

**WAC 192-300-180 Joint accounts.** (RCW 50.24.170.)

(1) Any two or more employers may form joint accounts (consolidate) for the purposes of reporting and dealing with the department.

(2) Joint accounts must be acceptable to the department and cannot:

- (a) Impair any obligation by these employers to the department;
- (b) Interfere with the payment of benefits to claimants;
- (c) Increase administrative costs to the department; or
- (d) Allow an employer to receive an experience rate to which it was not entitled.

(3) Joint accounts must provide for the maintenance of all records required under Title 50 RCW.

(4) Joint accounts may not be formed until the department has approved in writing the consolidation plan.

(5) A joint account may not be established for a third-party payer under RCW 50.04.248, a common paymaster under RCW 50.04.065, or a professional employer organization under RCW 50.04.298.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-23-130, § 192-300-180, filed 11/21/07, effective 1/1/08. Statutory Authority: Chapters 34.05, 50.12 RCW and RCW 50.24.170. WSR 99-20-128, § 192-300-180, filed 10/6/99, effective 11/6/99.]