WAC 192-300-010 What documentation and liability requirements apply to employer representatives? (1) In order to represent an employer before the department, a representative from a third party must file with the department a power of attorney in a form acceptable to the department. The department may accept a signed power of attorney form by fax or in other electronic form. The department will send a letter to the employer confirming that the employer has authorized the employer representative to represent it before the department.

(2) The employer remains liable for the payments of any taxes, interest, or penalties due if its third party representative errs in registering, filing reports, or paying unemployment taxes.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-300-010, filed 11/21/07, effective 1/1/08.]