

City	Employee Tax	B&O Tax based on gross annual revenues	Notes
Bainbridge Island	No	0.1000%	
Bellevue	No	0.1496%	
Burien	No	0.0500%	
Des Moines	No	0.2000%	
Everett	No	0.1000%	
Federal Way	No	No	
Issaquah	No	0.0800%	
Lynnwood	\$15/FTE annually	No	
Mercer Island	No	0.1000%	
Olympia	No	0.1000%	
Port Townsend	No	0.2000%	
Redmond	\$90/FTE annually	No	
Renton	\$55/FTE annually	No	
Seattle	\$25/FTE annually	0.2150% - Manufacturing, Retail, Wholesale; and 0.4150% - Services	Seattle appears to be the only city that charges both a B&O tax and a head tax. Businesses do not pay Employee Tax for those employees who commute to work at least 80% of the time using a mode besides single-occupancy vehicle (e.g., transit, bike, carpool).
Tacoma	No	0.1100% - Manufacturing 0.1530% - Retail 0.4000% - Services 0.1020% - Wholesale	Tacoma offers a tax incentive for businesses that hire new employees: annual \$500 B&O tax credit for up to 5 years for each new “family wage” FTE (at least \$16.77/hr).