You’re in! Thanks for joining us.

- Business-Friendly Panel-
THE 2020 YES VETS 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, Helena.Barton@DOH.WA.GOV

Labor & Industries (L&I)
Celia Nightingale, NIGE235@LNI.WA.GOV

Department of Revenue (DOR)
Cindy Autuchovich, CindyA@dor.wa.gov

Department of Enterprise Systems (DES)
Indira Melgarejo Carvajal, Indira.MelgarejoCarvajal@DES.WA.GOV

Small Business Administration (SBA) – Seattle District
Janie Sacco, Janie.Sacco@SBA.GOV

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

Employment Security Department (ESD)
Cyal Christmas, Cchristmas@ESD.WA.GOV
Breanna Williams, Bwilliams@ESD.WA.GOV
Clancy Mullins, Cmullins@ESD.WA.GOV
• 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
Michael Ervick (USN)
Small Business Liaison, Governor’s Office Regulatory Innovation and Assistance
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.
Small business represents **99.86%** of the businesses in Washington State; the economic **safety net** of our local economies; and the **stem cells** of the future economy.

That’s pretty important!
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

The Opportunity and A Mission

Washington State

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>VOB with Employees</td>
<td>10,323</td>
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<tr>
<td>VOB without Employees</td>
<td>39,009</td>
</tr>
<tr>
<td>Veteran Owned Business</td>
<td>49,332</td>
</tr>
</tbody>
</table>

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 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
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](http://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
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
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
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
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
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/FoodWorkerandIndustry/FoodSafetyRules/FoodCodeRuleRevision](https://www.doh.wa.gov/CommunityandEnvironment/Food/FoodWorkerandIndustry/FoodSafetyRules/FoodCodeRuleRevision)
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
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
Requirements, Guidance, and Resources Related to the COVID-19 Pandemic
COVID-19 Related Resources

- LNI.wa.gov
- Click the circled link
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

General Information

- Coronavirus (COVID-19) Prevention, General Requirements, and Operation Ideas for Workplaces
- Employees with Cold: an Important Tool in Controlling the Spread of COVID-19 (also available in Spanish)
- Guidance on Preparing Workplaces for COVID-19 (IDHA)
- Proposed Worker Exposure to Coronavirus (OSHA)
- Work Exposure Risk to COVID-19 (OSHA)
- Higher Risk Jobs Need Extra Precautions to Keep Workers Safe (OSHA)
- How Small How Workplaces Can Take to Reduce the Risk of Exposures to Coronavirus (OSHA)
- Workplace and Employee Activities & Responsibilities (IDOH)
- Protecting Your Business and Employees To Plan, Prepare, and Respond to Coronavirus Disease 2019 (CDC)
- Strategies to Optimize the Supply of PPE and Equipment (CDC)
- Guidance for safely putting on and removing Personal Protective Equipment (CDC)
- Stop the Spread of Germs (actions) (CDC; also available in Spanish)

Industry- and Topic-Specific Resources
Janitorial Safety Tip Sheet
A series of health and safety tips to prevent work-related injuries in the janitorial industry
April 2020
Issue 2, Volume 1

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.
• Stay home when you are sick.
• 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 solution, alcohol solutions with at least 70 percent alcohol, and EPA-approved household disinfectants (see EPA list of disinfectants for this virus).
• The virus can live on surfaces for up to 7 days.

Follow CDC’s recommendations for using a facemask:
• Wash your hands often:
  o Scrub your hands for at least 20 seconds.
  o Use soap or hand sanitizer.
• Use a face mask:
  o When you are in a public setting:
    o Wear cloth face covering(s) that cover your nose and mouth
    o Wash your hands frequently
• Disinfect your workspace:
  o Disinfect your desk, keyboard, mouse, and any other items you frequently touch.

Coronavirus (COVID-19): Protecting Grocery Store Workers

The Department of Labor & Industries (DLI) requires employers to implement the Governor’s proclamation: wa.gov/govnews/media reverance-csteps-take-stay-safehealthy-1576453932.a16. Employees must work from home and avoid for employers and customers; frequent and adequate handwashing; and that sick employees stay home. Employers must also provide basic workplace-based education about coronaviruses and how to prevent transmission in languages best understood by employees.

