

INDEPENDENT BUSINESS ASSOCIATION

16541 Redmond Way NE #336C
Redmond, WA 98052

SMALL BUSINESS REPORT SMALL BUSINESS REPORT SMALL

IBA SMALL BUSINESS REPORT - January 12, 2018

Happy New Year!	Page 1
New Things For You In 2018	Page 1
Higher Minimum Wage	Page 1
Paid Sick Leave Implementation and Compliance	Page 1
Post New Poster	Page 1
New Withholding Tax	Page 1
Post OSHA 300	Page 1
Pregnancy Accommodation	Page 1
New Sales Tax Requirements	Page 1
Worker Tips and Service Charges	Page 2
Real ID Act	Page 2
Paid Sick Leave Policies	Page 2
Unique Paid Sick Leave Idea	Page 3
New Paid Sick Leave and Wage & Hour Law Enforcement Rules	Page 3
Tax Reform And YOU	Page 4
Tax Reform And Its Political Overtones	Page 5
Federal Tax Mileage Deduction for 2018	Page 5
Individual Health Care Mandate Repealed	Page 5
New Association Health Plans For Small Businesses?	Page 6
Repealing Ugly Small Business Regulation?	Page 6
How You Can Affect Legislation	Page 6
Importance of 2018 Legislative Session	Page 7
Double Your Clout	Page 7
How To Contact Your Legislators	Page 7
IBA Weekly Legislative Update	Page 7

NOTICE: The information contained in the publication is intended to alert the reader to issues, laws, regulations and events which may affect the operations of a small business. The information is presented in a summary form and is not intended to assure compliance with laws or regulations which may apply to any specific business. The information is not intended as legal advice. The reader is advised to seek the advice of a qualified attorney, accountant or other advisor to obtain specific compliance advice with respect to the laws, regulations or other issues which may apply to a specific business.

Copyright 2018 by Independent Business Association



IBA SMALL BUSINESS REPORT



January 12, 2018

Happy New Year!

IBA is eager to help you make 2018 the best it can be for you and your small business.

New For 2018

Below are new items you need to address in 2018.

Minimum Wage Increases effective 1/1/2018

- State minimum wage increases to **\$11.50 per hour**
- **Seattle minimum wage increases** to \$14 per hour if your worker is not enrolled in a company silver level health care plan or the employee does not earn tips. If the worker is enrolled in a company silver level health care plan or the worker earns tips, the worker's minimum wage is \$11.50.
- Tacoma minimum wage increases to \$11.15 but the state law requires you pay \$11.50 per hour
- SeaTac minimum wage increase for some workers in the Hospitality and Transportation Industry in 2018 to \$15.64 per hour
- Spokane minimum wage increases to \$11.50 per hour as Spokane syncs up with the state minimum wage law.

Implement the state Paid Sick Leave Law Effective 1/1/2018

- Seattle also has a paid sick leave law that is very similar to the state's paid sick leave law except for Seattle employers with 50 or more workers. Employers must comply with the more generous law. You can get more details at:

<http://www.seattle.gov/laborstandards/ordinances/paid-sick-and-safe-time>

Post new poster Newly updated Washington State poster, **Your Rights As A Worker** Available at:

www.lni.wa.gov/IPUB/700-074-909.pdf

Withholding Taxes Change worker tax withholding rates in February when the IRS releases new withholding tables (This is optional as workers can choose to reduce their withholding taxes or not).

OSHA 300A Post your OSHA 300A form for 2017 by February 1, 2018 and keep it posted through April, 2018 and keep it on file for 5 years. More information is available at:

www.iba.net/osha300.pdf

Pregnancy Accommodation Employer with 15 workers or more, must comply with the new state law to accommodate pregnant workers.

The pregnant worker has the right to the following accommodations:

- Providing frequent, longer, or flexible restroom breaks;
- Modifying a no food or drink policy;
- Providing seating or allowing the worker to sit more frequently; and
- Limiting lifting to 17 pounds or less.

