

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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PAID FAMILY MEDICAL LEAVE

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

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

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/>