

WAC 192-120-030 Will I be told if my eligibility for benefits is

questioned? Whenever we have a question ~~regarding whether you~~about your (the claimant's) ~~are eligible~~eligibility for benefits, we will give you adequate notice before making a decision. "Adequate notice" means we will tell you:

(1) Why we question your eligibility for benefits;

(2) That you have the right to a fact-finding interview about your eligibility for benefits and that the interview will be conducted by telephone except:

(a) When you specifically ask to be interviewed in person, or

(b) In unusual circumstances ~~where~~in which we decide an in-person interview is necessary;

(3) That you can have ~~someone, including an attorney,~~anyone assist you at the interview;

(4) That you can have witnesses on your behalf, provide evidence, and cross-examine other witnesses or parties;

(5) That, prior to the interview, you may ask for copies of any records or documents we have that we will consider in making a decision about your eligibility for benefits;

(6) The date by which ~~you must reply~~the department must receive your response to the notice (which will be no ~~earlier-fewer~~ than ~~rea-~~sonable mailing time plus five workingten calendar days); and

(7) That if ~~you do not respond~~the department does not receive your response to the written notice by the date shown, your benefits may be denied and you may have to repay any benefits already paid to you.

[Statutory Authority: RCW 50.20.010 and 50.12.040. WSR 99-08-073, § 192-120-030, filed 4/5/99, effective 5/6/99.]

WAC 192-120-035 How will adequate notice be provided? (1) When you file your weekly claim for benefits by telephone, you will receive a verbal notice if there is a question about your eligibility for benefits. When you file your weekly claim for benefits by internet, a statement will be printed online that there is a question about your eligibility for benefits.

(2) If you do not contact the department by the last working day of the week in which your claim was filed, a written notice will be mailed to your most recent address in our files. The date by which ~~you must reply~~the department must receive your response to this written notice will be no earlier than ~~reasonable mailing time plus five work-~~

~~ing~~ten calendar days, starting from the date ~~your~~you filed your weekly claim for benefits ~~was filed~~.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 14-04-074, § 192-120-035, filed 1/30/14, effective 3/2/14. Statutory Authority: RCW 50.20.010 and 50.12.040. WSR 99-08-073, § 192-120-035, filed 4/5/99, effective 5/6/99.]

WAC 192-130-050 Notice of filing of application—RCW 50.20.150.

Whenever an individual files an initial application for unemployment benefits, or reopens a claim after subsequent employment, the department will mail a notice ~~will be mailed~~ to the ~~applicant's~~ individual's most recent employer as stated by the applicantindividual. Any employer who receives such a notice and has information which might make the ~~applicant~~ individual ineligible for benefits ~~shall~~ must report this information to the employment security department at the address or fax number indicated on the notice ~~within ten days of the date the notice was mailed~~. If the department does not receive a response from the employer ~~does not reply~~ within ten calendar days, the department may ~~allow benefits to the individual, if he or she is otherwise eligible~~ decide eligibility using only the available information.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 14-04-074, § 192-130-050, filed 1/30/14, effective 3/2/14; WSR 98-14-068, § 192-130-050, filed 6/30/98, effective 7/31/98.]

WAC 192-130-080 Procedure—Separation issues. (1) The department will not make a decision on a separation issue (RCW 50.20.050 or 50.20.066) until both the employer and the claimant have had an oppor-

tunity to present information and rebuttal, if necessary and appropriate, about the separation.

(2) If the department does not receive a response from an employer ~~does not respond to the notice~~ within ten calendar days as required by WAC 192-130-060, the department may ~~make a decision at that time based on~~ decide eligibility using only the available information.

(3) If the employer ~~mails~~ sends separation information to the unemployment claims ~~telecenter~~ center identified on the notice after the ~~end of the ten day response period~~ due date indicated on the form, but before the decision has been made, the department will consider that information before making a decision.

(4) If the department receives ~~the employer submits~~ separation information ~~to the department~~ from the employer within thirty days after a decision has been mailed, the department will consider that information for the purposes of a redetermination under RCW 50.20.160 or as an appeal of the decision, if appropriate.

~~(5) Any information received within thirty days of the mailing of the notice required by WAC 192-130-060 will be considered a request for relief of benefit charges under RCW 50.29.021.~~

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-22-055, § 192-130-080, filed 11/1/07, effective 12/2/07. Statutory Authority:

RCW 50.12.010, 50.12.040, 50.12.042. WSR 05-01-076, § 192-130-080,
filed 12/9/04, effective 1/9/05.]