Employers may not ask for written certification from a healthcare professional for the accommodations above.

In addition, a pregnant worker may have rights to other workplace accommodation(s), as long as there is no significant difficulty or expense to the employer. These are:

Job restructuring, including:

- Modifying their work schedule, job reassignment, changing a work station, or providing equipment;
- Providing a temporary transfer to a less strenuous or hazardous position;
- Scheduling flexibility for prenatal visits;
- Providing any further accommodations the worker may need.

Employers may request written certification from a health care professional regarding the need for these accommodations, or for restrictions on lifting less than 17 pounds.

To request information, contact the Attorney General's Office or call **833-389-2427**.

New Sales Tax Requirement Effective January 1, 2018, certain marketplace facilitators, Internet sellers and referrers, will be required to collect and remit retail sales tax or use tax on their sales into Washington or to provide certain notifications related to such sales. For more information, see the DOR's Marketplace Fairness

MEMBER ASSISTANCE

425-453-8621

www.ibamember.com

webpage.

Out Of State Sellers Must Collect WA Sales Tax

Effective January 1, 2018, Internet sellers making \$10,000 or more in retail sales to Washington consumers. For more information, see:

<https://dor.wa.gov/find-taxes-rates/retail-sales-tax/marketplace-fairness-leveling-playing-field>

Worker Tips and Service Charges

The Department of Labor and Industries will implement a new rule effective 1/1/2018 on the payment of tips and service charges to workers. The new rule allows workers to file complaints to the Department that the employer is not paying the correct amount of tips or service charges and the Department will investigate. The Department may expand the investigation to all wage and hour issues. More information is available at:

www.ibaw.net/tipenforce.pdf

Real ID ACT Washington State is technically not in compliance with the federal Real ID Act that requires verification of national citizenship to fly on an airplane. Starting in 2018, the Department of Homeland Security says that *“airline passengers with a driver’s license issued by a state that is still not compliant with the REAL ID Act (and has not been granted an extension) will need to show an alternative form of acceptable identification for domestic air travel to board their flight.”* Washington State’s standard driver’s license is not compliant with the REAL ID Act, but then the Department says, *“starting October 1, 2020, every air traveler will need a REAL ID-compliant license, or another acceptable form of identification, for domestic air*

travel.” You can solve this problem by getting an Enhanced Washington State Driver’s License. More details are available at: www.dol.wa.gov/driverslicense/edlget.html

2018 General Election All U.S. Representatives, 1/3 of U.S. Senators, all Washington State Representatives, and 1/2 of Washington State Senators will be up for election in 2018. This will be a bitter political battle over who controls Congress and who controls the state Legislature. *Get ready, you will help make the decision.*

Paid Sick Leave Policies

The Department of Labor and Industries said it would prepare and provide to employers, sample paid sick leave policies so small employers would not have to hire an employment law attorney to comply with the state’s Paid Sick Leave law.

IBA has been pressing the Department for these policies. On December 15, 2017 the Department released several of the sample policies but failed to provide its sample basic Paid Sick Leave Policy that the Department states, *“will cover the major elements of the law.”* IBA is very frustrated by the slow release of this document as employers are required to comply with this new laws on 1/1/2018. Finally, on December 29th, IBA received the **Basic Paid Sick Leave Company Policy** document from the Department.. IBA sent out a Special Report to IBA members the same day to get them this document ASAP.

Clearly, the Department has not left much time for small businesses to use these sample documents and prepare for this new law.

Worker Paid Sick Leave Notifi-

cation form. Use this form to meet the Department’s notice requirement rules.

Basic Paid Sick Leave Company

Policy that includes the major elements of the Paid Sick Leave law that employers must customize to meet their company needs.

A Reasonable Notice policy.

If you want your workers to provide “reasonable notice” for a foreseeable absence from work for the use of paid sick leave. Use the Reasonable Notice for Use of Paid Sick Leave (sample policy).

