

The [Washington Cares Fund](#) is a Washington State long-term care (LTC) program funded by an employee payroll tax of 0.58% of W2 income which takes effect on July 1, 2023. To be exempt from the program and tax, there are two types of exemptions listed below.

1. Individuals who purchased qualifying LTC coverage by November 1, 2021

- a. Filed for tax exemption with Washington State by December 31, 2022
- b. You have received an exemption approval letter from the Washington Employment Security Department (ESD), which you will need to present to all your current and future employers.

2. New Exemption Types Available January 1, 2023. [Click here](#) to learn more about these exemptions and to apply for an exemption.

- a. **Living out of state** – Your primary residence must be outside of Washington.
 - i. You will no longer qualify if you change your primary residence to Washington.
- b. **Temporarily working in Washington with a nonimmigrant visa** – You must hold a nonimmigrant visa for temporary workers.
 - i. You will no longer qualify if your nonimmigrant visa status changes and you become a permanent resident or citizen employed in Washington.
- c. **A spouse or registered domestic partner of an active-duty military member** – You must be married to or have a registered domestic partnership with an active-duty service member in the U.S. armed forces.
 - i. You will no longer qualify if your spouse or domestic partner is discharged or separated from military service or upon dissolution of the marriage or registered domestic partnership.
- d. **A veteran with a 70% or greater service-connected disability** – You must be rated by the U.S. Department of Veterans Affairs as having a service-connected disability of 70% or greater.
 - i. This exemption is permanent.
- e. **What do I do if I no longer qualify for one of above exemptions?**
 - i. Your exemption will be discontinued when you no longer qualify for an exemption, and you will begin paying premiums and earning coverage for WA Cares Fund. You will be required to notify the Employment Security Department and your employer within 90 days of no longer qualifying. Failure to notify the Employment Security Department and your employer within 90 days will result in the payment of any unpaid premiums with interest at the rate of 1% per month to the Employment Security Department.

Employees are required to submit their exemption letter to their employer to be exempt from the tax. For employees who have already submitted their exemption letter to their current employer, no action is required.

To obtain a copy of your exemption login to your [Secure Access Washington account](#).

For more information

- [WA Cares Toolkit FAQ](#)
- Contact WA Cares Fund Customer Support at 844-227-3492