- RCW 50A.20.030 Employer requirements. (1) In the form and at the times specified in this title and by the commissioner, an employer shall make reports, furnish information, and collect and remit premiums as required by this title to the department. If the employer is a temporary help company that provides employees on a temporary basis to its customers, the temporary help company is considered the employer for purposes of this section.
- (2) (a) An employer must keep at the employer's place of business a record of employment, for a period of six years, from which the information needed by the department for purposes of this title may be obtained. This record shall at all times be open to the inspection of the commissioner.
- (b) Information obtained under this title from employer records is confidential and not open to public inspection, other than to public employees in the performance of their official duties. However, an interested party shall be supplied with information from employer records to the extent necessary for the proper presentation of the case in question. An employer may authorize inspection of the employer's records by written consent.
- (3) The requirements relating to the collection of family and medical leave premiums are as provided in this title. Before issuing a warning letter, the department shall enforce the collection of premiums through conference and conciliation. These requirements apply to:
- (a) An employer that fails under this title to make the required reports, or fails to remit the full amount of the premiums when due;
- (b) An employer that willfully makes a false statement or misrepresentation regarding a material fact, or willfully fails to report a material fact, to avoid making the required reports or remitting the full amount of the premiums when due under this title;
 - (c) A successor in the manner specified in RCW 50A.10.050; and
- (d) An officer, member, or owner having control or supervision of payment and/or reporting of family and medical leave premiums, or who is charged with the responsibility for the filing of returns, in the manner specified in RCW 50A.45.010.
- (4) Notwithstanding subsection (3) of this section, appeals are governed by RCW 50A.50.010. [2019 c 13 \S 14; 2017 3rd sp.s. c 5 \S 33. Formerly RCW 50A.04.080.]