A Verification policy.

If you want your worker to provide verification for paid sick leave uses that exceed three consecutive days the worker is required to work. Use the Verification for Absences Exceeding Three Days (sample policy).

Shared Leave policy.

If you would like to give your workers the ability to share leave with co-workers. Shared Paid Sick Leave Program (sample policy).

Frontloading policy.

If you want to frontload a worker’s paid sick leave balance before it would otherwise accrue. Use the Frontloaded Paid Sick Leave (sample policy).

You can access these released policies via the Internet at:

www.ibaw.net/lnipslpolicies.pdf

Unique Paid Sick Leave Idea

Carl, an IBA member, has a unique Paid Sick Leave idea to cut down his administration of this ugly Paid Sick

Leave law and IBA is now in the process of checking this out with the Department of Labor and Industries to see if they will accept it. Carl calls his idea *“worker self banking of paid sick leave.”*

Disclaimer: IBA recommends you not try this until IBA gets an OK from the Department.

Carl's idea is to simply pay the worker for every hour of paid sick leave when the worker earns an hour of paid sick leave under the law (1 hour for 40 hours worked). His idea will result in a 2.5% pay increase. Carl says he won't have to keep as many records and will avoid many of the administrative issues of the law. His workers can take all of the sick leave they want, he simply won't pay them when they take sick leave time, because he has already paid them for their Paid Sick Leave. He will still have to keep records of how much paid sick leave each worker has earned and how much he has paid each worker for Paid Sick Leave he/she earned. But Carl will not have to keep track of the time a worker takes paid sick leave because he has already paid them for their Paid Sick Leave time. He won't have to keep track of the amount of unused Paid Sick Leave the worker has available because he has already paid them for it. He won't have to keep track of how much the worker can carryover each year because he has already paid them for it, so there is nothing to carry forward. He will need his employees to agree with this process to be able to use it. He won't have to worry about paying for unused paid sick leave, because he has already paid them for it. He will have to report to each worker each month or with each paycheck, his option, how much paid sick leave the worker earned and was paid for. End of reporting. There are some issues he will need to deal with, such as, if a worker leaves Carl's firm and returns within a year, Carl may have to rein-

state some of the paid sick leave he has already paid for.

IBA is getting the Department to review Carl's idea. We'll keep you informed.

New Paid Sick Leave and Wage And Hour Law Enforcement Rules

On December 19, 2017, the Department of Labor and Industries issued its new rules on how it will enforce the paid sick leave law and other wage and hour laws beginning on 1/1/2018, including but not limited to: minimum wage, overtime, tips, gratuities, amounts paid and when paid, paid sick leave. As you will see, these are challenging and complex rules and processes to deal with and present a number of important concerns for you.

There are several key items you must be aware of:

- There are two types of enforcement actions.
 - (1) For worker complaints that the employer violated the paid sick leave law or the Wage Payment Act.
 - (2) The employer retaliated against the worker for exercising their rights under the paid sick leave law or other wage and hour law.
- A complaint by a worker for either issue can result in an expanded wage and hour audit of all issues including but not limited to: minimum wage, overtime, tips, gratuities, amounts paid and when paid, paid sick leave, etc
- Failure to have or to provide required payroll records during the Department's investigation will prohibit the employer from using its payroll records during an appeal.
- There is a provision that allows the employer and the worker to develop a settlement and end an inves-

tigation.

- There are penalties for violations up to \$40,000
- There is a complex appeals process provided to both the worker and the employer.

You can access the new enforcement rules at: www.ibaw.net/pslenforce.pdf

IBA will review both types of complaints below.

Worker Complaints That Their Employer Violated Paid Sick Leave Law or Wage Payment Act

Complaints

- A worker can file a complaint against their employer for violating the paid sick leave law or any other wage and hour law within 3 years of an alleged violation.
- The Department will investigate each complaint.
- The Department may issue a finding of no violation, or a notice of violation
- There is an appeal process for both the worker and the employer regarding the finding of the Department.
- The worker has a number of compensation options to resolve the complaint.

