

2025 Washington Payroll & HR Cheat Sheet

At ProService Hawaii, we’re here to help you untangle the complexities of being an employer in Hawaii with employees in Washington - including navigating all the laws!

Are you a client? Reach out to your ProService team for 1:1 support & tailored advice.

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For questions or additional support:

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1 2025 Rates, Limits & Caps

Tax Updates

- **Social Security** – Employers and employees pay **6.2%** (7.6% with FICA) of wages up to the taxable maximum of **\$176,100** (2025) with a maximum withholding of **\$10,918.20**.
- **SUTA** - The wage cap for state unemployment taxes is **\$72,800** for 2025.

Mileage Updates

- 70 cents/mile driven for business use.
- 21 cents/mile driven for medical purposes.
- 14 cents/mile driven in service of charity orgs.

Deferred Compensation Limits

- 401(k) plans - **\$23,500; \$7,500*; \$11,250****
- 403(b) plans - **\$23,500; \$7,500*, \$11,250****
- 457 plans - **\$23,500; \$7,500*, \$11,250****
- Simple IRA/401(k) - **\$16,500; \$3,500*; \$5,250****
- IRA (after tax deduction) - **\$7,000; \$1,000***
- Healthcare FSA - **\$3,300**
 - FSA carryover: **\$660**
- Parking/Transit Account - **\$325**
- Dependent Care Account - **\$5,000**
- HSA - Simple Coverage - **\$4,300, \$1,000*****
- HSA - Family Coverage - **\$8,550, \$1,000*****

- *Additional catch-up contributions for people ≥50 years old
- **Super catch-up contribution for people between ages 60-63
- ***Additional catch-up contributions for people ≥55 years old

NOTE: This guide is not an all-inclusive list of all state and local laws. It is provided for informational purposes only. It is not for the purpose of establishing an attorney-client relationship or providing legal or tax advice, and should not be relied upon as legal or tax advice. As employment law is a dynamic and ever evolving field, you should contact an attorney to obtain advice with respect to any particular issue or problem.

2 Wage & Break Laws

Minimum Wage



Washington - **\$16.66 / hr**

- **Bellingham:** \$17.66/hr.; May 1, 2025, increases to \$18.66
- **Burien:** \$16.66/hr for employers with less than 20 FTEs; \$20.16/hr for employers with 21-499 FTS in King County
- **Seattle:** \$20.76/hr.
- **SeaTac:** \$20.17/hr.
- **Tukwila:** \$16.66/hr for employers with less than 15 employees worldwide and are not associated with a franchisor or network of franchisees that employ more than 500 employees in aggregate; \$20.10/hr for employers with 15-499 employees worldwide or over \$2MM annual gross revenue in Tukwila
- **Renton:** \$16.66/hr for employers with less than 15 employees worldwide; \$18.90/hr for employers with 15-499 employees worldwide or over \$2MM annual gross revenue in Renton; \$20.29/hr for employers with more than 500 employees and certain franchises

Overtime Pay

1½ times the regular rate for all hours over 40 in a week.

Tipped Minimum Wage

WA employers are not allowed to take a tip credit

Final Paychecks

Fired/Laid off/Quit/Resign/Retire: If an employee is discharged, or voluntarily withdraws from employment, wages due must be paid at the end of the established pay period. Any earned commissions must be paid within 30 days after the employer receives payment for the goods sold. Employers are not required to pay out accrued and unused vacation unless specified in the employer’s policy or an employee’s contract.

Payout of Unused Sick or Vacation: Accrued and unused sick leave must be paid out for most temporary construction workers who work for fewer than 90 days for an employer.

Separation Paperwork:

- employers must make available to them a printed statement about applying for unemployment.
- unless the employee is subject to an Income Withholding for Support Order (“IWO”). If subject to IWO the employer must promptly report the employee’s termination to the child support agency, court, or attorney that issued the IWO.

