

**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, including employers that have no payroll for the quarter as outlined in subsection (4) of this section.

(2) The report must include each employee's:

(a) Full name;

(b) Social Security number;

(c) Date of birth; and

(d) Wages paid during that quarter and the associated hours.

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

(4) (a) If no wages were paid to employees during a calendar quarter, a report of no payroll must be filed for that quarter.

(b) The requirement to report no payroll shall continue for eight consecutive calendar quarters unless the employer notifies the department before the end of eight consecutive quarters that they have no employees to report at that time and in the foreseeable future.

(5) 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.05.060 and 50A.10.010. WSR 23-11-083, § 192-540-030, filed 5/17/23, effective 7/1/23. Statutory Authority: RCW 50A.04.215. WSR 18-22-080, § 192-540-030, filed 11/2/18, effective 12/3/18.]