

SB 6399-S - DIGEST

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Provides that an employer who files an incomplete or incorrectly formatted tax and wage report as required by RCW 50.12.070 shall receive a warning letter for the first occurrence. For subsequent occurrences, the employer is subject to a penalty as follows: When no contributions are due, for the second occurrence the employer is subject to a seventy-five dollar penalty, for the third occurrence the employer is subject to a one hundred fifty dollar penalty, and for the fourth occurrence and for each occurrence thereafter, a penalty of two hundred fifty dollars will be assessed.