

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. WSR 10-23-064, § 192-330-110, filed 11/12/10, effective 12/13/10; WSR 03-22-032, § 192-330-110, filed 10/28/03, effective 11/28/03.]