

**WAC 192-550-010 What happens if an employer fails to submit required reports?** (1) An employer that willfully fails to file a complete and timely report under WAC 192-540-030 through 192-540-050 is subject to penalties under RCW 50A.45.010.

(2) The department will send a warning letter for an employer's first incomplete or untimely report. For a second or subsequent occurrence within five years of the date of the last occurrence, the department will assess penalties under the following schedule:

(a) 2nd occurrence: \$75.00

(b) 3rd occurrence: \$150.00

(c) 4th and subsequent occurrences: \$250.00

(3) After five years without a warning letter or occurrence, prior occurrences will not count and the employer shall receive a warning letter instead of a penalty on the next occurrence.

[Statutory Authority: RCW 50A.05.60 [50A.05.060] and 50A.25.030. WSR 20-01-087, § 192-550-010, filed 12/12/19, effective 1/12/20. Statutory Authority: RCW 50A.04.215. WSR 18-22-080, § 192-550-010, filed 11/2/18, effective 12/3/18.]