WAC 192-150-215 Discharges for gross misconduct-Responsibility

for providing information. In any job separation where there is a potential disqualification under RCW 50.20.066(3), the employer is responsible for notifying the department in a timely manner when the issue is resolved.

If ~~an employer notifies~~ the department receives notification from the employer of a potential disqualification under RCW 50.20.066(3) within ten days of receiving the notice required by WAC 192-130-060, the department will ~~review~~ consider this information when reviewing the claimant's eligibility for benefits.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 07-22-055, § 192-150-215, filed 11/1/07, effective 12/2/07. Statutory Authority: RCW 50.12.010, 50.12.040, 50.12.042. WSR 05-01-076, § 192-150-215, filed 12/9/04, effective 1/9/05.]

WAC 192-220-010 Will I be notified about a potential overpayment?

(1) If a potential overpayment exists, the department will provide you with a written overpayment advice of rights explaining the following:

(a) The reasons you may have been overpaid;

(b) The amount of the possible overpayment as of the date the notice is mailed;

(c) The fact that the department will collect overpayments as provided in WAC 192-230-100;

(d) The fact that final overpayments are legally enforceable debts which must be repaid whether or not you are claiming unemployment benefits;

(e) The fact that these debts can be the basis for warrants which can result in liens, notices to withhold and deliver personal properties, possible sale of real and personal properties, and garnishment of salaries;

(f) An explanation that if you are not at fault, you may request a waiver of the overpayment; and

(g) A statement that you have ten calendar days to submit information about the possible overpayment and whether you are at fault. If ~~you do not provide~~ the department does not receive the information

within ten calendar days, ~~the departmenta decision~~ will ~~make a deci-~~
~~sion~~ be made based on available information about the overpayment and
your eligibility for waiver.

(2) Any amounts deducted from your benefit payments for federal
income taxes or child support are considered paid to you and will be
included in the overpayment.

[Statutory Authority: RCW 50.12.010, 51.12.040, and 50.20.010. WSR 08-
21-056, § 192-220-010, filed 10/9/08, effective 11/9/08. Statutory Au-
thority: RCW 50.12.010, 50.12.040, 50.12.042. WSR 05-01-076, § 192-
220-010, filed 12/9/04, effective 1/9/05.]

WAC 192-220-080 How do I obtain a waiver? (1) When a decision is
issued that creates an overpayment, the department will send you an
application for waiver if you are potentially eligible.

(2) The waiver application asks for information concerning your
financial condition and other circumstances which will help the de-
partment determine if the overpayment should be waived.

(3) The financial information requested includes documentation
for the previous month, current month, and following month of your:

(a) Income and, to the extent available, the income of other
household members who contribute financially to the household;

(b) Expenses; and

(c) Readily available liquid assets including, but not limited to, checking and savings account balances, stocks, bonds, and cash on hand.

(4) The completed application and supporting documents must be ~~returned to~~received by the department ~~by the 10~~ten calendar days ~~re-~~sponse deadline indicated in the notice. If ~~you do not provide~~the de-
partment does not receive the information within ~~10~~ten calendr days,
~~the department will make~~ a decision will be made about your eligibil-
ity for waiver based on available information.

(5) A waiver cannot exceed the total amount of benefits available on your claim. The department will not waive the overpayment in such a way as to allow you to receive either a greater weekly benefit amount or a greater total benefit amount than you were originally eligible to receive. Any benefits waived are considered paid to you.

Example: You misplace a benefit check and request a replacement from the department. You subsequently cash both the original check and the replacement. Waiver will not be approved under these circumstances because you have been paid twice for the same week.

(6) If a waiver is approved based on information that is later found to be false or misleading, the amount waived will be restored to your overpayment balance.

[Statutory Authority: RCW 50.12.010, 51.12.040, and 50.20.010. WSR 08-21-056, § 192-220-080, filed 10/9/08, effective 11/9/08.]

WAC 192-270-035 Time frames. (1) Information about training benefits will be included in the informational notice mailed or e-mailed to you at the time you file your application for unemployment benefits (see WAC 192-120-010). For purposes of subsections (2) and (3) of this section, the informational notice is considered your notification of the eligibility requirements for the training benefits program.

(2) Submitting a training plan.

Except for dislocated workers eligible under RCW 50.22.155

(2) (a) (i), ~~you have ninety calendar days to submit~~ a training plan must be received toby the department ~~for approval~~ within ninety calendar days, beginning on the date you are notified by the department about the eligibility requirements for training benefits. ~~For new claims, the deadline will be ninety-five calendar days from the date your application for benefits is filed, which represents ninety days plus five days for the informational notice to reach you if sent by regular mail.~~

(3) Enrollment in training.

