

**RCW 50.29.027 Benefit ratio computed for 1985 and thereafter.**

For the rate year 1985 and each rate year thereafter, a benefit ratio shall be computed for each qualified employer by dividing the total amount of benefits charged to the account of the employer during the forty-eight consecutive months immediately preceding the computation date by the taxable payrolls of the employer for the same forty-eight month period as reported to the department by the cut-off dates. The division shall be carried to the sixth decimal place with the remaining fraction, if any, disregarded. [1984 c 205 s 4.]

**Conflict with federal requirements—Severability—Effective dates**  
**—1984 c 205:** See notes following RCW 50.20.120.