Employer records the employer must make its required payroll records available to the Department for its investigation. Failure to have or provide records will prohibit the employer from using its records during an appeal.

Penalty/Assessment The Department may issue a penalty and/or assessment to the employer for violations of the paid sick leave law or any other wage and hour law up to \$20,000.

Worker complaint that the employer retaliated against the worker for exercising their rights under the paid sick leave law or other wage and hour regulation

Complaints

- A worker can file a complaint against their employer for retaliating against a worker for using or seeking to use the paid sick leave law or any other wage and hour law within 180 days of the alleged retaliation action.
- The Department will investigate each complaint.
- There is a provision that allows the employer and the worker to develop a settlement and end the investigation.
- The Department may issue a finding of no violation, or a notice of violation.
- There is a reconsideration process.
- There is an appeal process for both the worker and the employer regarding the finding of the Department.
- The worker has a number of compensation options to resolve the complaint.

Penalty/Assessment The Department may issue a penalty and/or assessment to the employer for violations of the paid sick leave law up to \$40,000.

Tax Reform And You

Below is a revised summary of the 2017 federal tax reform legislation based on a summary prepared by the international accounting and consulting firm KPMG.

Disclaimer: This information is an incomplete summary and does not include many important details of the 2017 federal tax reform law and must not be used to assure compliance with the law and reader is advised not to use this information for tax planning or to comply with any tax law.

This KPMG summary is the most comprehensive summary IBA has found to help all of us understand what the tax reform did for us and to us.

We all must do tax planning and this gives you some basic information to help you start.

As you meet with your tax advisor in 2018 to prepare your 2017 taxes, most

tax advisors will not likely be up-to-speed on this new tax reform law as they just got fully up-to-speed with the latest changes to the tax laws made earlier in 2017 to prepare your 2017 taxes, and before the new tax reform law passed.

This new tax reform law is 503 pages long and is full of highly complex issues that have not yet been shorted out. Now that the law has passed, the IRS must revise its Code of Federal Regulations (CFRs) to put this new law into the IRS code which is what tax advisors use to prepare your taxes. Putting this new law into the CFRs will take many months so no clear answers will be available to most of us for many months to come.

Individual Taxes

- Individual tax rates were revised by the tax reform legislation and this will likely affect how much federal income tax you pay. The tax reform will effectively double the standard deduction for all tax filers, and enhance the child tax credit. The tax reform repeals or revises many federal itemized deductions beginning after December 31, 2017, through 2025. Those changes include but are not limited to:
 - The standard deduction for individual taxpayers in 2018 is \$12,000, up from \$6,350 in 2017; \$24,000 for married couples filing jointly, up from \$12,700 in 2017; \$18,000 for head of households, up from \$9,350 in 2017.
 - Deductions for state and local property taxes; and state income taxes will be limited to \$10,000 in 2018 - 2025;
 - Mortgage interest will be deductible on a mortgage up to \$750,000 and for a mortgage incurred after December 15, 2017;
 - The tax reform law repeals the deduction related to interest paid on home equity debt.
 - Allows an itemized deduction for unreimbursed medical expenses in excess of 7.5% of AGI for tax years 2017 and 2018.

- The tax reform bill retains the individual Alternative Minimum Tax (AMT) with an increased exemption amount for tax years 2018 through 2025. Beginning in tax year 2026, the exemption amount would revert to its current law level.
- The personal casualty loss deduction is retained, but only for losses incurred in a federally declared disaster area;
- A variety of miscellaneous deductions are changed to itemized deductions subject to the 2% of AGI floor (e.g., tax preparation expenses, work clothing, hobby expenses, and unreimbursed business expenses) are repealed; and
- Many of these tax changes are temporary and apply to tax years beginning after December 31, 2017 and before January 1, 2026

