

WAC 192-320-040 When will the department recalculate employer tax rates? (RCW 50.29.080.) (1) The department may, at its discretion, recalculate the tax rate for any employer if it determines, within three years of the July 1 computation date, that the rate as originally computed was erroneous.

(2) Except as provided in subsection (1) of this section, an employer must submit a written request for rate review or recalculation before the department will recalculate a rate. This does not apply if the department determines that the department's error caused an incorrect tax rate.

(3) The department will not recalculate a tax rate at the request of the employer more than once in a calendar year.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-320-040, filed 11/21/07, effective 1/1/08.]