



Tax & License Workshop



Employment Standards

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City of Tacoma Tax & License
Workshops for Business Owners and Tax Preparers



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.

Effective Date	Minimum Wage
February 1, 2016	\$10.35 per hour
January 1, 2017	\$11.15 per hour
January 1, 2018	\$12.00 per hour
January 1, 2019	\$12.35 per hour

- 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

	Beginning Balance	Hours Earned	Hours Used	End of Year Balance	Carried Over to Next Year
2016	0	24	0	24	24
2017	24	24	0	48	24
2018	24	52	0	76	40
2019	40	52	48	44	40

*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.*



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!

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