

AMENDATORY SECTION (Amending WSR 21-17-140, filed 8/18/21, effective 9/18/21)

**WAC 192-910-015 What are the employer's responsibilities for premium deductions?** (1) Employers must deduct premiums for each pay period in which the employee receives wages.

(2) When an employer is found by the department to be noncompliant with collecting premiums from an employee, the employer must file an amended report and pay the past due premiums.

(3) Subsection (1) of this section does not apply if:

(a) An employer was unable to deduct the premium for a pay period due to a lack of sufficient employee wages for that pay period; or

(b) The employee has an approved exemption (~~under~~ RCW 50B.04.085) and has provided the required proof of the exemption to the employer.

(4) Once an employer is notified that an employee no longer qualifies for an exemption, the employer must abide by all premium assessment requirements under chapter 50B.04 RCW for that employee.