

# Chapter 192-330 WAC

## COLLECTIONS AND REFUNDS

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**WAC 192-330-100 Adjustments and refunds—Reduction of refund if wages reported in error—RCW 50.24.150.** (1) An employer may file a written request for refund of, or adjustment to, incorrectly paid taxes, interest, or penalties within three years of the date they were paid. The commissioner may also make adjustments for incorrectly paid taxes, interest, or penalties within three years of the date they were paid using his/her own initiative.

(2) When the wages of an employee have been reported in error and the department has paid a claimant benefits based on those wages, any request for refund of the tax will be offset by the amount of benefits paid. If there is any refund of taxes due the employer, it will be reduced by the amount of benefits paid against the claim(s) and any associated wages.

(3) Refunds will not usually be issued to an ongoing, active business when the credit can be applied to subsequent quarterly reports. Refunds will be allowed for:

- (a) Accounts that are no longer active;
- (b) Duplicate payments of one thousand dollars or more;
- (c) Cases where the business can prove financial hardship from lack of a refund;
- (d) The incorrect payment is due to agency error; or
- (e) Other incorrect payments of one hundred dollars or more, at the discretion of the department.

[Statutory Authority: RCW 50.12.010 and 50.12.040. 07-23-127, § 192-330-100, filed 11/21/07, effective 1/1/08; 00-05-066, § 192-330-100, filed 2/15/00, effective 3/17/00.]

**WAC 192-330-110 What tax rate is assigned to a delinquent employer who becomes a contribution-paying employer?** RCW 50.29.025 specifies the tax rate that shall be charged to employers who have failed to pay their contributions and who are not in compliance with a deferred payment contract. The tax rate established by that section shall also be assigned to a reimbursable employer (one who makes payments in lieu of contributions) who is delinquent in its payments and elects or is required to become a contribution-paying employer.

[Statutory Authority: RCW 50.12.010, 50.12.040. 10-23-064, § 192-330-110, filed 11/12/10, effective 12/13/10; 03-22-032, § 192-330-110, filed 10/28/03, effective 11/28/03.]

**WAC 192-330-150 How may the option to make payments in lieu of contributions be revoked for tribes and tribal entities? (RCW 50.50.040.)** (1) In any revocation action, the department will treat the entire tribe as a single

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entity. If any tribal entity or unit becomes delinquent, the entire tribe will be treated as delinquent. If any entity of the tribe is a contribution-paying employer and is delinquent, the entire tribe will be treated as a contribution-paying employer and will be subject to revocation of coverage.

(2) The ninety day response period in RCW 50.50.040 (1)(a) and the one hundred eighty day response period in RCW 50.50.040 (2)(a) begin with the date the tax statement is received, which is deemed to be three days after it is mailed to the employer by the department.

[Statutory Authority: RCW 50.12.010, 50.12.040. 10-23-064, § 192-330-150, filed 11/12/10, effective 12/13/10; 03-22-032, § 192-330-150, filed 10/28/03, effective 11/28/03.]

**WAC 192-330-155 Notification to tribes.** (1) A copy of any notice of payment or reporting delinquency required by RCW 50.50.050, issued to a tribe or tribal unit, will be provided to the tribal chairperson and to such other person(s) designated by the tribe or tribal unit.

(2) The tribe will be responsible for notifying its employees of the potential loss of coverage.

[Statutory Authority: RCW 50.12.010, 50.12.040. 03-22-032, § 192-330-155, filed 10/28/03, effective 11/28/03.]