

WSR 23-18-009

INTERPRETIVE STATEMENT

DEPARTMENT OF REVENUE

[Filed August 23, 2023, 4:26 p.m.]

INTERPRETIVE STATEMENT ISSUED

The department of revenue has issued the following excise tax advisory (ETA): **ETA 3196.2023 B&O Deduction for Affiliated Qualified Employers of Record.**

This ETA clarifies when a person is a qualified employer of record eligible for a business and occupation tax deduction from gross income for employee costs when the person is providing paymaster services. The ETA has been updated to provide information on the types of documentation that can be used to substantiate a deduction under RCW 82.04.43393, and includes other updates.

A copy of this document is available via the internet at Excise Tax Advisories.

Atif Aziz  
Tax Policy Manager  
Rules Coordinator