Rest & Meal Break Laws

- Employees must be allowed a paid rest period, free from duties, of at least 10 minutes for every 4 hours worked.
- Employees must be allowed a meal period when they work more than five hours in a shift. A meal period must be at least 30 minutes long and start between the second and fifth hour of the shift.
- **Outdoor Workers**
 - Shade, or other sufficient means for cooling down, must be provided any time employees are exposed to heat at or above action levels.
 - At or above 90°F, a 10-minute cool-down rest period every two hours and close observation to help identify employees showing signs and symptoms of heat-related illness is mandatory.
 - At or above 100°F, the cool-down rest periods must be 15 minutes every hour. These can be taken at the same time with any meal or rest period under wage and hour laws and must be paid unless taken during a meal period.
- **Break Time to Express Milk:** Employers may not fail or refuse to make reasonable accommodations for their employees’ needs to express breast milk unless employers can show that these accommodations would impose undue hardship on their business.

Rest & Meal Break Laws (Minors)

- **Minors 14 and 15 years of age:**
 - May not work more than 4 hours without being given a meal period of at least 30 minutes, which must be separate from and in addition to required rest periods.
 - Cannot work more than two hours without a ten-minute rest break.
- **Minors 16 and 17 years of age:**
 - May not be required to work more than 5 consecutive hours without a meal period of at least 30 minutes. Their meal periods must start no less than 2 hours but no more than 5 hours from the beginning of their work shift.
 - Cannot work more than 3 consecutive hours without a rest period.

A 30-minute meal period also must be provided before or during any overtime shift that is at least 3 hours after a normal workday

3 Hiring Laws

New Hire Paperwork

- Employee Paid Sick Leave Notification

Salary History

Washington employers cannot seek information about an applicant’s wage or salary history or require that an applicant’s prior wages or salary meet certain criteria.

Pay Transparency (Businesses with ≥15 workers)

Employers with 15 or more employees must provide wage and salary information to any applicant or employee upon request.

“Ban the Box”

- **Prohibited Actions:** An employer may not include any question on any job application, inquire either orally or in writing, receive information through a criminal history background check, or otherwise obtain information about an applicant’s criminal record until after the employer initially determines that the applicant is otherwise qualified for the position.
- Once the employer has initially determined that the applicant is **otherwise qualified**, the employer may inquire into or obtain information about a criminal record.
- An employer may not **advertise** employment openings in a way that excludes people with criminal records from applying. Ads that state “no felons,” “no criminal background,” or otherwise convey similar messages are prohibited.
- An employer may not implement any **policy or practice** that automatically or categorically excludes individuals with a criminal record from consideration prior to an initial determination that the applicant is **otherwise qualified** for the position.

Anti-Discrimination

Can’t make employment decisions based on:

- Age
- Creed
- Disability In Employment
- Elevator & Escalator Whistleblower Retaliation
- Healthcare Whistleblower Retaliation
- Honorably Discharged Veteran & Military Status In Employment
- Marital Status In Employment
- National Origin In Employment
- Race/Color In Employment
- Retaliation In Employment
- Sex/Pregnancy In Employment
- Sexual Orientation & Gender Identity In Employment
- State Employee Whistleblower Retaliation
- Use of a Trained Service Animal In Employment
- Hair Discrimination: Employers cannot discriminate against employees with hair texture and protective hairstyles, including hairstyles such as afros, braids, locks, and twists
- Genetic Testing: Employers cannot require employees and applicants to submit to genetic screening or provide genetic information as a condition of employment.

