

**KEY CONSIDERATIONS FOR
OREGON BUSINESSES
CONSIDERING RELOCATING
TO WASHINGTON
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Founded in 1948, Landerholm, Memovich, Lansverk & Whitesides, P.S., is one of the largest law firms in Southwest Washington and Northwest Oregon and is recognized throughout the region for its quality legal work. The firm provides legal services for individuals, large and small businesses, and national corporations doing business in the region.

Among the firm's business clients are electronics and industrial manufacturers, real estate developers and building contractors, health care providers, retailers, service providers, forest product companies, financial institutions, and computer and software companies.

Recognizing the increasing complexity of the law, attorneys in the firm emphasize specific areas of practice, such as business formations and finance, mergers and acquisitions, commercial transactions, employment law, federal and local taxation, land use planning and real estate law, litigation, employee benefits and workers' compensation, and estate planning. Legal services are usually provided by groups of attorneys and paralegals who concentrate their practice in these areas.

To ensure continuity of representation, each client's primary contact with the firm is with a Responsible Attorney, who informs the client of priorities, directs and oversees the client's legal work, and calls upon attorneys with the best combination of knowledge and experience to deal with a specific situation. By integrating specific practice areas with the Responsible Attorney approach, the firm provides its clients legal expertise as well as personal attention.

The firm's attorneys are actively involved in community and state activities and in business organizations such as the Columbia River Economic Development Council. The firm's high level of involvement in such activities and organizations provides it with unique insight into the economic, legal, tax, workforce, and other issues and opportunities which affect businesses in the region.

**KEY CONSIDERATIONS FOR OREGON BUSINESSES
CONSIDERING RELOCATING TO WASHINGTON**

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KEY CONSIDERATIONS FOR OREGON BUSINESSES CONSIDERING RELOCATING TO WASHINGTON

Several key factors make the state of Washington attractive to businesses considering moving here from another state, including Washington's regulatory and economic environment, state taxes and incentives, available labor pool and labor costs, transportation options, and quality of life. A clear understanding of Washington's legal and tax structure can help maximize the benefits of a move. This memorandum provides a general overview of Washington's legal and tax framework and describes opportunities to operate efficiently within this environment.

OPERATING A BUSINESS IN WASHINGTON

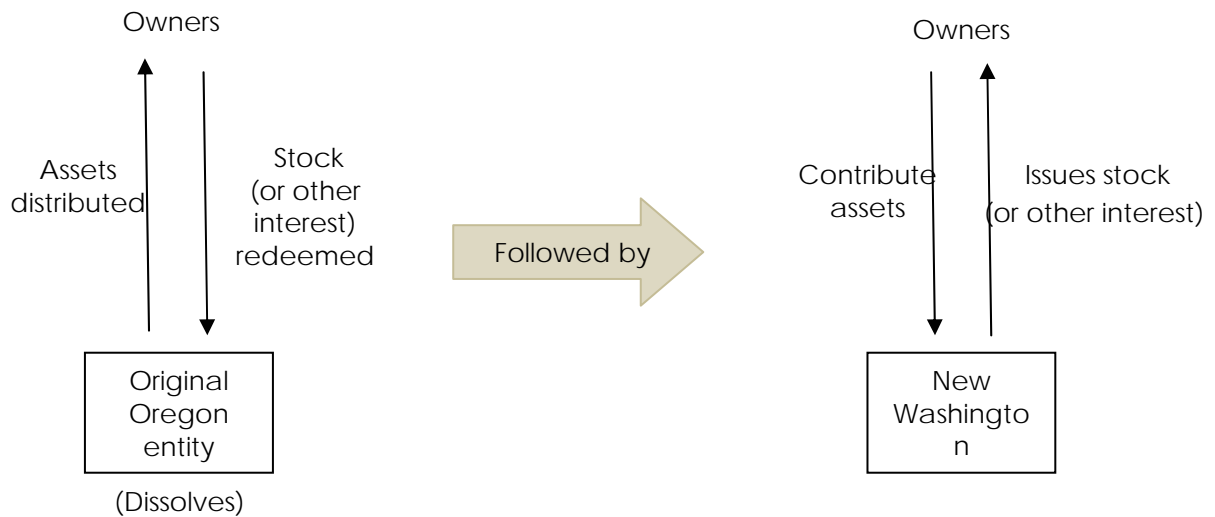
1. Business Organized in Oregon and Operating in Washington. A business organized and operating in Oregon may operate in Washington by registering as a "foreign business" with the Washington Secretary of State. This is typically simple and inexpensive, but it does require compliance with the registration requirements of both states. The business would remain subject to Oregon tax and substantive laws in certain situations which otherwise would not apply to a Washington business.