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 DLI/DOSH and for us to follow-up.

Ideas for an Effective Handwashing
• Wash hands often:
  o Scrub your hands for at least 20 seconds.
  o Use soap and warm water.
• Use a hand sanitizer:
  o Use an alcohol-based hand sanitizer that contains at least 60% alcohol.
• Disinfect your workspace:
  o Disinfect your desk, keyboard, mouse, and any other items you frequently touch.

Checklist Stands and Counters Considerations
• Consider doing self-check stands that all surfaces can be sanitized between customers and it is not possible to receive or leave at least 2 feet between items.
• Consider installing "sneeze guards" on check stands, and ask customers to stand behind them, or relocate pay stations far away from workers.
• If supplies are available, provide disposable wipes/hand sanitizers at check out stands for employees and customers (e.g. at key pads, registers, bagging area).
• Provide 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 times. If a 24-hour store, stock during the slower period of the night.
• Avoid a designated service worker at all times to continuously clean and disinfect high-touch surfaces. Consider the environmental cleaning guidelines set by the CDC.

Division of Occupational Safety and Health
1-800-423-2222
Washington State Department of Labor & Industries
Revised 04/20/2020

Sample Resources
Ideas for Providing Basic Workplace Hazard Education About Preventing Coronavirus Transmission:
• Insure all workers on social distancing, handwashing, and other store-wide hygiene 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, nose, and mouth with unwashed hands or gloves.
• Perforated-stick screens, gloves, work tools, and other workplace items that are not sanitized.
• Communicate important safety messages/updates daily with methods such as posters, email, bulletins, etc.

Other Protective Measures
Provide ways for employees to avoid any symptoms and take action. Consider:
• Allow store managers or shift supervisors of employees to handle customers or employees who are not following social distancing practices or demonstrate signs of illness during the visit. For example, it might be helpful to move a closely crowded customer out of line to follow a separate checkout station from others.
• Update store Accident Prevention Program (AP) to include awareness and prevention measures for diseases and viruses.

Resources
King County Public Health: Grocery store guidance with downloadable posters:
WA Food Industry Association: www.wafood.org/Covid-19

Get help
For further information on safety and health consultation please visit: www.LaborAndIndustry.wa.gov/Consultant or call 1-800-423-2222.

Use proper hygiene and safety regarding your personal health by:
• Washing hands regularly with soap and water for at least 20 seconds.
• Avoiding touching the mouth, nose, or eyes.
• Covering the mouth and nose with a cloth when coughing or sneezing.
• Cleaning surfaces and objects regularly with disinfectant.

BUILDING A HEALTHY WORKPLACE TOGETHER

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COVID-19 Reopening Guidance for Businesses and Workers

For the latest COVID-19 information and resources visit coronavirus.wa.gov.

COVID-19 Reopening Guidance for Businesses and Workers

Many parts of the economy are already allowed to operate safely as essential businesses.

- Agriculture – issued May 26
- Additional Agricultural Guidance – issued June 2
- Automotive, Energy, Food and Agriculture, Healthcare/Public Health, In-Home Services – March 31
- Construction Guidance – issued March 25
- Commercial driver license guidelines – issued May 7
- Elective Surgeries Guidance – issued April 29
- Funeral Guidance – issued March 26
- Outdoor Guidance – issued April 27
- Real Estate and Mortgage Guidance – issued March 27
- List of approved essential workforce education programs – issued May 7
- Essential workforce education program standards – issued May 7

Phase 1 Business Activity Guidelines

- Additional Guidance on Voluntary Contact Information – issued May 15
- Car Washes Requirements – issued May 7
- Construction – issued April 24
- Additional Construction Guidance – issued April 29
- Curbside Retail – issued May 8
- Higher Education – issued June 1
- Landscape Services and Outdoor Maintenance Industry – issued May 8
- Outdoor Recreation – issued May 14
- Outdoor Recreation Additional Guidance – issued May 26
- Outdoor Recreation Golf – issued May 16
- Pet Walking Industry – issued May 8
- Religious and Faith Organizations – issued May 27
- Spiritual drive-in services – issued May 6
- Vehicle and Vessel Sales Guidance and Frequently Asked Questions – issued May 6
- Washington Talking Book and Braille Library – issued June 2

