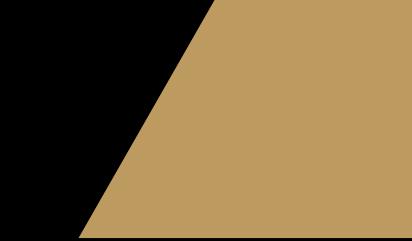


Multi-State Compliance Tool



MARCH 2025

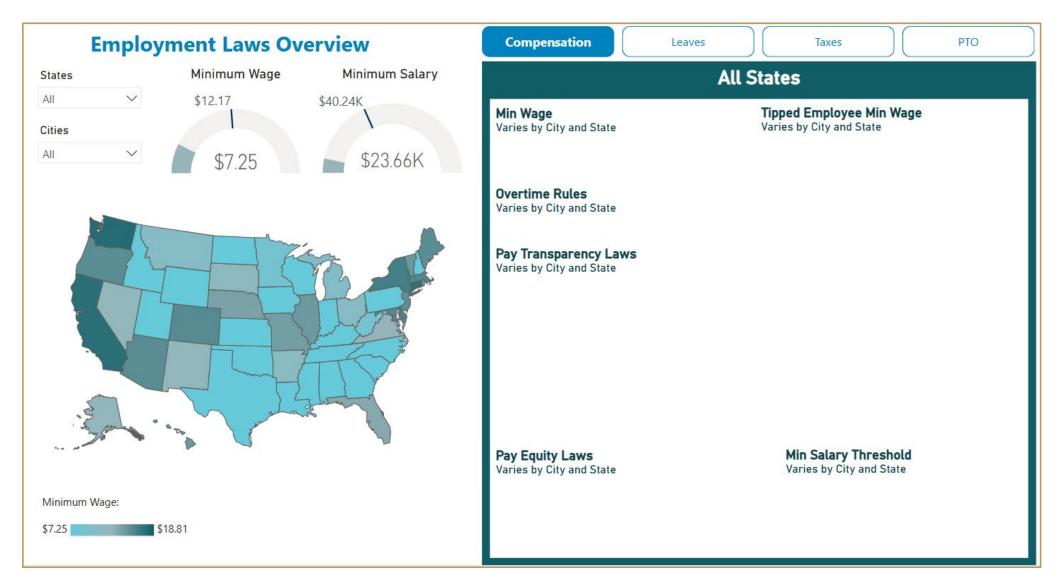
HR Compliance Interactive Tool

EisnerAmper's interactive PowerBI multi-state compliance platform can simplify compliance needs across multiple states in various employment practices including compensation, paid time off, leave of absence, and payroll taxes. The all-in-one platform can support clients to stay current on new legislation, reduce compliance errors, and enhance efficiency as well as employee satisfaction.

The following topics are found in the compliance platform:

- <u>Compensation</u>- minimum wage & salary thresholds, overtime rules, pay transparency, and equity regulations
- <u>Paid Time Off</u>- sick & safe leave laws, voting leave, jury duty leave, and PTO payout
- <u>Leave of Absence</u>- medical, family, maternity, disability, and military
- <u>Payroll Taxes</u>- state & local income, unemployment, supplemental, and FUTA

