



Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

JANUARY, 2013

Personal Chefs

Personal chefs are independent contractors (not employees), that prepare food in private homes for consumption by household members. Personal chefs may also prepare meals for social events, such as dinner parties, cocktail parties, engagement parties, weddings, and receptions.

Taxes that apply

The following taxes apply to personal chef services regardless of who provides the food ingredients.

- **Business & Occupation tax**

Personal chefs report their income under the Retailing business and occupation tax classification. See [WAC 458-20-119\(2\)](#).

- **Retail sales tax**

Personal chef services are subject to retail sales tax. The personal chef must collect sales tax at the rate due for the location where the customer receives the prepared food. The proper tax rate can be found by entering the address in our [Tax Rate Lookup Tool](#).

NOTE: There is a retail sales tax exemption for meals that are prepared containing **raw or undercooked** eggs, fish, meat, or poultry when **both** of the following apply:

- After preparation, the meals are refrigerated or frozen for consumption at a later time, **and**
- The meals must be cooked prior to consumption to prevent food borne illness, as recommended by the Food and Drug Administration. See [WAC 458-20-244\(4\)](#).

For more information, refer to our Special Notice [“Prepared Food” Tax Changes](#).