

**WAC 192-190-105 How do I report self-employment income?** (1) Report self-employment when earned, not when paid.

(2) Report self-employment income as a net figure, after your reasonable business expenses are deducted from your gross income.

(3) If you are not sure what these amounts are, consult your accountant, tax advisor or other financial professional.

(4) You may be required to provide records of your income and expenses.

(5) If you fail to provide records of your income and expenses when requested, the department will presume you earned too much in your self-employment to qualify for benefits for the period for which records were requested.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 13-02-008, § 192-190-105, filed 12/19/12, effective 1/19/13.]