

**WAC 192-300-190 Are owners of entities covered for unemployment insurance purposes?** Businesses identified in RCW 50.04.080 and 50.04.090 include business entities such as limited liability companies, limited liability partnerships, etc. There is no employer-employee relationship in the services provided to the business by the owners, as defined in RCW 50.04.100. Therefore, owners, such as "members" of a limited liability company, partners of a partnership, or owners of a sole proprietorship are not covered for unemployment insurance purposes.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-300-190, filed 11/12/10, effective 12/13/10; WSR 00-05-067, § 192-300-190, filed 2/15/00, effective 3/17/00.]