



Employees

Being an employer

Ready for employees? New employees must be reported to federal and state agencies. You're also required to regularly report on wages and taxes.

Are you prepared to hire employees?

Getting set up correctly is important: Review the [Hire Employees](#) section of the WA Small Business Guide to learn about:

- Federal and state reporting requirements
- Employing minors
- Record keeping & tax responsibilities

Do you know the difference between an employee and an independent contractor?

Avoid the pitfalls! In some cases, someone you consider an “independent contractor” is actually a worker you have legal responsibilities for. Review the [Independent Contractor Guide](#) to avoid unexpected penalties and lawsuits.

Do you know minimum wage and paid sick leave requirements for employees?

Know the current minimum wage: Find out about [Wage & Hour](#) laws and record keeping requirements on L & I's Workplace Rights page to pay your employees accurately.

Know the leave requirements: Effective January 1, 2018, employers in Washington are required to provide their employees with paid sick leave. Review [Initiative 1433](#) for details on accrual and usage.

Are you set up to pay your employees?

Know your payroll reporting and tax responsibilities: Check out the [Payroll Your Business](#) section of the WA Small Business Guide to learn everything from A-Z about paying your employees and what your requirements are in order of action.