## WAC 192-900-015 Employer. (1) An "employer" is:

- (a) Any individual or type of organization, including any partnership, association, trust, estate, joint stock company, insurance company, limited liability company, or corporation, whether domestic or foreign, or the receiver, trustee in bankruptcy, trustee, or the legal representative of a deceased person, having any person in employment or, having become an employer, has not ceased to be an employer as provided in this chapter;
  - (b) The state, state institutions, and state agencies;
- (c) Any unit of local government including, but not limited to, a county, city, town, municipal corporation, quasi-municipal corporation, or political subdivision; and
  - (d) A franchisee.
- (2) "Employer" does not include the United States of America.(3) The term employer is used for both employer and employer agent.
  - (4) This section does not apply to:
- (a) Any self-employed person or federally recognized tribe that has not elected coverage under Title 50B RCW; or
- (b) Any person performing casual labor as defined in RCW 50A.05.010.

[Statutory Authority: RCW 50B.04.020, 50B.04.080, 50B.04.090 50B.04.120. WSR 21-17-140, § 192-900-015, filed 8/18/21, effective 9/18/21.]