2. Operating a Separate Business in Washington. A business considering moving a portion of its operations to Washington may prefer to do business as two entities, e.g., as a Washington corporation and as an Oregon corporation. In such a case, a separate new Washington entity may be formed, and the two separate entities would be referred to as brother-sister organizations. This structure may be beneficial for tax or transition purposes.

A new Washington business entity, such as a corporation or limited liability company, may be formed by filing appropriate documents with the Washington Secretary of State. A corporation files articles of incorporation; a limited liability company files a certificate of formation. The filing fee for either is \$175.00, and filing may be completed online. The articles of incorporation or certificate of formation contain important information about the management and operation of the business. Specific provisions may be required or permitted to be included in such documents by applicable state statutes.

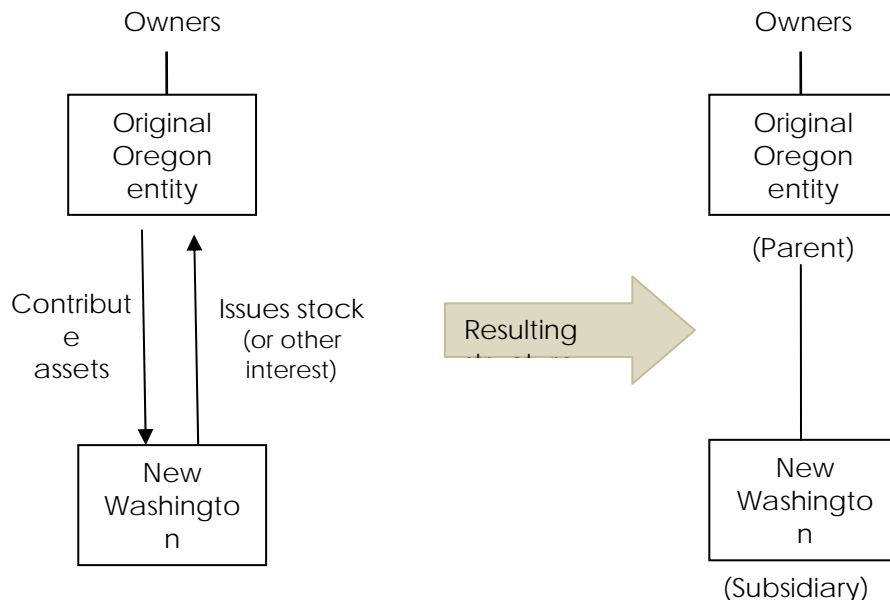
3. Converting to a Washington Business Entity. Several options exist to convert a business organized in Oregon to a business organized in Washington.

Option A. The Oregon entity may distribute all assets to its owners (its shareholders or members) and dissolve. The owners may then form a new Washington corporation or limited liability company, contributing the recently received assets to it as illustrated in the following diagram:



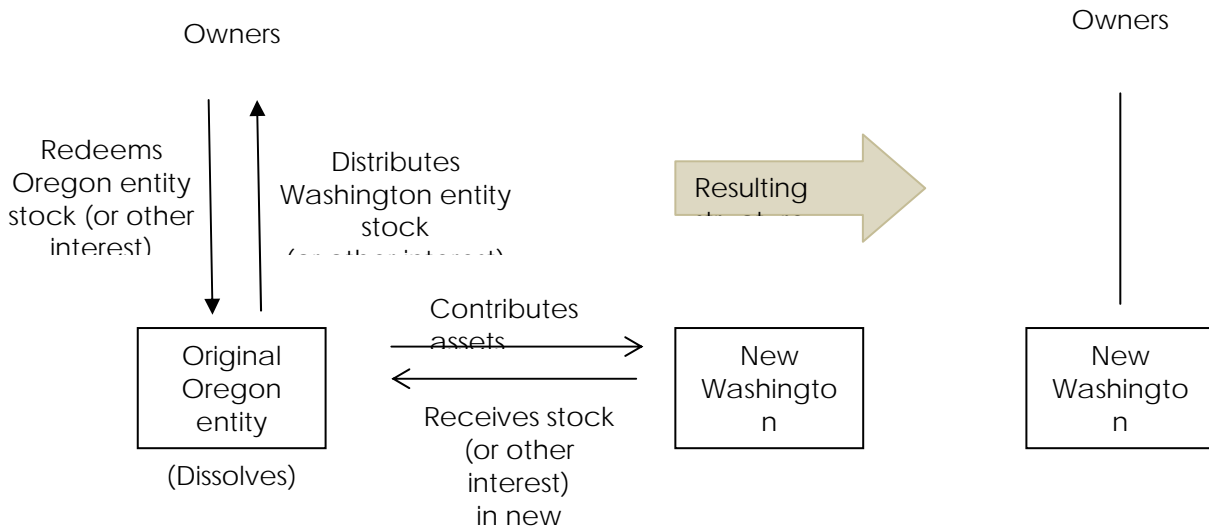
While this option is appealing in its simplicity, it is not appropriate for all businesses. There may be adverse tax consequences for the entity and its owners, especially if the Oregon entity is a corporation, or if it is a limited liability company with significant amounts of inventory or receivables. Further, there may be liability issues associated with the personal ownership of assets during the transition period.

Option B. The Oregon entity and a newly created Washington corporation or limited liability company may create a parent-subsidary structure. For example, the Oregon business may form and contribute its assets directly to a new Washington entity, as illustrated in the following diagram:



The Washington entity conducts the active business operations, while the Oregon entity, as the owner or “parent,” generally becomes a passive investment company or conducts separate business activities. While the parent-subsidary is a more complex operating structure, it may open the door to additional tax planning opportunities, especially where the parent retains assets and conducts some business activities. See page 8 for strategies to reduce the Business and Occupation tax.

Option C. Finally, the owners of an Oregon entity may form and merge the Oregon entity into a new Washington entity. When a corporation is involved, this is typically referred to as an “F” reorganization, or a “statutory merger” for mergers involving limited liability companies. Both Washington and Oregon allow such mergers, which essentially involve a simultaneous exchange of stock between the Oregon entity, the Washington entity, and the owners, as illustrated in the diagram below:



If there is no change in ownership (in the case of a corporation), or if the owners of the merging Oregon entity have at least a 50 percent ownership interest in the new Washington entity (in the case of a limited liability company), the resulting Washington entity will be considered a continuation of the Oregon entity for federal tax purposes. This approach can be beneficial, because the Washington entity retains the Oregon entity’s existing federal tax identification number as well as the basis and holding periods for the Oregon entity’s assets. However, from a state law perspective, the result is a Washington state entity.

Reorganizations and mergers are typically tax-exempt, reasonably uncomplicated transactions. However, careful planning is crucial to ensure the transaction qualifies as a reorganization or merger and that the formal steps required are properly timed.

WASHINGTON STATE REGISTRATION AND LICENSING

Virtually all entities doing business in Washington, regardless of form, must file registration or license documents with certain state agencies.

1. Incorporation or Formation. A business must file articles of incorporation or a certificate of formation with the Washington Secretary of State, and in return receives a Uniform Business Identifier (UBI). The UBI is a nine-digit number used to identify the business for processing and communication purposes.

2. Master Business Application. Most businesses must file a Master Application (or Master Business Application) with the Department of Licensing's Master License Service. The Master Business Application allows a business to use one convenient filing to register with various necessary state agencies.