Except for dislocated workers eligible under RCW 50.22.155

(2) (a) (i), you must be enrolled in training within one hundred twenty calendar days, beginning on the date you are notified about the eligi-

bility requirements for training benefits. ~~For new claims, the deadline will be one hundred twenty-five calendar days from the date your application for benefits is filed, which represents one hundred twenty days plus five days for the informational notice to reach you if sent by regular mail.~~

(4) If you are a dislocated worker eligible under RCW 50.22.155

(2) (a) (i), ~~you must submit a~~ your training plan must be received and you must be enroll-enrolled in training prior to the end of your benefit year.

(5) Except for dislocated workers eligible under RCW 50.22.155

(2) (a) (i), these time frames may be waived for good cause. For purposes of this section, "good cause" includes but is not limited to situations where:

(a) You were employer attached, including being on standby or partially unemployed, when you filed your claim for unemployment benefits but your attachment to your employer subsequently ended;

(b) You acted or failed to act on authoritative advice directly from department or partner staff upon which a reasonable person would normally rely;

(c) You were incapacitated due to illness or injury or other factors of similar gravity; or

(d) Other factors which would effectively prevent a reasonably prudent person, as defined in WAC 192-100-010, facing similar circumstances, from meeting the time frames established under this section.

(6) If you return to work, and subsequently become unemployed, the time frames described in subsections (2) and (3) begin with the date you file your additional claim for benefits.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 14-06-019, § 192-270-035, filed 2/24/14, effective 3/27/14. Statutory Authority: RCW 50.12.010, 50.12.040, and 50.22.155(12). WSR 12-09-025, § 192-270-035, filed 4/6/12, effective 7/1/12. Statutory Authority: RCW 50.12.010, 50.12.040, and 50.20.010. WSR 09-20-095, § 192-270-035, filed 10/7/09, effective 11/7/09. Statutory Authority: RCW 50.12.010, 50.20.010, and 50.22.150(10). WSR 01-11-085, § 192-270-035, filed 5/16/01, effective 6/16/01.]

WAC 192-300-170 Requirements for election of unemployment insurance coverage. The department applies RCW 50.04.165 and 50.24.160 to establish the election of coverage for unemployment insurance by employers where personal services are not considered employment under the law:

(1) RCW 50.24.160 allows any employing unit to request unemployment insurance coverage for personal services that are not covered as employment:

(a) The request must be in writing to the department;

(b) The department must approve the request for election of coverage in writing; and

(c) The request must be signed by someone legally authorized to bind the business.

(2) RCW 50.04.165 allows a corporation to elect to cover the personal services of all or none of its corporate officers for unemployment insurance purposes.

(a) A corporation must submit a written request for voluntary election coverage signed by a person authorized to legally bind the corporation.

(i) When establishing voluntary coverage for an existing account, the written request will be considered timely if received within thirty days before the end of the quarter in which the change is made.

(ii) When establishing voluntary coverage for a new account, the written request will be considered timely if received within thirty days from the end of the quarter the employer is requesting coverage to begin.

(b) "Corporate officer" is defined in RCW 23A.08.470;

(c) Personal services provided by corporate officers appointed under RCW 23B.08.400, other than those covered by chapters 50.44 and 50.50 RCW, are not considered services in employment unless the corporation elects coverage of all its corporate officers under RCW 50.24.160.

(d) All services performed by corporate officers are exempt until the date the election of coverage is approved.

(3) All changes in elected coverage remain in effect for at least two calendar years. The business may terminate coverage only at the end of a calendar year. ~~To terminate coverage, The department must receive a written request from~~ the employer ~~must send a written request to the department~~ by January 15th.

(4) The department reserves the right to disapprove a request for coverage because:

(a) The applicant is not liable for federal unemployment taxes (FUTA);

(b) The occupation or industry is seasonal; or

(c) Other reasons apply.

(5) The department reserves the right to cancel unemployment insurance coverage for a voluntary election employer because:

(a) Of nonpayment of unemployment insurance taxes or failure to file an unemployment insurance tax and wage report;

(b) Of misrepresentation of facts;

(c) Coverage is not used for involuntary unemployment as outlined in RCW 50.01.010; or

(d) Other reasons apply.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 13-24-068, § 192-300-170, filed 11/27/13, effective 12/29/13; WSR 07-23-127, § 192-300-170, filed 11/21/07, effective 1/1/09; WSR 00-05-064, § 192-300-170, filed 2/15/00, effective 3/17/00.]