Business Taxes

- **Tax Rates** The highest (Schedule C) corporate tax rate will be reduced to 21% beginning in 2018, down from 35%. This federal corporate tax reduction will put pressure on states to lower their state corporate income tax rates. Due to the lower federal rate, the federal 80% dividends received deduction would be reduced to 65% and the federal 70% dividends received deduction would be reduced to 50%.
- **Pass-Through Businesses** Many small businesses are "pass-through" small businesses (sub chapter S, partnerships, etc.) where the profits of the business pass through to the owners of the business and are taxed as individual income of the owners. The tax reform law allows an individual taxpayer to deduct 20% of domestic qualified business income from a partnership, S corporation, or sole proprietorship. This deduction, similar to the other provisions affecting individual taxpayers, sunsets after 2025. The deduction generally would be limited to the greater of:
 - (a) 50% of the W-2 wages paid with

respect to the trade or business; or (b) 25% of the W-2 wages paid with respect to the trade or business plus 2.5% of the unadjusted basis, immediately after acquisition, of all qualified property. The limitation described in the preceding sentence does not apply in the case of a taxpayer with income of \$315,000 or less for married individuals filing jointly (\$157,500 for other individuals), with a phase-out over the next \$100,000 of taxable income for married individuals filing jointly (\$50,000 for other individuals).

- **Expensing certain assets** The bill increases the availability of expensing for certain small businesses assets under Code section 179.
- **Interest Deductibility:** The tax reform will disallow the deduction of net interest expense (excluding floor plan financing interest) to the extent it exceeds 30% of a taxpayer's adjusted taxable income (ATI), with an exception for taxpayers with an average of \$25 million or less in gross receipts over the three prior years, certain real property businesses, farming businesses, regulated public utilities, and electric cooperatives. Unused amounts could be carried forward indefinitely.
- **State and Local Taxes** Businesses can deduct 100% of state, local and foreign property taxes and state and local sales taxes when they are paid or accrued in carrying on a trade or business. Individual taxpayers that are not carrying on a trade or business can only deduct up to \$10,000 in state and local sales and property taxes.
- **Net Operating Loss Limitations** Effective for losses arising in tax years beginning after December 31, 2017, the bill would eliminate the current law carryback provisions in most cases, allow NOLs to be carried forward indefinitely, and limit the amount of NOL deduction used to 80% of the taxpayer's taxable income without regard to the deduction.

- **Business Deductions** The tax reform repeals or limits certain other business deductions (e.g., certain meals and entertainment expenses, transportation fringe benefits, and expenses for lobbying local governments).

- **Contributions to capital** The tax reform modifies the treatment of grants and contributions to private entities for economic development purposes.

- **Alternative Minimum Tax** The tax reform repeals the corporate AMT effective December 31, 2017.

You can access the full KPMG summary and the new tax law via the Internet at:

www.ibaw.net/2018taxlaw.pdf

New 2018 Employer Withholding Tax Tables

The IRS is saying that employers should implement the 2018 withholding tables as soon as possible, but not later than February 15, 2018.

The IRS has released a preliminary new "percentage method" withholding tables for the 2018 tax reform law. You can access the preliminary "percentage method" IRS Withholding tables at:

www.irs.gov/pub/irs-pdf/n1036.pdf

Later in January 2018, the IRS will release a new Publication 15 (Circular E), Employer's Tax Guide that will include final 2018 tax withholding tables. **Be sure to get the 2018 version.** You can access the new IRS Withholding tables at:

www.irs.gov/pub/irs-pdf/p15.pdf

Tax Reform And Its Political Overtones

The federal tax reform has some notable overtones that include:

- The limitation on the deduction on state and local taxes will increase federal taxes on many individual tax

payers.

- One provision that prohibits individual tax payers with pass-through income, they cannot deduct any state or local income tax from their federal income tax.

These are notable elements of the federal tax reform legislation as they affect mostly states that did not vote for President Trump, and do not affect states that did vote for President Trump.

