

**WAC 192-310-020 When are tax payments by employers due? (RCW 50.24.010.)** (1) Taxes must be paid each quarter. Each quarterly payment must include the taxes owed on all wages paid during that calendar quarter. Payments are due to the department by the last day of the month following the end of the calendar quarter for which taxes are due. Payments made by mail are considered paid on the postmarked date. If the last day of the month falls on a Saturday, Sunday, or a legal holiday, the tax payment must be received or postmarked on the next business day.

(2) Tax payments are due immediately when an employer goes out of business or the account is closed by the department. Taxes not paid immediately are delinquent. However, interest will not be added until the first day of the second month following the end of the calendar quarter for which the taxes are owed.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-310-020, filed 11/12/10, effective 12/13/10; WSR 07-23-127, § 192-310-020, filed 11/21/07, effective 1/1/08; WSR 07-22-055, § 192-310-020, filed 11/1/07, effective 12/2/07; WSR 98-14-068, § 192-310-020, filed 6/30/98, effective 7/31/98.]