Tax & License Workshop
Employment Standards

Sergio Flores
Minimum Wage & Paid Sick Leave Qualification

• All employees who will work 80+ hours per year in Tacoma are covered.
  • This includes full-time, part-time, seasonal, and temporary employees.
Minimum Wage

• Current minimum wage is $12 per hour.

<table>
<thead>
<tr>
<th>Effective Date</th>
<th>Minimum Wage</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 1, 2016</td>
<td>$10.35 per hour</td>
</tr>
<tr>
<td>January 1, 2017</td>
<td>$11.15 per hour</td>
</tr>
<tr>
<td>January 1, 2018</td>
<td>$12.00 per hour</td>
</tr>
<tr>
<td>January 1, 2019</td>
<td>$12.35 per hour</td>
</tr>
</tbody>
</table>

• Annual adjustments in future years based on inflation.
Small Businesses & Non-Profit and Government

• Small businesses, non-profit, and government entities are required to pay the new minimum wage.
Exceptions

• Although exceptions are rare, the exceptions are made when:
  • Special certificates issued by the State under RCW 49.46.060 for situations such as apprentices and disabled workers.
  • Employees are less than 16 years of age.
Paid Sick Leave

• Paid sick leave is earned at a rate of 1 hour for every 40 hours worked.
• Employees may begin using leave 90 days after their start date.
• Employees carryover up to 40 hours of unused leave to the next benefit year.
  • The use is limited by the number of hours available.
Use of Paid Sick Leave

- Physical & Mental Health
- Domestic Violence, Sexual Assault, or Stalking
- Work or School Closure by Public Official
- Bereavement of Close Family Member
- Most uses can be for self or family care
- Family care can apply to: Child, parent, grandchild, grandparent, sibling, spouse, or domestic partner
## Paid Sick Leave Year-to-Year Example

Example based on minimum accrual, use, and carry over limits set by the Ordinance in 2016 and then revised for 2018. More generous policies are permitted.

<table>
<thead>
<tr>
<th>Year</th>
<th>Beginning Balance</th>
<th>Hours Earned</th>
<th>Hours Used</th>
<th>End of Year Balance</th>
<th>Carried Over to Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>0</td>
<td>24</td>
<td>0</td>
<td>24</td>
<td>24</td>
</tr>
<tr>
<td>2017</td>
<td>24</td>
<td>24</td>
<td>0</td>
<td>48</td>
<td>24</td>
</tr>
<tr>
<td>2018</td>
<td>24</td>
<td>52</td>
<td>0</td>
<td>76</td>
<td>40</td>
</tr>
<tr>
<td>2019</td>
<td>40</td>
<td>52</td>
<td>48</td>
<td>44</td>
<td>40</td>
</tr>
</tbody>
</table>
Universal Paid Time Off (PTO)

• Universal PTO plan can be used to meet the requirements of the law.

• Employer must have a written policy notifying employees that their PTO plan is being used to fulfill the requirement of the law.

• Employees must be able to use all PTO hours for the uses protected by law.
Contact Us!
Tax and License Division

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