New and existing business use the Master Application for a variety of purposes, including starting or reopening a business; registering or changing any trade names used by the business; obtaining specific registrations and licenses; and informing the state of new business locations, changes in ownership, or mergers of existing businesses. Key registrations contained within the Master Application include:

a. Department of Revenue Registration. Filing the Master Application registers the business with the Department of Revenue, which is required for all people or businesses engaged in any type of business activity in Washington. Registration with the Department of Revenue is valid as long as the business continues to operate and may not be transferred to another business owner.

b. Employment Security Registration. The Master Application informs the state's Employment Security Department that the business has hired or will hire Washington workers. Workers include employees and independent contractors who provide services and do not meet specific exemption criteria. The business must pay a contribution/premium rate to the state of Washington which is determined by the employer's experience as an employer (in the case of an existing business), the rate paid by any previous business owner (in the case of an asset or stock purchase of an existing business), or the average rate for the particular industry (in the case of a new Washington business). The business must then file quarterly reports with the Employment Security Department showing the total wages paid, individual employee earnings, Social Security numbers, total hours worked, and the tax due.

In general, a corporation may choose to exempt up to eight of its officers from unemployment insurance coverage—with their consent—by filing an exemption election with the Employment Security Department. The election may only be made at specific times—when the business first registers with the Employment Security Department, or by January 15 of each year, and the election becomes effective January 1 of the following year. Once filed, the election is effective until revoked, and may be revoked only after a period of five calendar years.

Depending upon the specific premium applicable, it may be more economical to actually pay Washington unemployment insurance on officers and receive credits against mandatory federal insurance premiums.

Members of limited liability companies are not considered employees and are not subject to unemployment insurance coverage, although the Employment Security Department still requires limited liability companies to register and provide ownership information.

c. Industrial Insurance. Many states allow employers to purchase insurance from private companies. However, most employers in Washington are required to obtain industrial insurance coverage from the Department of Labor and Industries, which they can do through the Master Application. Industrial insurance covers each worker or independent contractor who provides services and does not meet specific exemption criteria. The Department of Labor and Industries assigns risk classifications and premiums depending upon the industry and the particular company's historical accident rates and claims. (See below.)

Certain types of employees, including "bona fide officers," of a corporation are excluded from mandatory coverage, although optional coverage is available. Additionally, working members of a limited liability company are not subject to mandatory coverage but can be optionally covered if (i) the limited liability company is member-managed, or (ii) the limited liability company is manager-managed, and the members for whom the exemption is sought are also managers.

d. Procedure. For new businesses, a completed Master Application must be submitted along with a \$15 application fee and any additional fees required for specific licenses for which the business is applying. The scope of information which must be included in the Master Application depends on the purpose for which a business is filing the Master Application. Applicants should carefully review the directions included with the Master Application form. Applicants can mail the Master Application to the Master License Service, submit it online, or submit it at one of several state office locations. They may submit it prior to filing articles of incorporation or a certificate of formation, but it is typically filed after an entity is formed.

3. Miscellaneous Registrations. Washington's Business License Guide provides a list of registrations and licenses for various industries and businesses at <https://fortress.wa.gov/dol/mls/wali/activity.asp>. Applicants should carefully consult the instructions provided in the guide.

4. Local Licensing. Most businesses must also comply with business or licensing requirements of the cities in which they are located. Most Washington cities require a business to file an initial application with annual renewals thereafter, but the forms, informational requirements, and fees vary greatly. Washington's Business License Guide also provides information on local licensing requirements.

WASHINGTON STATE TAXES

Washington is one of a small number of states which do not impose personal income tax or corporate income tax. Instead, revenues are principally generated through excise and property taxes, including retail sales tax, use tax, business and occupation tax (B&O tax), public utility taxes, and real and personal property taxes. A variety of exemptions and deductions exist for many of these taxes. State and local governments may also impose other taxes on certain business activities or transfers, such as the timber excise tax, real property and motor vehicle excise tax, industrial insurance tax, admission tax, and hazardous substance tax.

