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SENATE BILL 6378

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State of Washington                      53rd Legislature                      1994 Regular Session

By Senators Newhouse, Vognild, Prentice, Deccio, Amondson and Winsley

Read first time 01/20/94. Referred to Committee on Labor & Commerce.

1            AN ACT Relating to unemployment insurance administrative costs for  
2 reimbursable employers; and adding a new section to chapter 50.44 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4            NEW SECTION.    **Sec. 1.** A new section is added to chapter 50.44 RCW  
5 to read as follows:

6            (1) Each employer subject to this chapter shall pay to the  
7 commissioner for the unemployment compensation administration fund an  
8 administrative cost assessment determined by the commissioner. The  
9 administrative cost assessment shall be based on a calculation of the  
10 department's actual cost of processing unemployment insurance benefits  
11 paid to former employees of employers who are liable under this  
12 chapter.

13            (2) For the purpose of determining the administrative cost  
14 assessment, if benefits paid to an individual are based on wages paid  
15 by more than one employer, the administrative cost assessment of each  
16 employer that is liable under this chapter shall be an amount that  
17 bears the same ratio to the total benefits paid to the individual as  
18 the total base-period wages paid to the individual by the liable

1 employer bear to the total base-period wages paid to the individual by  
2 all of his or her base-period employers.

3 (3) At the end of each calendar quarter, the commissioner shall  
4 assess each employer liable under this chapter an amount equal to the  
5 cost determined by the department under subsection (2) of this section  
6 based on the amount of regular and additional benefits and the amount  
7 of extended benefits paid during the quarter that is attributable to  
8 service in the employ of the liable employer. The administrative cost  
9 assessment shall be paid:

10 (a) Except as provided in (b) of this subsection, not later than  
11 thirty days after the assessment was mailed to the last known address  
12 of the employer or otherwise delivered to the employer; or

13 (b) By the state, by the expiration of the twelve-month period  
14 following the end of the biennium in which the administrative costs  
15 attributable to state employment were accrued.

16 (4) Payment of administrative cost assessments by an employer  
17 liable under this chapter shall not be deducted or deductible, in whole  
18 or in part, from the remuneration of individuals in the employ of the  
19 employer. Any deduction in violation of this subsection is unlawful.

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