Phase 2 Business Activity Guidelines

- Additional Guidance on Voluntary Contact Information – issued May 15
- Construction – issued May 15
- Curbside Library Services – issued June 2
- Dine-in restaurants and taverns – issued May 11 (updated May 15)
- Drive-in Theaters – issued June 2
- Fitness – issued May 19 (updated June 5)
- Higher Education – issued June 1
Mandatory general requirements for all employers
(more detail provided on L&I publication F-414-167-000)

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

Negligible Risk

Low Risk

Medium Risk

High Risk

Extremely High Risk

- Goggles or face shields to protect your eyes or face during face-to-face interactions.
- Surgical masks or other types of masks for supplies allowed for the client to wear, when feasible, during face-to-face tasks for as long as possible while you are present.

Transmission risk is extremely high when you work in residential or healthcare settings or have face-to-face contact with clients or patients who are not protected with a mask, face shield, or goggles, or face-to-face contact with clients or patients who are not protected with a mask, face shield, or goggles.

Examples of extremely high risk jobs:
- Emergency Medical Technicians (EMTs).
- Occupational or physical therapists.

What is an approved accommodation alternative?

What if a worker can’t wear a mask?

Provide the worker with a face shield with a cloth barrier around the face and neck.

Exams for Coronavirus

Check the Washington State Department of Labor & Industries website for the latest COVID-19 guidance.

“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
STAYING SAFE

To keep our staff and our customers safe, we ask that you...

Wear a face mask
Stay 6 feet apart

Please help keep everyone safe; wear a cloth face covering while shopping.
Please try to stay at least 6 feet away from other people in the store.

To ensure proper physical distancing and comply with state guidelines, we are operating at reduced capacity.

Spread the Facts

coronavirus.wa.gov
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 DialerCollections@Lni.wa.gov, requesting delay
  • Include L&I account number
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.
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 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: smallbusiness@LNI.wa.gov
  • Phone: 800-987-0145

• DOSH Consultation
  • Erica Minton
  • Email: Erica.Minton@LNI.wa.gov
Small Business Requirements and Resources

Washington State Department of Revenue
Customer Experience Team
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)
B&O Tax

- Common classifications
- Classifications for common activities

Business & occupation 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.
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?
Research

- Click on Forms & Publications item on the menu bar
- Pubs: Top picks
  - Industry guides
  - Special notices
  - Tax topics
- Forms:
  - Reseller permits

Tax Law Basics - Research

- 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 organizations
- Farmers and the farming industry
- Fishing charters
- Food services and drinking places
- Games, gambling and similar in nature
- Guided hunting and fishing trips
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
For all of these programs, there are specific eligibility and documentation requirements. Some also have per employee, business, or statewide caps.

<table>
<thead>
<tr>
<th>Search phrase</th>
<th>Program</th>
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</thead>
<tbody>
<tr>
<td>Hiring unemployed veterans</td>
<td>Business can qualify for a B&amp;O or PUT credit</td>
</tr>
<tr>
<td>Active duty penalty waiver</td>
<td>Penalty and interest waiver on a tax return or assessment. Taxes are not waived.</td>
</tr>
<tr>
<td>Automotive adaptive equipment</td>
<td>Sales and Use tax exemption for the buyer; seller still pays B&amp;O tax</td>
</tr>
<tr>
<td>Adaptive housing</td>
<td>Buyer can apply for a refund of sales tax paid; seller still pays B&amp;O tax</td>
</tr>
</tbody>
</table>
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.

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.
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

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

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 COVID-related 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

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

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

Additional Options

• DORCommunications@dor.wa.gov

• Secure messaging through My DOR
Shana Barehand: shana.barehand@des.wa.gov
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: WEBSCustomerService@des.wa.gov 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: PDCrecons@sba.gov

- Collateral Change Requests email to: PDC.PDCAccountsCollateralReview@sba.gov

- No funds remaining for the EIDL Advance, but EIDL Applications are still be accepted through December 16, 2020.
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
  - Click here to download the Paycheck Protection Program Loan Forgiveness Application (06-16-2020) (Spanish 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
• 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 vboc@businessimpactnw.org 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/
washington@wsbdc.org

In Lacey/Olympia:

Jennifer Dye, MBA
Center Director
jdye2@spsc.edu
360-709-2050
Business-Friendly Programs
Returning to work
As the economy reopens in phases during the COVID-19 crisis, we and our workforce partners offer continued unemployment and re-employment services.

