

WAC 192-330-150 How may the option to make payments in lieu of contributions be revoked for tribes and tribal entities? (RCW 50.50.040.)

(1) In any revocation action, the department will treat the entire tribe as a single entity. If any tribal entity or unit becomes delinquent, the entire tribe will be treated as delinquent. If any entity of the tribe is a contribution-paying employer and is delinquent, the entire tribe will be treated as a contribution-paying employer and will be subject to revocation of coverage.

(2) The ninety day response period in RCW 50.50.040 (1)(a) and the one hundred eighty day response period in RCW 50.50.040 (2)(a) begin with the date the tax statement is received, which is deemed to be three days after it is mailed to the employer by the department.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-330-150, filed 11/12/10, effective 12/13/10; WSR 03-22-032, § 192-330-150, filed 10/28/03, effective 11/28/03.]