

**RCW 50.12.072 Employer fails to register—Employer fails to obtain employment security account number—Penalties.** An employer that knowingly fails to register with the department and obtain an employment security account number, as required under RCW 50.12.070(2), is subject to a penalty not to exceed one thousand dollars per quarter or two times the taxes due per quarter, whichever is greater. This penalty is in addition to all other penalties and is in addition to higher rates for employers that do not meet the definition of "qualified employer" under RCW 50.29.010. This penalty does not apply if the employer can prove that it had good cause to believe that it was not required to register with the department. [2010 c 72 § 2.]

**Effective date—2010 c 72 § 2:** "Section 2 of this act takes effect January 1, 2011." [2010 c 72 § 5.]

**Conflict with federal requirements—2010 c 72:** See note following RCW 50.29.025.