

**WAC 296-17-35205 Special reporting for taxi, for-hire, limousine drivers or entities; and commercial transportation service drivers.**

(1) **When does the law providing for nonmandatory coverage begin?** The law takes effect July 24, 2015, and exempts the following individuals, who may elect coverage as authorized under RCW 51.32.030:

(a) Drivers providing commercial transportation services (CTS), also sometimes known as transportation network company services (TNCs), as defined in Title 48 RCW;

(b) For-hire vehicle operators as defined under chapter 46.72 RCW who own the for-hire vehicle or lease it from others;

(c) Limousine drivers as defined under chapter 46.72A RCW who own the limousine or lease it from others; and

(d) Taxicab operators, as defined under chapter 81.72 RCW, who own the taxicab or lease it from others.

(2) **What are the special rules for these drivers and entities?** If you are exempt from mandatory coverage as described in subsection (1) of this section:

(a) You may elect to buy workers' compensation insurance to cover yourself as provided by RCW 51.32.030 and as defined in WAC 296-17-31007 Owner coverage.

(b) For the reporting period July 1, 2015, through July 23, 2015, if we do not receive an application for optional coverage from you by July 23, 2015, you must report your mandatory coverage on a prorated basis using one of these methods:

(i) For flat rate by driver, one hundred twenty hours per driver;

(ii) For flat rate by vehicle, two hundred forty hours per vehicle;

(iii) Actual hours worked.

(3) **What are the quarterly reporting options for taxi drivers and entities, for-hire drivers and entities, and CTS drivers?** When reporting for an entire quarter:

(a) If you are an exempt driver who has elected coverage, you may report your exposure under either subclassification 1401-01 (480 hours per quarter per driver) or 1401-03 (actual hours worked), but you must report all your exposure for the quarter under only one subclassification.

(b) If you are or an entity reporting mandatorily covered workers, you may choose to report all driver exposure under subclassifications 1401-01 (480 hours per quarter per driver), 1401-02 (960 hours per quarter per vehicle), or 1401-03 (actual hours worked), but you must report all driver exposure for a quarter under only one subclassification.

(c) Reporting method options:

(i) Flat rate by driver - The rate is based on four hundred eighty hours per driver each quarter (classification 1401-01);

(ii) Flat rate by vehicle - The rate is based on nine hundred sixty hours per vehicle each quarter (classification 1401-02);

(iii) Actual hours - The rate is based on actual hours worked (classification 1401-03).

**Special note:** If you report by driver or by actual hours worked, you must maintain verifiable records, such as lease agreements or payroll records.

(4) **What are the quarterly reporting options for limousine drivers and entities, and cabulance drivers and entities?** For exempt drivers who elect coverage and for entities paying for coverage for manda-

torily covered workers, when reporting an entire quarter, hours must be reported in one of the following methods:

- (a) Actual hours worked; or
- (b) Four hundred eighty hours per quarter.

**Special note:** If you report actual hours worked, you must keep detailed records.

[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 15-19-081, § 296-17-35205, filed 9/15/15, effective 10/16/15.]