HR Compliance Interactive Tool-Main Page



HR Compliance Interactive Tool-Main Page

Compensation	Leaves	Taxes	РТО	Compensation	Leaves	Taxes	РТО
	Washing	gton		Washington			
Min Wage \$16.66		pped Employee Min W 6.66	/age	All employers	eave - State Act amily and Medical Leave Act 90% of weekly wage or up to		
Overtime Rules Federal rule 1.5 x hourly rate aff Farmers Only: 1.5 hourly rate aff Pay Transparency Laws Employers with 15 or more emp job posting must include a descr options, or any other compensat	ter 55 hour workweek bloyees must include ho iption of total compens	ation including benefit in	formation, bonus, stock	Up to 12 weeks of paid l employees can take up than one qualifying even Employees can take an	to 16 weeks of combined fam	ve a condition in pregna	
Penalties for non compliance include fines up to \$500 for the first violation and up to \$1,000 or 10% of damages for repeat violations. Employers may also be required to pay damages to employees plus 1% interest per month.			Medical or Family Leave - Purpose of Leave Care for own serious health condition or a family member with a serious health condition Birth, adoption, or foster placement of a child within the first 12 months Any qualifying exigency as permitted under FMLA Child bereavement for the death of an employee's minor child if the death occurs within 12 months of the child's birth, adoption, or placement				
Pay Equity Laws All Employers: Gender		Min Salary Thresho Employers with 50 or 1 \$69,305.60 Employers with 51 or 1 \$77,968.00	fewer employees:	Maternity No State Law	Disability No State La		litary paid Leave

HR Compliance Interactive Tool-Main Page

Compensation	Leaves	Taxes	РТО	Compensation	Leaves	Taxes	РТО
Washington				Washington			
State Income None	Supple None	emental		Sick & Safe Leav Frontload Amou All employers =no		Sick & Safe Leave Cap No annual cap	- Annual Max Balance
Jnemployment Employe 0.27% - 8.15%	er Unem None	ployment Employee					
Family & Medical Leave	Employer Family 0.72%	/ & Medical Leave Em	nployee	Sick & Safe Leav Up to 40 hours	re - Carryover Accrual F	Plan Sick & Sa Leave No state la	fe Leave - Paid Prenata l
sability Employer	Disabi None	lity Employee				Voting No state la	w
.ocal Income /es				Not required by the However		it any accrued unused vacatio	on or PTO must be paid out a
FUTA 6.00%	FICA Social Security 6.20%	FICA Medica 1.45%	are	Jury Duty Employers are not PTO for jury duty le		vages for jury duty leave and	can allow employees to use

HR Compliance Interactive Tool-Comparison Detail Page

≟ EISNE	Taxes PTO Click to Show Filters					
States	Cities	Min Wage	Tipped Employee Min Wage	Overtime Rules	Min Salary Threshold	Pay Transparency Laws
Minnesota	All other	Employer annual gross volume exceeds \$500k: \$10.85 Employer annual gross volume less than \$500k: \$8.85	Employer annual gross volume exceeds \$500k: \$10.85 Employer annual gross volume less than \$500k: \$8.85	Federal rule 1.5 x hourly rate after 40 hour workweek	\$35,568.00	Effective January 1, 2025-updated Employers with 30 or more employee depending on exemption status, hou range in job postings. Employers are required to provide to for all job postings. This includes ben commission payments, and all other incentives.
Minnesota	Minneapol is	\$15.57	\$15.57	Federal rule 1.5 x hourly rate after 40 hour workweek	\$35,568.00	No state pay transparency laws
Minnesota	St. Paul	6-100 employees: \$15.57 5 or less employees: \$12.25	6-100 employees: \$15.57 5 or less employees: \$12.25	Federal rule 1.5 x hourly rate after 40 hour workweek	\$35,568.00	No state pay transparency laws
Wisconsin	All cities	\$7.25	\$2.33	Federal rule 1.5 x hourly rate after 40 hour workweek	\$35,568.00	No state pay transparency laws

HR Compliance Interactive Tool-Full State Detail Page

Full-page overview of the state details with each category: Compensation, Payroll Taxes, Leave, and PTO

Compensation Detail:

All cities except Seattle, Tacoma: Minimum Wage:

\$16.66 (\$16.66 is 31.92% higher than the national average)

Minimum Salary Threshold:

Employers with 50 or fewer employees: \$69,305.60

Employers with 51 or more employees: \$77,968.00 (\$69,305.60 is 59.71% higher than the national average)

Tipped Employee Minimum Wage:

\$16.66

Overtime:

Federal rule 1.5 x hourly rate after 40 hour workweek Farmers Only: 1.5 hourly rate after 55 hour workweek

Pay Transparency:

Employers with 15 or more employees must include hourly rate or salary range in all job postings. The job posting must include a description of total compensation including benefit information, bonus, stock options, or any other compensation incentives. The law applies to any internal transfers or promotions.