Please visit the Return to work page for a range of resources for workers and employers.

The Refusal of work page responds to questions about an employee not returning to their job, as well as potential employer responses.

Employers: We can help
We have adopted changes to reduce the burden on employers during the crisis.

Affected by COVID-19
- Lost Wage 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

Imposter fraud
Do you suspect someone has filed for unemployment benefits using your information?
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 the Washington business community, employees and community alike.

Apply for the SharedWork application is easy and takes only about 10 minutes to complete at visit or sharedwork.com.

Visit us at sharedwork.com
800-755-5250

Labor Market Information

Our website contains valuable data and analysis of Washington’s employment conditions, economic, job market trends and statistics. 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

Visit us at tad.un.gov/labormarketinfo
360-507-9621

WorkSource

WorkSource is a partnership of state and local government agencies, including Employment Security, colleges and work force 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 and enhancements who offer additional assistance with recruitment, customized housing events and job fairs, provide training resources, from apprenticeships to internships and more.

Visit us at tad.un.gov/employment-trends
855-827-9743

Visit us at WorkSourceWA.com
888-316-5677

Visit us at www.paidfamilywa.gov
833-717-2273

Tax and Wage

The Tax and Wage branch ensures employers have a fair and accurate annual unemployment insurance (UI) tax rate. It also works with federal and state governments to ensure workers are treated fairly and to prevent abuses in the UI system. Workers who are unemployed have a legal right to UI benefits. The UI program reimburses employers for a portion of the benefits paid out during an unemployment spell. The reduced benefit rates give the UI program a more sustainable revenue stream.

Visit us at tad.un.gov/employment-trends
360-902-8326

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 these people a chance by reducing their federal business taxes by $2,500 - $5,000.

Visit us at www.paidfamilywa.gov
833-717-2273

Paid Family & Medical leave

Paid Family and Medical Leave is a new state-funded insurance program that provides stability for employers 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 premiums 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, or military family leave.

Visit us at www.paidfamilywa.gov
833-717-2273

Employment Security Department

WASHINGSTON STATE
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.
EMPLOYEE PREMIUM (MANDATORY FOR ALL EMPLOYEES)

- About \(\frac{2}{3}\) 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

(conditional for businesses with fewer than 50 employees)

- About \(\frac{1}{3}\) 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:

<table>
<thead>
<tr>
<th>Report &amp; Payment Due</th>
<th>Q1: January, February, March</th>
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</thead>
<tbody>
<tr>
<td>Report &amp; Payment Due</td>
<td>July 31</td>
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<td>Q2: April, May, June</td>
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<td>Report &amp; Payment Due</td>
<td>October 31</td>
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<td>Q3: July, August, September</td>
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<td>Report &amp; Payment Due</td>
<td>January 31</td>
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<td>Q4: October, November, December</td>
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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

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

Qualifying Period

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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

RCW 50A.15.065, WAC 192-500-070, RCW 50A.05.010(9) & (14)
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: [https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave](https://www.dol.gov/agencies/whd/pandemic/ffcra-employer-paid-leave)
• **CARES - Pandemic Unemployment Assistance**
  [www.esd.wa.gov/unemployment/cares-act](http://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 **penalty waiver** in writing.

For more info: [https://esd.wa.gov/employer-taxes/tax-penalty-waiver](https://esd.wa.gov/employer-taxes/tax-penalty-waiver)
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
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: [https://esd.wa.gov/employer-taxes/offset](https://esd.wa.gov/employer-taxes/offset)
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.
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.
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 www.esd.wa.gov 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.
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 caused by COVID-19.

Learn more at: www.esd.wa.gov/unemployment/lwa
PPP and Unemployment

PPP loan - you must report the *gross amount of money when used.*
- 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.
Work Opportunity Tax Credit
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 supporting documentation must be provided within 90 days of WOTC application submission.