1. Retail Sales Tax. A business must pay retail sales tax on the purchase of tangible personal property for use or consumption (not for resale), and on the purchase of some services specifically defined as retail sales (e.g., repair services to tangible personal property). For more information, see Revised Code of Washington (RCW) 82.04.050.

a. Rate. The base sales tax rate in Washington is 6.5 percent. A local tax of between 1 percent and 2.5 percent also applies. The applicable local tax rate is based on the destination of the sale. Sales to locations outside Washington are not subject to retail sales tax.

b. Machinery and Equipment (M&E) Exemption. An exception from sales and use tax is available for the purchase or use of certain machinery and equipment. Generally, the exemption applies to machinery and equipment, component parts and repairs, and certain fixtures and improvements, where the item is used directly and primarily in manufacturing and has a useful life in excess of one year. For more information, see Washington Administrative Code (WAC) 458-20-13601.

c. Component Parts Exemption. A sales tax exemption is available for the purchase of ingredients or component parts of manufactured tangible personal property. For more information, see WAC 458.20.113.

d. Sales for Resale. Retail sales tax is not due on purchases made for resale if the purchaser presents a valid exemption certificate. For more information, see WAC 458.20.102.

e. Collection Obligation. A business must also collect retail sales tax on retail sales to consumers in Washington. However, the following exemptions may apply:

i. Certain nonresidents taking delivery in Washington, including Oregon residents, may qualify for a sales tax exemption. See RCW 82.08.0273.

ii. No Washington retail sales tax is collected on sales to out-of-state residents taking delivery outside of Washington. See WAC 458-20-193.

iii. No sales tax is collected on wholesale sales if the purchaser presents a valid exemption certificate. See WAC 458.20.102.

2. Use Tax. Use tax is the Washington counterpart tax to sales tax. This tax generally applies to the assets of a business which moves from Oregon to Washington unless an exemption is available. Unless an exception is available (e.g. sales tax was paid when the property was acquired), a business must pay use tax on the first use of any tangible personal property in Washington. Use tax is based on the value of the business' tangible personal property and taxed at a rate equal to the applicable sales tax rate.

a. Use by manufacturer. A manufacturer must pay use tax on products it manufactured for its own use, including products which are eventually sold. See WAC 458.20.136(8)(b).

b. Sales Tax Paid. Use tax is not due if the possessor or prior possessor of the item has paid retail sales tax or use tax on the item.

c. Exemptions. Typically, a use tax exemption will be available if there is a corresponding sales tax exemption. For example, the M&E sales tax exemption, discussed above, also applies to the use of certain machinery and equipment.

3. Business and Occupation (B&O) Tax.

a. Tax on Business Activity. Business and occupation tax is a gross receipts tax due on each business activity a business undertakes in Washington. Different activities are subject to different tax rates and means of calculating taxable income. Activity classifications include:

i. Manufacturing activity. The value of all products manufactured in Washington is taxed under the manufacturing classification rate of .00484. The value of products is determined based on the manufacturer's actual sale price for its products, although the Department of Revenue may revalue sale prices if they do not represent the true value. See WAC 458-20-112.

ii. Wholesaling Activity. A business is subject to B&O tax on the income it receives for wholesale sales made in Washington. This includes the sale of its own manufactured products, although a Multiple Activities Tax Credit is available, as described below. The tax rate for wholesaling activities is .00484. Sales to nonresidents taking delivery out-of-state are not subject to B&O tax. See WAC 458-20-193.

iii. Retailing Activity. A business is subject to B&O tax on the income it receives for retail sales made in Washington. This includes the sale of its own manufactured products, although a Multiple Activities Tax Credit is available, as described below. The tax rate for retailing activities is .00471. Sales to

nonresidents taking delivery out-of-state are not subject to B&O tax. See WAC 458-20-193.

