

**WAC 415-117-040 Timely and accurate reporting and payment. (1)**

Employers are required to report compensation and hours as earned by calendar month, rather than when payment is made to employees.

(2) Employers must make corrections to reporting as soon as errors are identified.

(3) If an employer is required to make corrections identified as a result of a review initiated by the department, the employer must make the corrections, and certify to the department that the corrections were completed, within deadlines set by the department.

(4) Reporting must align with directions provided in state laws and rules, employer notices, and the DRS employer handbook and is not overwritten or modified by contract negotiations or settlement agreements.

(5) Employers must attend required training when notified by the department in order to remain current on reporting requirements. The department will make every effort to provide an option to attend training by electronic means whenever feasible.

(6) Payments are due to the department no later than the 15th of the month following the month of payroll. More frequent payments are permitted and allow for quicker investment in employee accounts. Electronic payments are encouraged.

(7) Employers should reconcile their account balances each month. Past due amounts are subject to twelve percent annual interest.

(8) Employers' credit balances should be reconciled timely as they may:

- (a) Indicate an employer reporting error;
- (b) Impact timely investing of Plan 3 employee funds; or
- (c) Impact employees' service credit.

(9) Credit balances are not refundable, but may be applied to another balance upon request.

[Statutory Authority: RCW 41.50.050 and 41.50.140. WSR 19-21-068, § 415-117-040, filed 10/11/19, effective 11/11/19.]