Another political consideration was to pass the legislation as soon as possible so workers would see an increase in their paychecks due to a reduction in their withholding taxes as early as possible in 2018 to help elect U.S. Representatives and U.S. Senators who are up for reelection in November 2018.

Federal Tax Mileage Deduction for 2018

On December 14, 2017 the Internal Revenue Service issued its 2018 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2018, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 54.5 cents for every mile of business travel driven, up 1 cent from the rate for 2017.
- 18 cents per mile driven for medical or moving purposes, up 1 cent from the rate for 2017.
- 14 cents per mile driven in service of charitable organizations.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a

Section 179 deduction.

IRS Notice 2018-03, posted on IRS.gov, contains the standard mileage rates.

Individual Health Care Mandate Repealed

The tax reform passed by Congress also repealed the “individual health insurance mandate” (aka: shared responsibility penalty) required by the Affordable Care Act (aka: Obamacare) starting in 2019, but not 2018. Individuals who do not buy an Affordable Care qualified health plan will not be subject to a federal income tax penalty in 2019 and after. This will likely result in higher health care premiums for those who continue to purchase health insurance because there will be fewer people paying health insurance premiums and it is likely that those with pre-existing health conditions will continue to buy health insurance. That will result in increased health care costs as a percentage of each health care premium dollar paid in.

The business health care mandate (aka: shared responsibility penalty) for employers who employ 50 or more full time workers is not repealed and still applies.

New Association Health Plans For Small Businesses?

The Department of Labor has recently released proposed rule to allow small businesses to form association health care plans as a result of a President Trump Executive order issued October 2017. The Department is seeking comments on the proposed rules by March 6, 2018.

The proposed health care association rule will allow small business to buy health care insurance as a group through an association health care plan.

Currently, the state of Washington does not offer any small business health care plan through its Small Business Health Options Program (SHOP). The Affordable Care Act (aka Obamacare) authorized state health exchanges to offer health insurance to individuals and small businesses (through SHOP). No insurer in Washington State is offering a SHOP health care plan.

The concept behind an association health care plan is to combine the premiums of many small businesses so that they are insured more like a large business than a small business.

You can view the proposed association health plan rules, information about how to comment, and a sample comment from IBA via the Internet at: www.ibaw.net/assohealthrule.pdf

Repealing Ugly Small Biz Regulation?

Small businesses face a very ugly and anti-small business regulation from the National Labor Relations Board and the Board is now consider whether to continue this regulation, modify it, or rescind it or not.

IBA strongly recommends every small business send their comment to the National Labor Relations Board recommending the rule be rescinded. **Comments are due by February 12, 2018**

This rule was adopted by the National Labor Relations Board near the end of the President Obama administration. It is called by most labor law attorneys, the “Quickie Election” rule for unions.

NLRB Board Asks: Should it Retain, Modify, or Rescind the ‘Quickie Election’ Rules?

You can view the proposed rule, a summary of how it works, and submit your comments via the Internet at: www.ibaw.net/repealuglyreg.pdf

Preparing For The 2018 Legislature

The 2018 Legislature convened on January 8, 2018 and is scheduled to be in session for 60 days. The 2018 legislative session is a “clean-up” legislative session to clean up any undone issues from the long 2017 legislature and to again look at the state revenues and spending and make any revisions that may be necessary.

IBA will keep you informed on the actions of the 2018 Legislature.

How YOU Can Affect Legislation

There will be hundreds of people from your area calling your Legislators asking them to increase your taxes and more. Your Legislators need to hear from you on a regular basis (every week or so) to counter those other calls. It is critical for you and those who support you like family members and employees to call and email their legislators and tell them how they feel about legislative proposals they will be voting on. Below is information about how you can contact your Legislators.

