

WAC 110-15-4575 What is the responsibility of DCYF regarding child care subsidies for in-home/relative child care? (1) On all payments DCYF makes toward the cost of in-home/relative child care, DCYF pays the employer's share of:

- (a) Social Security taxes;
- (b) Medicare taxes;
- (c) Federal Unemployment Taxes (FUTA); and
- (d) State unemployment taxes (SUTA) when applicable.

(2) On all payments DCYF makes toward the cost of in-home/relative child care DCYF withholds the following taxes:

- (a) Social security taxes up to the wage base limit; and
- (b) Medicare taxes.

(3) If an in-home/relative child care provider receives less than the per family threshold allowed by *Internal Revenue Service Publication 926, Household Employer's Tax Guide*, in a calendar year, DCYF refunds all withheld taxes to the provider.

[Statutory Authority: RCW 74.12.340. WSR 21-18-110, § 110-15-4575, filed 8/31/21, effective 10/1/21. WSR 19-14-078, recodified as § 110-15-4575, filed 7/1/19, effective 7/1/19. WSR 18-14-078, recodified as § 110-20-0160, filed 6/29/18, effective 7/1/18. Statutory Authority: RCW 74.12.340, 74.04.050, 74.04.055 and 74.08.090. WSR 99-22-011, § 388-165-245, filed 10/22/99, effective 11/22/99.]