

RCW 82.32.710 Professional employer organizations—Eligibility for tax incentives—Responsibility for tax performance reports. (1) A client under the terms of a professional employer agreement is deemed to be the sole employer of a covered employee for purposes of eligibility for any tax credit, exemption, or other tax incentive, arising as the result of the employment of covered employees, provided in RCW *82.04.4333, 82.04.44525, 82.04.448, **82.04.4483, 82.08.965, 82.12.965, 82.16.0495, or 82.60.049 or chapter 82.62 or 82.70 RCW, or any other provision in this title. A client, and not the professional employer organization, is entitled to the benefit of any tax credit, exemption, or other tax incentive arising as the result of the employment of covered employees of that client.

(2) A client under the terms of a professional employer agreement is deemed to be the sole employer of a covered employee for purposes of tax performance reports that require the reporting of employment information relating to covered employees of the client, as provided in RCW 82.32.534. A client, and not the professional employer organization, is required to complete any tax performance report that requires the reporting of employment information relating to covered employees of that client.

(3) For the purposes of this section, "client," "covered employee," "professional employer agreement," and "professional employer organization" have the same meanings as in RCW 82.04.540. [2017 c 135 § 7; 2010 c 114 § 137; 2006 c 301 § 4.]

Reviser's note: *(1) RCW 82.04.4333 was repealed by 2015 c 86 § 101.

** (2) RCW 82.04.4483 was repealed by 2017 c 323 § 504; and subsequently repealed by 2018 c 22 § 14.

Effective date—2017 c 135: See note following RCW 82.32.534.

Application—Finding—Intent—2010 c 114: See notes following RCW 82.32.534.

Effective date—2006 c 301: "This act takes effect July 1, 2006." [2006 c 301 § 10.]

Act does not affect application of Title 50 or 51 RCW—2006 c 301: "The provisions of this act do not affect the application of Title 50 or 51 RCW to the reporting requirement or tax liabilities of professional employer organizations or their clients." [2006 c 301 § 9.]