b. Multiple Activities Tax Credit. Manufacturers are subject to B&O tax on all products manufactured in Washington, and also on any sales of their products in Washington. However, manufacturers who sell their products in Washington (whether wholesale or retail) are also entitled to a credit (typically equal to the amount of B&O tax reportable for wholesale and retail sales) to ensure that gross income earned from a product is taxed only once. For more information, see WAC 458.20.19301. The net result of the taxes and the Multiple Activities Tax Credit is that a Washington manufacturer pays B&O tax on all products manufactured in Washington, but the credit offsets the B&O tax on its sales activities.

c. Research and Development (R&D) Credit. A business with R&D costs in any tax year that exceed 92 percent of the business' net taxable income in that tax year may qualify for a B&O tax credit under RCW 82.04.4452. Available only through 2014, the credit is assignable to contracting R&D organizations.

d. Other B&O Tax Exemptions. Manufacturers of fresh fruit and vegetables, or dairy or seafood products, are exempt from B&O tax through June 30, 2012.

e. Reduced B&O Tax Rates. Timber extracting and manufacturing, manufacturing biodiesel/alcohol fuel, etc., manufacturing semiconductor materials, aluminum smelting, and manufacturing or wholesaling of solar energy systems are subject to reduced B&O tax rates.

4. Strategies to Reduce B&O Tax. There are several affiliate entity strategies which may assist a manufacturer in lowering its overall B&O tax burden. Businesses should keep in mind that the use of any tax-saving strategy requires careful analysis of benefit versus risk and cost.

a. Use of an in-state affiliate. A Washington manufacturing company may be able to reduce B&O taxes through use of an in-state affiliate if some portion of its sales are made outside of Washington. This strategy involves the following steps:

i. The owners of the manufacturing company must form a new Washington sales and marketing company.

ii. The manufacturing company must sell its products to the newly-formed sales affiliate.

iii. The sales affiliate must resell some portion of the products to buyers outside of Washington.

A Washington manufacturing company pays B&O tax on all products manufactured in Washington, whether they are ultimately sold to buyers inside or outside of Washington.

On the other hand, a retailing or wholesaling company pays B&O tax only on sales made to buyers in Washington, i.e., interstate sales are not subject to B&O tax.

Under this strategy, the manufacturing company sells its products to its sales affiliate (reseller) at a selling price which is likely lower than the resale price to the affiliate's customers. The price is likely lower because of volume discounts to the sales affiliate, and the fact that the manufacturing company is not burdened by the costs associated with marketing activities, storage, transportation, etc. The sales affiliate then resells the products both within and outside of the state. The tax savings, if any, are achieved because of the lower B&O tax paid by the manufacturing company (due to its lower selling price) and the fact that the sales affiliate does not pay B&O tax on sales to buyers outside of Washington. Thus, the total B&O tax may be less than the B&O tax due on all sales of a manufacturer at a higher selling price.

b. Use of an out-of-state affiliate. Tax savings may also be available through use of an out-of-state subsidiary. This strategy involves the following steps:

- i. The out-of-state subsidiary contracts to sell finished products at retail and to buy raw materials from existing suppliers.
- ii. The subsidiary hires the Washington affiliate to manufacture the products for a fee, using the subsidiary's raw materials.
- iii. The Washington parent, as a processor-for-hire, is taxed on the total fee received for its services, not the value of its manufactured products.

5. Property Taxes.

a. Real and Personal Property Taxes (Ad Valorem Taxes). Real and personal property taxes are assessed annually in an amount equal to the assessed value of the real and personal property, as determined by the county assessor, and multiplied by the aggregate of regular and special levy rates. All property is valued at 100 percent of its fair market value. Under the state constitution, regular levies on property cannot exceed 1 percent of the property's value. Payment of one-half of the property tax is due no later than April 30 of each year, with the balance of the tax due on or before October 31 of that year.

b. Real Estate Excise Tax. The state imposes a real estate excise tax (REET) of 1.28 percent on real estate transfers. Municipalities and counties may each impose an additional tax of up to .25 percent. If the county, for example, does not impose a tax, the city can impose a tax of .25 percent. With the approval of voters, counties may assess an additional tax for conservation purposes.

