

WAC 192-540-040 How should employers report hours for each calendar quarter? Each calendar quarter, employers must report to the department the wages paid and the associated hours for each employee. Employers must include the following hours in the report.

(1) **Hourly employees.** Report the total number of hours worked by each employee.

(2) **Employees on salary.** Report forty hours for each week in which a salaried employee as defined in WAC 192-500-100 worked.

(3) **Vacation pay, sick leave pay, holiday pay, paid time off.** Report the number of hours an employee is on paid leave. Do not report hours for a cash out of leave.

(4) **Overtime.** Report the number of hours actually worked for which overtime pay or compensatory time is provided, without regard to the amount of wages or compensation paid.

(5) **Commissioned or piecework employees.** Report the actual number of hours worked by employees paid by commission or by piecework. If there are no reliable time keeping records, report a full-time commissioned or piecework employee at forty hours worked for each week in which any of their duties were performed.

(6) **Wages in lieu of notice.** Report the actual number of hours for which an employee was paid.

(7) **Faculty employees.**

(a) To be considered full time, faculty members of community and technical colleges must have a "full-time academic workload" as defined in RCW 28B.50.489.

(i) For full-time faculty members, report thirty-five hours per week.

(ii) For part-time faculty members, multiply thirty-five hours by the percentage equal to the percentage of hours worked in relation to a full-time faculty member consistent with RCW 28B.50.489 and 28B.50.4891.

Example: A technical college deems a teaching workload of fifteen hours per week to be full time. An instructor teaches a workload of twelve hours per week. Twelve divided by fifteen is eighty percent. Eighty percent of thirty-five is twenty-eight. Report twenty-eight hours per week.

(b) Part-time faculty members may overcome the presumption of hours established by this formula by providing the department sufficient evidence of hours worked that exceeds the hours reported by the employer.

(8) **Severance pay.** Do not report hours for severance pay.

(9) **Payment in kind.** Report actual hours worked for performing services which are compensated only by payment in kind.

(10) **Fractions of hours.** If the employee's total number of hours for the quarter results in a fraction, round the total to the next higher whole number.

(11) **Practice, preparation, and rehearsal time.** If an employee who is part of a performing group is paid for a performance but is also required by the employer to attend practice, preparation, or rehearsal on an organized group basis, report the hours spent in the required practice, preparation, or rehearsal as well as the performance.

(12)(a) **On-call and standby hours.** Report the number of actual hours for which an employee receives wages for being on call or on standby with the employer. Do not report hours for which an on-call employee is scheduled to check in before work. Do not report hours for which an on-call employee has been informed they are not required to work.

(b) For the purpose of this section, "on-call" and "standby" hours are defined as paid hours when employees must comply with employer requirements, such as maintaining physical or mental status, remaining in a specified location, or being required to report to work within a specific time.

[Statutory Authority: RCW 50A.04.215. WSR 19-16-081, § 192-540-040, filed 7/31/19, effective 8/31/19; WSR 18-22-080, § 192-540-040, filed 11/2/18, effective 12/3/18.]