Passing or defeating legislation depends on input from voters like you. Legislators decide how they will vote on key issues based on what they hear from their voters like you. Taxes, regulations, government spending, etc. are decided based on what legislators hear from their voters because it is their voters who keep them in office or throw them out of office, so they listen to their voters – YOU! So what does IBA do for you?

IBA is in Olympia while you are running your businesses. We testify on scores of legislative bills that affect small businesses and tell legislators how small businesses feel about those pieces of legislation and why.

While IBA does a good job at that, it requires you to contact your legislators to confirm the position IBA has delivered on issues important to you and to show your legislators the issues are really important to you.

Remember, those who disagree with your position are also getting as many voters as possible from your area to call your legislators and urge them to vote against your position. Thus, your Legislators need to hear from you so they know for sure your position on the issues that affect you and your small business; and from a significant number of their voters who agree with you. If you don't call them, they assume you don't really care how they vote on the issue. Legislators are not mind readers, they need to hear from you to know how you feel about issues that affect YOU! So that is why you need to contact your legislators and tell them how you feel on legislation important to you and your small business.

Identify your Legislators by your Legislative District:

1. Go to:
<http://app.leg.wa.gov/DistrictFinder> input your address and then click on "Find My District" and it will list your legislative district and your legislators.

After you know your Legislative District, use the list at:
www.ibaw.net/2018legislators.pdf to find your legislators' phone numbers and email addresses.

2. A second way is for you to call **1-800-562-6000** - the Legislative Hotline - and the attendant will help you identify your legislators and your legislative district. The attendants will also take your message for your legislators and deliver your concise message to your legislators on the issues important to you.

After you know your Legislative District, go to:
www.ibaw.net/2018legislators.pdf

to find your legislators' phone numbers and email addresses.

Double Your Clout

You can double your clout if your business is located in a separate legislative district from your home by using the same process described in the previous report.

You can contact the legislators where your home is located and also contact the legislators where your business is located.

Importance of 2018 Legislative Session

The 2018 legislative session will be the start of the 2018 off-year state election for all State Representatives and one-half of all State Senators. What legislators do in the 2018 Legislative session will likely decide who is re-elected and who is replaced by the 2018 state election in November 2018.

How To Contact Your Legislators

First, you need to know who your Legislators are. You have three legislators, one state Senator and two state Representatives. You can identify them using the process described in the previous report and get their phone numbers, and email addresses via the Internet at www.ibaw.net/2018legislators.pdf

Both contact ways work very well. To effectively express your position on legislation you most do four things:

1. Start by saying you are a small business owner and where you are from. This is very effective to get your legislator's attention.
2. What the issue is – preferably by bill number – HB ##### or SB #####, etc. For a generic issue like "new state taxes" just state the issue "new state taxes" if you don't have a bill number.

3. What your position is on the issue: do you support or oppose the legislation or issue.
4. Why you are taking your position on the issue. Give a brief reason why:

For example: "I am a small business owner from West Seattle and I support SB 6033 to reduce the state regulatory burdens on small businesses. The U.S. Small Business Administration found that government regulations are costing small businesses \$10,585 per employee, 36 percent more than for larger businesses. This must be fixed. Please support SB 6033.

If you call, remember the legislative attendant must write down what you are saying so speak clearly, slowly and be concise.

Concise emails are also best as legislators have a limited amount of time to read long emails as they spend over six hours a day in committee meetings and on the floor voting on issues.

Weekly Legislative Update

YOU need to keep up to date with what is going on that affects you. You can keep up by signing up for the IBA Weekly Legislative Report that is sent out to you by e-mail each weekend.

This is a FREE service for IBA Members that tells you the latest about legislation affecting you and your small business, and what issues you should contact your legislators about, and it includes the reasons IBA is taking the position it is taking on the issue to help you craft your message to your legislators.

YOU can enjoy this FREE service from IBA by simply e-mailing IBA and putting in the subject line of your e-mail - **Weekly Legislative Updates**

Please include your business name and your city in the body of your e-mail. IBA's email address is iba@isomedia.com.