Penalties for non compliance include fines up to \$500 for the first violation and up to \$1,000 or 10% of damages for repeat violations. Employers may also be required to pay damages to employees plus 1% interest per month.

Pay Equity:

All Employers: Gender

Washington

States		Cities	
Washington	\sim	All other	

Tax Responsibilities:

For Washington, state income taxes are none. Federal taxes for unemployment (FUTA), Medicare, and Social Security are as follows (employer and employee will contribute for a total of 2.9% and 12.49 respectively):

FUTA	FICA Medicare	FICA Social Security	
6.00%	1.45%	6.20%	

Local Tax applied? Yes

For Washington, unemployment insurance for employers is 0.27% -8.15% while there is no unemployment obligation for employees.

Family & Medical Leave for Employer is 0.20% and for Employee is 0.72%.

Last Updated on 02/24/20.

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Leave Detail:

State Act: Paid-Washington Paid Family and Medical Leave Act (PFMLA) All employers (weekly benefit is up to 90% of weekly wage or up to \$1,542.00)

Terms of Leave:

Up to 12 weeks of paid leave

employees can take up to 16 weeks of combined family and medical leave per year if they have more than one qualifying even in the same year Employees can take an additional 2 weeks if they have a condition in pregnancy that results in incapacity or up to 18 weeks of combined family and medical leave

Purpose of Leave:

Care for own serious health condition or a family member with a serious health condition Birth, adoption, or foster placement of a child within the first 12 months Any qualifying exigency as permitted under FMLA Child bereavement for the death of an employee's minor child if the death occurs within 12 months of the child's birth, adoption, or placement

Maternity:

No State Law Disability: No State Law Military: Unpaid Leave

Paid Time Off Detail:

Sick & Safe Leave - Accrual Cap or Frontload Amount; All employers = no cap

Sick & Safe Leave - Annual Max Balance Cap: No annual cap

Sick & Safe Leave - Carryover Accrual Plan: Up to 40 hours

Sick & Safe Leave - Paid Prenatal Leave: No state law

Voting Leave: No state law

Jury Duty Leave:

Employers are not required to pay employee wages for jury duty leave and can allow employees to use PTO for jury duty leave

Vacation or PTO Pay Out Requirements:

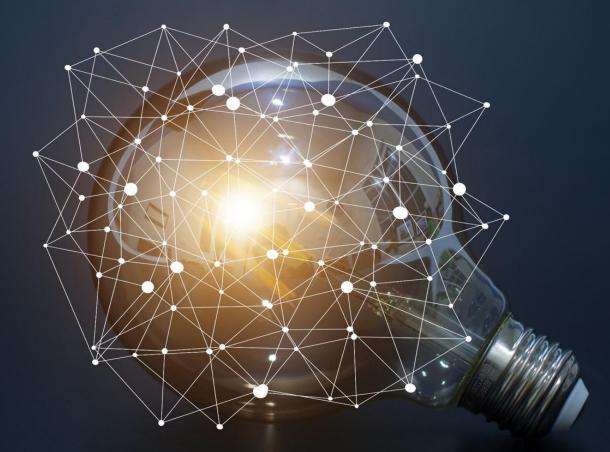
Not required by the state's termination laws However If the employer's policy states they will pay out any accrued unused vacation or PTO must be paid out as part of their final pay



Employment Law Updates & Policy Management

- On a monthly basis, EA conducts a thorough review of all federal and state employment laws to make sure our Interactive Compliance Tool is up-to-date.
- We also provide our clients with monthly updates on any changes that will affect their business.
- We cross-reference any updates against our clients' employee handbook and/or other policy management documents and make recommended changes as needed.

Questions?



This publication is intended to provide general information to our clients and friends. It does not constitute accounting, tax, or legal advice; nor is it intended to convey a thorough treatment of the subject matter.

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