



Washington Wage and Tax Facts

2026

MINIMUM WAGE

**Minimum Wage:	\$ 17.13
Minimum Cash Wage:	\$ 17.13
(Tipped Employee)	
Maximum Tip Credit:	None

Effective: 1/1/26

**multiple cities/municipalities have their own minimum wage

STATE INCOME TAX

Wage Withholding:	None
Supplemental Wage/Bonus Rate:	None

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$ 78,200
Employee Deduction:	None
Employer Tax Rates:	0.0 - 5.4%
Standard New Employer Rate:	Industry Avg
Voluntary Contribution Permitted:	Yes

DISABILITY INSURANCE

Employee Deduction:	None
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LONG TERM CARE

Employee Tax Rates:	0.58%
Employer Tax Rates:	None

LOCAL INCOME TAXES

Please contact your payroll specialist for details.

RECIPROCITY RULES

None

WORKERS' COMPENSATION

State run program
<http://www.lni.wa.gov>

STAFFING SERVICES SUBJECT TO SALES TAX

Temp/Perm

Excludes services provided to licensed hospitals

PAID FAMILY MEDICAL LEAVE

Maximum Taxable Earnings:	\$ 184,500
Employee Tax Rates:	0.807159%
Employer Tax Rates:	0.322841%

AGENCY WEBSITES

Employment Security Dept: www.esd.wa.gov
New Hire Reporting: <http://www.dshs.wa.gov/esa/division-Dept-of-Revenue>
<http://dor.wa.gov/content/home/>