

WAC 192-300-090 When does an employer become inactive for purposes of unemployment insurance? (1) An employer that has no employees or covered corporate officers for eight consecutive quarters is automatically considered an inactive employer at the end of the eighth consecutive quarter.

(2) An active employer may change to inactive status if the employer notifies the department that it is no longer an active employer, has no employees at that time or for the foreseeable future, and has not elected coverage under RCW 50.24.160. The employer is considered inactive on the date the employer asks the department to close the account.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 13-24-068, § 192-300-090, filed 11/27/13, effective 12/29/13; WSR 10-23-064, § 192-300-090, filed 11/12/10, effective 12/13/10.]