<table>
<thead>
<tr>
<th>Veteran Target Groups</th>
<th>Worked at least 120 hours but less than 400 hours</th>
<th>Worked at least 400 hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received (food stamps) benefits 3 of last 15 months</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>Disabled Veteran hired within 1 year of leaving service</td>
<td>Up to $3,000 (25% of $12,000 of first-year wages)</td>
<td>Up to $4,800 (40% of $12,000 of first-year wages)</td>
</tr>
<tr>
<td>Disabled Veteran Unemployed at least 6 months</td>
<td>Up to $6,000 (25% of $24,000 of first-year wages)</td>
<td>Up to $9,600 (40% of $24,000 of first-year wages)</td>
</tr>
<tr>
<td>Unemployed at least 4 weeks</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>Unemployed at least 6 months</td>
<td>Up to $3,500 (25% of $14,000 of first-year wages)</td>
<td>Up to $5,600 (40% of $14,000 of first-year wages)</td>
</tr>
</tbody>
</table>
### WORK OPPORTUNITY TAX CREDIT

<table>
<thead>
<tr>
<th>Other WOTC Target Groups</th>
<th>Worked at least 120 hours but less than 400 hours</th>
<th>Worked at least 400 hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Received (food stamps) benefits&lt;br&gt;Age 18-59 qualifying individual or family member received benefits 6 months prior to hire date</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>Short Term TANF Recipient&lt;br&gt;TANF recipient 9 of last 18 months</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>Long Term TANF Recipient&lt;br&gt;TANF recipient last 18 consecutive months or received 18 months of TANF combined with final payment within last 2 years</td>
<td>N/A</td>
<td>Up to $9,000 (40% of $10,000 of first-year wages and 50% of $10,000 of second-year wages)</td>
</tr>
<tr>
<td>Vocational Rehabilitation Referral&lt;br&gt;Participant in a state or federal vocational rehabilitation program and had a written plan within the last 2 years</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
</tbody>
</table>

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<tr>
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<th>Worked at least 400 hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex-Felon&lt;br&gt;Convicted of a felony within one year prior to the hire date or released from incarceration within one year prior to the hire date</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>SSI Recipient&lt;br&gt;Received SSI payment in any month within 60 days of being hired</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
<tr>
<td>Long-term unemployed&lt;br&gt;Individual who has been unemployed at least 27 consecutive weeks and received at least one week of unemployment compensation</td>
<td>Up to $1,500 (25% of $6,000 of first-year wages)</td>
<td>Up to $2,400 (40% of $6,000 of first-year wages)</td>
</tr>
</tbody>
</table>
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 employee gets is based on:
- The employee's target group
- Wages earned and hours worked by the employee

Employers cannot claim the WOTC for:
- Residents
- 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
- How to apply
- Application deadlines

For more information: email ESDPROMPTC@esd.wa.gov or call 360-982-9326
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
Federal bonding

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 they 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 Clarice Mullins, State Bonding Coordinator at PO Box 9046, Olympia, WA 98507, or bondsjobs@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

CONTACT:
Call 800-609-9271 or email bonds@jobs@esd.wa.gov, for additional information.
SharedWork is a shared win

BUSINESSES WIN. EMPLOYEES WIN. COMMUNITIES WIN.
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 the SharedWork chart 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
1. ESD homepage: https://esd.wa.gov
2. Strategies that work: https://esd.wa.gov/unemployment/help
4. FAQ for businesses page: https://esd.wa.gov/newsroom/covid-19-employer-information
5. Operation 100%: https://esd.wa.gov/unemployment/adjudication
6. Work/job search requirements: https://esd.wa.gov/unemployment/job-search-requirements
8. WorkSource resources: https://www.worksourcewa.com/
9. ESD Facebook: https://www.facebook.com/WashingtonESD
ESD Business-Friendly

esd.wa.gov
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 (7 a.m. to 4 p.m. Mon. – Sat.)
800-318-6022 – Online weekly claims (7 a.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
Contact Summary

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

Celia Nightingale & Andrew Bryan
smallbusiness@lni.wa.gov / 800-987-0145

Carlin Wright
carlinw@dor.wa.gov

Shana Barehand
shana.barehand@des.wa.gov

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

Michael Ervick (ORIA)
michael.ervick@gov.wa.gov / 360-725-2663
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