WAC 192-510-066 How are payments applied to paid family and medical leave premiums? (1) A payment received with a premium assessment will be applied to the quarter for which the premium assessment applies. A payment exceeding the legal fees, penalties, interest and premiums due for that quarter will be applied to any other debt as provided in subsection (4) of this section.

(2) If no debt exists, premium overpayments of less than fifty dollars will be credited to future payments due.

(3) If no debt exists, premium overpayments of fifty dollars or more may be refunded to the employer at the employer's request. Otherwise, such overpayments will be credited to future payments due.

(4) Payments received will be applied in the following order of priority:

(a) Current quarter balance;

(b) Any previous quarter premium balance due starting with the oldest quarter;

(c) Then beginning with the oldest quarter in which a balance is owed:

(i) Penalties;

(ii) Fees; and

(iii) Interest charges.

[Statutory Authority: RCW 50A.04.215. WSR 19-23-090, § 192-510-066, filed 11/19/19, effective 12/20/19; WSR 18-22-080, § 192-510-066, filed 11/2/18, effective 12/3/18.]