

WAC 192-310-095 When are musicians and entertainers exempt from unemployment insurance? (RCW 50.04.148.) Musicians or entertainers who contract to perform specific engagements with a purchaser are not considered in employment when they provide no other duties for the purchaser and are not regularly and continuously employed by the purchaser. This exemption only applies if the primary business purpose of the purchaser is not music or entertainment. The music or entertainment provided must be incidental to the primary business activity of the purchaser. An example would be a tavern that periodically contracts with different bands to play live music.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-310-095, filed 11/21/07, effective 1/1/08.]