

**Chapter 192-330 WAC
COLLECTIONS AND REFUNDS**

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WAC

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WAC 192-330-100 Adjustments and refunds—Reduction of refund if wages reported in error—RCW 50.24.150. (1) An employer may file a written request for refund of, or adjustment to, incorrectly paid taxes, interest, or penalties within three years of the date they were paid. The commissioner may also make adjustments for incorrectly paid taxes, interest, or penalties within three years of the date they were paid using his/her own initiative.

(2) When the wages of an employee have been reported in error and the department has paid a claimant benefits based on those wages, any request for refund of the tax will be offset by the amount of benefits paid. If there is any refund of taxes due the employer, it will be reduced by the amount of benefits paid against the claim(s) and any associated wages.

(3) Refunds will not usually be issued to an ongoing, active business when the credit can be applied to subsequent quarterly reports. Refunds will be allowed for:

- (a) Accounts that are no longer active;
- (b) Duplicate payments of one thousand dollars or more;
- (c) Cases where the business can prove financial hardship from lack of a refund;
- (d) The incorrect payment is due to agency error; or
- (e) Other incorrect payments of one hundred dollars or more, at the discretion of the department.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-127, § 192-330-100, filed 11/21/07, effective 1/1/08; WSR 00-05-066, § 192-330-100, filed 2/15/00, effective 3/17/00.]

WAC 192-330-110 What tax rate is assigned to a delinquent employer who becomes a contribution-paying employer? RCW 50.29.025 specifies the tax rate that shall be charged to employers who have failed to pay their contributions and who are not in compliance with a deferred payment contract. The tax rate established by that section shall also be assigned to a reimbursable employer (one who makes payments in lieu of contributions) who is delinquent in its payments and elects or is required to become a contribution-paying employer.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-330-110, filed 11/12/10, effective 12/13/10; WSR 03-22-032, § 192-330-110, filed 10/28/03, effective 11/28/03.]

WAC 192-330-120 May I negotiate with the department to repay less than the full amount of my contributions, interest and penalties?

—**RCW 50.24.020.** (1) Yes. State law permits the department to accept an offer in compromise for less than the full amount owed. For purposes of this chapter, an offer in compromise is referred to as a negotiated settlement.

(2) A negotiated settlement of contributions, interest, or penalties due and owing for less than the full amount owed will be considered when to require you to repay the full amount would be against equity and good conscience as defined in WAC 192-100-015.

(3) In considering negotiated settlement offers, the emphasis will be on what is financially advantageous to the department. The department will consider the costs of collection compared to the amount of the debt, the number of prior contacts with you, whether you previously made good faith efforts to pay the debt, the tools available to enforce collection, and other information relevant to your ability to repay.

(4) Settlement offers may also be made by authorized department staff.

(5) You may contact the department's unemployment tax collection unit in writing or by telephone and make an offer to settle the debt for less than the full amount owing. Specify the amount you are offering to repay and be prepared to provide financial and other information in support of your offer. The department may request a credit report to verify the information you provide. The department will notify you of its decision to accept or decline your offer.

(6) The department's decision to accept or reject a negotiated settlement offer is not subject to appeal. However, if the settlement offer is rejected, you are permitted to make another offer at a later date if circumstances change.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 14-04-073, § 192-330-120, filed 1/30/14, effective 3/2/14.]

WAC 192-330-150 How may the option to make payments in lieu of contributions be revoked for tribes and tribal entities? (RCW 50.50.040.)

(1) In any revocation action, the department will treat the entire tribe as a single entity. If any tribal entity or unit becomes delinquent, the entire tribe will be treated as delinquent. If any entity of the tribe is a contribution-paying employer and is delinquent, the entire tribe will be treated as a contribution-paying employer and will be subject to revocation of coverage.

(2) The ninety day response period in RCW 50.50.040 (1)(a) and the one hundred eighty day response period in RCW 50.50.040 (2)(a) begin with the date the tax statement is received, which is deemed to be three days after it is mailed to the employer by the department.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-330-150, filed 11/12/10, effective 12/13/10; WSR 03-22-032, § 192-330-150, filed 10/28/03, effective 11/28/03.]

WAC 192-330-155 Notification to tribes. (1) A copy of any notice of payment or reporting delinquency required by RCW 50.50.050, issued to a tribe or tribal unit, will be provided to the tribal chairperson and to such other person(s) designated by the tribe or tribal unit.

(2) The tribe will be responsible for notifying its employees of the potential loss of coverage.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 03-22-032, § 192-330-155, filed 10/28/03, effective 11/28/03.]