- i. REET applies to transfers by deeds and contracts for sale. The tax is based on the total consideration paid or contracted to be paid for the real property. No deduction is allowed for mortgages, liens, or other indebtedness. Various

exclusions are available.

ii. REET also applies to the transfer or acquisition of a “controlling interest” in an entity which owns real property in Washington within a 12 month period. Exceptions include transfers that are exempt from federal income tax, e.g., certain contributions and redemptions, and multiparty transfers to people who are not acting in concert.

WASHINGTON EMPLOYMENT LAW

Although much of employment law is federally mandated, an employer must comply with both federal and state employment laws. Washington is similar to many states in that its laws parallel many federal obligations, including in the areas of discrimination, wage and hour, leaves of absence, etc. The following summary provides information on Washington employment laws that frequently raise questions for employers or impose unique obligations:

1. Law Against Discrimination. Washington prohibits discrimination on the basis of age, sex, marital status, sexual orientation, race, creed, color, national origin, honorably discharged veteran or military status; the presence of a sensory, mental, or physical disability; or the use of a trained dog guide or service animal by a person with a disability.

2. Disability. Washington obligations toward employees with disabilities which differ from the requirements of the federal Americans with Disabilities Act (ADA) are as follows:

a. Washington’s definition of “disability” is broader than the federal (ADA) definition. It includes temporary conditions and any abnormal condition substantially influencing an employment decision.

b. As under the ADA, Washington requires employers to make reasonable accommodations to allow employees to perform their essential job functions. In Washington, accommodation includes a continuing obligation to inform former employees, whose employment terminated because they were no longer able to perform their regular jobs, of job openings for which they may be qualified. Accommodation also includes the obligation to assist former employees to apply for jobs for which they are qualified. Employers are not required to create a job or continue to assist a former employee who has declined an offered job, or who has unequivocally indicated an intent to move.

3. Washington Minimum Wage Act. Washington’s Minimum Wage Act governs both minimum wages and overtime compensation. White collar exemptions are currently undergoing revision, but these exemptions and the “salary basis” requirement for exempt employees are generally similar to the white collar exemptions under the federal Fair Labor Standards Act. For 2008, the Washington minimum wage is currently \$8.07 per hour; subject to annual cost-of-living adjustment based on the federal Consumer Price Index for Urban Wage Earners and Clerical Workers. The current minimum may be found at <http://www.lni.wa.gov/>. Washington has no

daily overtime requirement but requires time-and-a-half pay for hours worked in excess of 40 hours by a nonexempt employee in any one work week.

4. Leaves of Absence Unique to Washington.

a. The Washington Family Leave Act (FLA) is similar to the federal Family Medical Leave Act. Employers who have 50 or more employees for at least 20 workweeks of the year within 75 miles of the employees' worksite must provide up to 12 weeks of unpaid FLA leave during any 12 month period to employees for birth of a child, placement of a child for adoption or foster care, a serious health condition, or to care for a family member with a serious health condition.

b. The Washington maternity regulation requires employers to provide maternity leave, in addition to leave under the FLA, for an employee's actual duration of disability related to pregnancy or childbirth, as determined by a medical provider.

c. Beginning in 2009, Washington Family Leave Insurance will pay employees on maternity leave up to \$250 per week for five weeks following a seven-day waiting period. The Department of Labor and Industries has not yet provided final administrative details in this area.

d. The Sick Leave, Time Off—Care of Family Members Act entitles employees to use any employer-provided, paid time-off benefits, e.g., vacation, sick leave, PTO, floating holidays, to care for children, parents, parents-in-law, and grandparents in certain circumstances—generally sickness or health related emergencies.

e. Most Washington employees are entitled to up to 15 days of unpaid Military Family Leave per deployment if their spouse is a member of the armed forces who is notified of an impending call to active duty or receives a leave from deployment.

f. Reasonable unpaid leave must be provided for an employee experiencing domestic violence, sexual assault, or stalking to obtain legal or law enforcement assistance; seek treatment for injuries; obtain services of a domestic violence shelter, rape crisis center or other social services program; obtain mental health counseling; or participate in safety planning, relocating, or actions to increase their safety.

