WAC 192-350-080 How does the department determine the percentage of operating assets transferred to a partial successor? The department will determine the percentage of operating assets transferred primarily by considering employees transferred. The department will first consider the number of employees transferred, but may also consider the total salaries and wages involved in the transfer and other factors.

[Statutory Authority: RCW 50.12.010, 50.12.040, and 50.29.064. WSR 07-23-131, § 192-350-080, filed 11/21/07, effective 1/1/08.