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Employee Leave Laws

Washington Pregnancy & Parental Leave

- Washington state's Paid Family and Medical Leave (PFML) program provides eligible employees with up to 16 weeks of leave for pregnancy and parental leave:
 - Pregnancy: Up to 12 weeks of medical leave for pregnant women
 - Parental leave: Up to 12 weeks of family leave for new parents
 - Pregnancy complications: Up to two additional weeks of leave for serious health issues related to pregnancy or birth
 - Combined leave: Up to 16 weeks of combined medical and family leave
 - To be eligible, employees must have worked at least 820 hours for a Washington employer in the previous year. They are entitled to partial wage replacement, which is up to 90% of their average weekly wage, with a maximum benefit of \$1,000 per week.
- Pregnancy Disability Leave:
 - Employers must provide a woman leave of absence for the period of time that she is sick or temporarily disabled because of pregnancy or childbirth. Employers must treat a woman on pregnancy-related leave the same as other employees on leave for sickness or other temporary disabilities.

Paid Sick Leave

- Earned Sick and Safe Leave: Employers must provide a notification to each employee no later than their first day of employment.
- Employers must provide one hour of paid sick leave for every 40 hours worked.
- Employee's unused paid sick leave balances of 40 hours or less must carry over from year to year.
- Employees' unused paid sick leave balances must be reinstated if an employee is terminated or leaves their job for any reason and returns to the same employer within 12 months.

Seattle Paid Sick & Safe Time (PSST): Seattle's PSST ordinance and rules largely mirror statewide paid sick leave, but Seattle PSST has some requirements that are more protective for employees of medium and large employers. For a detailed overview of the differences, [review this chart](#) of Seattle and statewide sick leave differences.

Tacoma Paid Sick Leave (PSL): Employees who work more than 80 hours in Tacoma per year are eligible for PSL.

Washington Family Care Act

The [Washington Family Care Act \(FCA\)](#) allows employees to take any paid leave offered by their employer to:

- Provide treatment or supervision for a child with a health condition.
- Care for a qualifying family member with a serious or emergency health condition.

Leave under the FCA is not available for an employee's personal medical condition. It can only be used for a qualifying family member.

Military & Military Spouse Leave

- Unpaid, job-protected leave for active duty, training, or related leave
- Employers must provide up to 15 days of unpaid leave to eligible spouses or registered domestic partners of military service members when their spouse is about to be deployed or on leave from deployment. Notice requirements apply.

Victims Leave - Domestic Violence Leave

- Employers must provide job-protected leave for victims of domestic violence, sexual assault, or stalking, the opportunity to take time off from work. Any available leave, paid or unpaid, can be used as a single block of time, intermittently, or on an adjusted schedule.

Volunteer Civil Service & Emergency Responder Leave

- Employers must allow employees who are members of the Washington Civil Air Patrol to take leave related to an emergency service operation. They also must allow employees who are volunteer firefighters or reserve officers to take leave related to a fire alarm or emergency call.

Family Medical Leave (FMLA)

For employers with ≥50 employees

- For serious health conditions of employees or family members or newly born/adopted child
- Military Family Leave because of a qualifying exigency
- Unpaid leave (up to 12 wks) for qualified reason
- Must have 12 months tenure and worked ≥ 1,250 hours during such 12 month period.

Voting Leave

As Washington has a vote-by-mail system, voting laws do not provide for time off from work.

Jury Duty Leave

Employers are required to provide unpaid, job-protected leave for jury duty.

Bereavement

- Not required.

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Benefits

Workers' Comp

- For injury/illness on the job
- The benefit amount is 60 to 75% of the wage you were earning, depending on how many dependents you have.
- The first 3 days immediately following an injury are considered a waiting period.
- Monopolistic: [Labor & Industries \(L&I\)](#), [Washington State](#)

Temporary Disability

- Washington does not have TDI.

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Other Noteworthy Areas

E-Verify

Not required for private employers.

Required Training

Sexual Harassment Training:
Certain employers in Washington, such as hotels, motels, retail, security guard entities, or property services contractors, must provide sexual harassment training to managers, supervisors, and employees.

Occupational Health & Safety Training:
Employers must provide all employees with occupational health and safety training that includes, among other things, on-the-job instruction on any hazards before their job assignment