

**WAC 296-17A-1401 Classification 1401.**

**1401-01 Passenger transportation companies - Flat rate by driver**

This classification is for reporting drivers on a flat rate of 480 hours per driver each quarter.

**Applies to:**

Businesses providing passenger transportation to others, including:

- Businesses that employ taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW; and WAC 296-17-35205, which describes special reporting.
- Taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW, and who own their own vehicles or who lease vehicles from others; and elect optional coverage as provided by RCW 51.32.030 and as defined in WAC 296-17-31007.

**Work activities include, but are not limited to:**

- Operation of the vehicle;
- Loading/unloading passengers' luggage;
- Assisting passengers in and out of the vehicle; and
- Incidental "cabulance" services which may be offered in conjunction with the taxi service.

**Exclusions:**

- Transportation network companies as defined by Title 49 RCW are classified in 1408;
- Businesses that operate ambulance services are classified in 1405;
- Businesses that operate cabulance and paratransit services exclusively are classified in 1404;
- Dispatchers with no other job duties may be classified separately in 4904; and
- Work performing maintenance/repair of the vehicle is classified separately in 3411.

**Special note:** If all conditions are met for the general reporting rules about standard exception employees, businesses that furnish only a dispatch service for taxicab drivers who own their own vehicles, or who lease vehicles from others, may be classified separately in 4904. Employees of a taxicab dispatch service who perform maintenance/repair of vehicles are classified separately in 3411.

**1401-02 Passenger transportation companies - Flat rate by vehicle**

This classification is for reporting vehicles on a flat rate of 960 hours per vehicle each quarter.

**Applies to:**

Businesses providing passenger transportation to others, including:

- Businesses that employ taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW; and WAC 296-17-35205, which describes special reporting.
- Taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW, and who own their own vehicles or who lease vehicles from others; and elect optional coverage as provided by RCW 51.32.030 and as defined in WAC 296-17-31007.

**Work activities include, but are not limited to:**

- Operation of the vehicle;
- Loading/unloading passengers' luggage;

- Assisting passengers in and out of the vehicle; and
- Incidental "cabulance" services which may be offered in conjunction with the taxi service.

**Exclusions:**

- Transportation network companies as defined by Title 49 RCW are classified in 1408;
- Businesses that operate ambulance services are classified in 1405;
- Businesses that operate cabulance and paratransit services exclusively are classified in 1404;
- Dispatchers with no other job duties may be classified separately in 4904; and
- Work performing maintenance/repair of the vehicle is classified separately in 3411.

**Special note:** If all conditions are met for the general reporting rules about standard exception employees, businesses that furnish only a dispatch service for taxicab drivers who own their own vehicles, or who lease vehicles from others, may be classified separately in 4904. Employees of a taxicab dispatch service who perform maintenance/repair of vehicles are classified separately in 3411.

**1401-03 Passenger transportation companies - Actual hours**

This classification is for reporting employees on an actual hours worked basis.

**Applies to:**

Businesses providing passenger transportation to others, including:

- Businesses that employ taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW; and WAC 296-17-35205, which describes special reporting.
- Taxi or for-hire drivers as defined under either chapter 81.72 or 46.72 RCW, and who own their own vehicles or who lease vehicles from others; and elect optional coverage as provided by RCW 51.32.030 and as defined in WAC 296-17-31007.

**Work activities include, but are not limited to:**

- Operation of the vehicle;
- Loading/unloading passengers' luggage;
- Assisting passengers in and out of the vehicle; and
- Incidental "cabulance" services which may be offered in conjunction with the taxi service.

**Exclusions:**

- Transportation network companies as defined by Title 49 RCW are classified in 1408;
- Businesses that operate ambulance services are classified in 1405;
- Businesses that operate cabulance and paratransit services exclusively are classified in 1404;
- Dispatchers with no other job duties may be classified separately in 4904; and
- Work performing maintenance/repair of the vehicle is classified separately in 3411.

**Special note:** If all conditions are met for the general reporting rules about standard exception employees, businesses that furnish only a dispatch service for taxicab drivers who own their own vehicles, or who lease vehicles from others, may be classified separately in 4904.

Employees of a taxicab dispatch service who perform maintenance/repair of vehicles are classified separately in 3411.

**1401-04 Pedicab and horse-drawn carriage companies**

Applies to businesses engaged in furnishing passenger transportation to others using pedicab or horse-drawn carriage.

**Work activities include, but are not limited to:**

- Operation of the vehicle;
- Assisting passengers in and out of the vehicle; and
- The care and feeding of animals while vehicle is available for transporting passengers.

Businesses in this classification report the actual hours their employees work and must maintain verifiable records.

[Statutory Authority: RCW 51.16.035 and 51.32.053. WSR 24-24-045, s 296-17A-1401, filed 11/26/24, effective 1/1/25. Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 23-05-075, § 296-17A-1401, filed 2/14/23, effective 4/1/23; WSR 15-19-081, § 296-17A-1401, filed 9/15/15, effective 10/16/15. Statutory Authority: RCW 51.04.020, 51.16.035, and 51.16.100. WSR 11-24-022, § 296-17A-1401, filed 11/30/11, effective 1/1/12. WSR 07-01-014, recodified as § 296-17A-1401, filed 12/8/06, effective 12/8/06. Statutory Authority: RCW 51.16.035, 51.04.020. WSR 00-14-052, § 296-17-542, filed 7/1/00, effective 7/1/00. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-542, filed 8/28/98, effective 10/1/98; WSR 87-12-032 (Order 87-12), § 296-17-542, filed 5/29/87, effective 7/1/87; WSR 85-24-032 (Order 85-33), § 296-17-542, filed 11/27/85, effective 1/1/86; WSR 83-24-017 (Order 83-36), § 296-17-542, filed 11/30/83, effective 1/1/84; WSR 82-24-047 (Order 82-38), § 296-17-542, filed 11/29/82, effective 1/1/83; Order 73-22, § 296-17-542, filed 11/9/73, effective 1/1/74.]