

**WAC 192-330-120 May I negotiate with the department to repay less than the full amount of my contributions, interest and penalties? —RCW 50.24.020.** (1) Yes. State law permits the department to accept an offer in compromise for less than the full amount owed. For purposes of this chapter, an offer in compromise is referred to as a negotiated settlement.

(2) A negotiated settlement of contributions, interest, or penalties due and owing for less than the full amount owed will be considered when to require you to repay the full amount would be against equity and good conscience as defined in WAC 192-100-015.

(3) In considering negotiated settlement offers, the emphasis will be on what is financially advantageous to the department. The department will consider the costs of collection compared to the amount of the debt, the number of prior contacts with you, whether you previously made good faith efforts to pay the debt, the tools available to enforce collection, and other information relevant to your ability to repay.

(4) Settlement offers may also be made by authorized department staff.

(5) You may contact the department's unemployment tax collection unit in writing or by telephone and make an offer to settle the debt for less than the full amount owing. Specify the amount you are offering to repay and be prepared to provide financial and other information in support of your offer. The department may request a credit report to verify the information you provide. The department will notify you of its decision to accept or decline your offer.

(6) The department's decision to accept or reject a negotiated settlement offer is not subject to appeal. However, if the settlement offer is rejected, you are permitted to make another offer at a later date if circumstances change.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 14-04-073, § 192-330-120, filed 1/30/14, effective 3/2/14.]