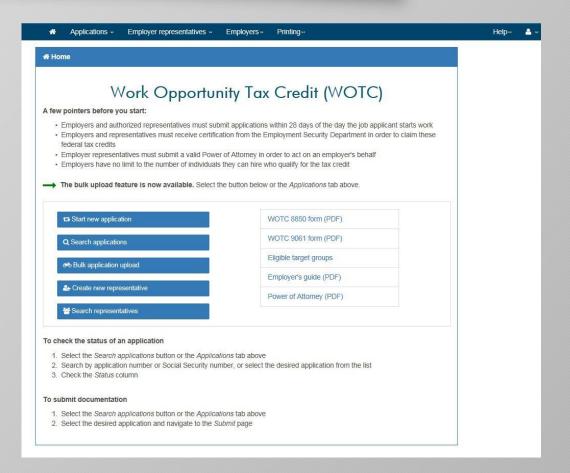
You must have a SecureAccess Washington (SAW) account **and** a WOTC account. Read *How to apply* then start here.

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 or call 360-902-9326



### 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





#### 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 tooklit (PDF)

#### RELATED LINKS

Labor market info

Washington State Small-Business

Steps to open a secure email from

#### CONTACT US

Contact a local WorkSource

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.

#### 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

Call 800-669-9271 or email bonds4jobs@esd.wa.gov, for additional information.

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.goy				
EMPLOYER REC	EIVING BOND				
COMPANY NAME	& INDUSTRY				
FEIN -					
CONTACT PERSON	NAME -				
PHONE NUMBER					
ADDRESS -					
CITY/STATE/ZIP -					
LAST NAME - BOND EFFECTIVE		nt clearly) TRST NAM SOC. SECT			
Occupation:	E	Ethnicity: _			
Reason for bond:	Justice Involved Oth	ier	Starting wageper h		
	CE AMOUNT REQUEST	information	on why higher amount is needed.)		
		(\$5K	, \$10K, \$15K, \$20K, \$25K)		

# WORK OPPORTUNITY TAX CREDIT & FEDERAL BONDING



**Program Coordinator: Clancy Mullins** 

Phone: (800) 669-9271

Email: <a href="mailto:cmullins@esd.wa.gov">cmullins@esd.wa.gov</a>

www.esd.wa.gov/wotc

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 <u>the SharedWork chart</u> 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.





For peace of mind, call and let us help determine your eligibility.

800-752-2500

# Small Business Liaison Team BUSINESS WA.GOV

# **Helpful Web Pages**

- 1. ESD homepage: <a href="https://esd.wa.gov">https://esd.wa.gov</a>
- 2. Strategies that work: <a href="https://esd.wa.gov/unemployment/help">https://esd.wa.gov/unemployment/help</a>
- 3. COVID-19 Page: <a href="https://esd.wa.gov/newsroom/covid-19">https://esd.wa.gov/newsroom/covid-19</a>
- 4. FAQ for businesses page: <a href="https://esd.wa.gov/newsroom/covid-19-employer-information">https://esd.wa.gov/newsroom/covid-19-employer-information</a>
- 5. Operation 100%: <a href="https://esd.wa.gov/unemployment/adjudication">https://esd.wa.gov/unemployment/adjudication</a>
- 6. Work/job search requirements: <a href="https://esd.wa.gov/unemployment/job-search-requirements">https://esd.wa.gov/unemployment/job-search-requirements</a>
- 7. Extension of benefits: <a href="https://esd.wa.gov/unemployment/benefit-extensions">https://esd.wa.gov/unemployment/benefit-extensions</a>
- 8. WorkSource resources: <a href="https://www.worksourcewa.com/">https://www.worksourcewa.com/</a>
- 9. ESD Facebook: <a href="https://www.facebook.com/WashingtonESD">https://www.facebook.com/WashingtonESD</a>



## **Contact Us**





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



**ESD Business-Friendly** 

### **Contact Summary**















#### Rafael Colón

rcolon@esd.wa.gov / 360-878-4088

#### Celia Nightingale & Andrew Bryan

smallbusiness@lni.wa.gov / 800-987-0145

Carlin Wright <a href="mailto:carlinw@dor.wa.gov">carlinw@dor.wa.gov</a>

Shana Barehand <u>@des.wa.gov</u>

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

Michael Ervick (ORIA)
<a href="mailto:michael.ervick@gov.wa.gov">michael.ervick@gov.wa.gov</a> / 360-725-2663

# Thank you







# & RESOURCE SHOWCASE

September 14-18

Help us recognize YesVets employers and the Veterans Employment Representatives who connect veterans to jobs!