

WAC 192-540-030 What are employers required to report to the department? (1) Each calendar quarter, every employer must file a complete report with the department. The report must include each employee's:

- (a) Full name;
- (b) Social Security number; and
- (c) Wages paid during that quarter and the associated hours.

(2) The report must include the total amount of premiums deducted from all employees' wages, if any, during the calendar quarter.

(3) If an employee does not have a Social Security number but does have an individual taxpayer identification number (ITIN), the ITIN qualifies as a Social Security number. If the employee later obtains a Social Security number, the employer should use the Social Security number when filing the report of the employee's wages.

[Statutory Authority: RCW 50A.04.215. WSR 18-22-080, § 192-540-030, filed 11/2/18, effective 12/3/18.]