5. Washington Fair Credit Reporting Act. The Washington Fair Credit Reporting Act was amended in 2007 to provide that an employer may not procure a credit report for employment purposes where information bears on the applicant's "creditworthiness, credit standing, or credit capacity, unless the information is either: (i) substantially job related and the employer's reasons for the use of such information are disclosed to the prospective employee in writing; or (ii) required by law. ..."

6. Immunity for Job References. A prior employer may disclose the following information to a prospective employer in appropriate circumstances:

- a. Information related to the former employee's ability to perform his or her job.
- b. The diligence, skill, or reliability with which the former employee carried out the duties of the job.
- c. Illegal or wrongful acts committed by the former employee related to the duties of his or her job.

Employers who comply with certain statutory requirements are presumed to have acted in good faith and are immune from liability for disclosure of this information.

7. Washington Common Law. Absent employer action that promises employment of specific duration, employment in Washington is terminable "at will," meaning that either the employer or the employee may terminate employment at any time with or without notice or cause, as long as the reason is not otherwise unlawful.

- a. As in many states, exceptions to at-will employment that require "cause" to terminate employment include a specified term of employment, a promise of permanent or lifetime employment for which the employee has given consideration in addition to provision of services, and express or implied contracts for continued employment.
- b. Employment policies or handbooks are the most frequent source of implied contracts for continued employment or specific termination procedures. Washington courts will enforce an employer's promise of specific treatment in specific circumstances. Disclaimers are frequently recognized as avoiding such claims, but handbooks, policies, offers, letters, memos, and other communications to employees should be carefully reviewed.

8. Smoking. Smoking is prohibited in all Washington workplaces and within 25 feet of any entry, exit, or vent. Signs must be posted, and free signs may be downloaded from <http://www.doh.wa.gov/tobacco/other/smokefreesigns.htm>.

9. Industrial Insurance—Retrospective Rating Programs. The Washington Industrial Insurance Act requirements are discussed on page 4 (item 2c), in the Washington State Registration and Licensing section in this document. Washington employers may be eligible to join with other employers in retrospective rating pools. These are groups of similar employers with generally good (low) claims experience who, through risk management, can enjoy significant premium savings. For more information about risk management and group retrospective rating programs—including retrospective rating pools for manufacturers and for retail and professional services—initiated by the Greater Vancouver Chamber of Commerce, contact Scott A. Croucher at 1-800-251-7822 or scottcs1@cs.com.

10. OSHA/WISHA. The Washington Industrial Safety and Health Act (WISHA) requires employers to maintain a safe and healthy workplace, and businesses should familiarize themselves with WISHA requirements. Employers are also required to maintain an accident prevention program with both employer and worker representatives and to maintain records. The Department of Labor and Industries, including the Vancouver office, provides free consultation to employers to assist with creating a safety and health program.

11. Non-Competition Provisions. Washington will enforce a non-competition provision if the employer has a protectable interest (generally customer relationships and/or confidential information), as long as the non-competition restriction is reasonable in scope, time, and geography, and is entered into at the commencement of employment.

ADDITIONAL RESOURCES.

1. City of Vancouver—www.ci.vancouver.wa.us
2. Clark County—www.co.clark.wa.us
3. **Columbia River Economic Development Council—www.credc.org**
4. Port of Camas/Washougal—www.portcw.com
5. Port of Vancouver —www.portvancouver.com
6. Southwest Washington Visitor's Bureau—www.southwestwashington.com
7. Vancouver Chamber of Commerce—www.vancouverusa.com
8. Washington State Main Site—access.wa.gov
9. Washington Department of Labor and Industries—www.lni.wa.gov
10. Washington Department of Licensing—www.dol.wa.gov
11. Washington Department of Revenue—www.dor.wa.gov
12. Southwest Washington Workforce Development Council—www.swwdc.org