WAC 192-300-210 What requirements apply to professional employer organizations and client employers? (1) Both professional employer or-

ganizations and client employers must comply with all applicable state laws. Professional employment agreements may not allocate rights and obligations between professional employer organizations and client employers other than in compliance with state law.

(2) Professional employer organizations must file a business license application with the state. They must register with the department under RCW 50.12.070 and obtain an employer reference number issued by the department (employment security number). This applies to professional employer organizations that have their own employees in this state and to professional employer organizations that have client employers who do business or have employees in this state.

(3) Professional employer organizations must ensure that their client employers are registered with the department under RCW 50.12.070. Professional employer organizations may only file papers to register the client employer if they also have filed with the department a power of attorney form signed by an authorized representative of the client employer.

(4) In order to represent a client employer to the department, a professional employer organization must file with the department a power of attorney in a form acceptable to the department. The signed power of attorney form may be sent by fax or in other electronic form

acceptable to the department. The department will acknowledge receipt of the power of attorney to the sender and will send a letter to the client employer confirming that the professional employer organization is authorized to represent it to the department.

(5) (a) Professional employer organizations shall provide the department with the following information for client employers: Names, addresses, unified business identifier numbers, employment security numbers, names and Social Security numbers of corporate officers, owners and partners (if not a corporation or limited liability company), or limited liability company members, effective date the relationship between the professional employer organization and client employer began, and a business location in Washington state where payroll and business records for the client employer will be made available for review or inspection when requested by the department.

Information is ~~due~~ must be received:

(i) By September 1, 2007, for all then existing client employers;

(ii) Within thirty calendar days for any client employer registering with the department for the first time; and

(iii) Within thirty calendar days of the effective date whenever the professional employer organization and a client employer enter a professional employer agreement.

(b) Professional employer organizations shall notify the department ~~within thirty days~~ of the termination of a relationship with a client employer. The notice must be received within thirty calendar days of termination. The notice shall include the name, address, unified business identifier number, employment security number, effective date, and contact information for the client employer.

(c) The department shall provide forms for the information required in this subsection. The department may require professional employer organizations to submit the information in an electronic format.

(6) Professional employer organizations shall maintain accurate payroll records for each client employer and make them available for review and inspection at a business location in Washington state when requested by the department. The location may vary for different client employers. Appropriate department facilities may be used for this purpose with the consent of the department. The department may require client employers or professional employer organizations to produce other business and financial records at an in-state location in the same manner it requires other employers to do so under WAC 192-310-050.

(7) Professional employer organizations shall file quarterly tax and wage reports for client employers they represent in a format specified by the department. Reports shall contain separate and distinct information for each client employer, regardless of the format used. Professional employer organizations may file a single electronic report for multiple client employers, separate paper or electronic reports for individual client employers, or a combination of electronic and paper filing.

(8) The department shall provide an electronic system for filing quarterly tax and wage reports which allows a professional employer organization to make payments when filing for multiple client employers with a single payment for those employers.

(9) If the professional employer organization files separate quarterly tax and wage reports for individual client employers, it shall make separate payments for each employer.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 12-04-018, § 192-300-210, filed 1/24/12, effective 2/24/12; WSR 07-23-130, § 192-300-210, filed 11/21/07, effective 1/1/08.]

WAC 192-310-010 What reports are required from an employer? (1)

Business license application.

Every person or unit with one or more individuals performing services for it in the state of Washington must file a business license application with the department of revenue.

(2) Employer registration:

(a) Every employer shall register with the department and obtain an employment security account number. Registration shall include the names, Social Security numbers, mailing addresses, telephone numbers, and the effective dates in that role of natural persons who are spouses or domestic partners of owners and owners, partners, members, or corporate officers of an employer. Registration of corporations shall include the percentage of stock ownership for each corporate officer, delineated as zero percent, less than ten percent, or ten percent or more, and the family relationship of corporate officers to other corporate officers who own ten percent or more. Every employer shall report changes in owners, partners, members, corporate officers, and percentage of ownership of the outstanding stock of the corporation by corporate officers. The report of changes is due each calendar quarter at the same time that the quarterly tax and wage report is due.

(b) A nonprofit corporation that is an employer shall register with the department, but is not required to provide names, Social Security numbers, mailing addresses, or telephone numbers for corporate officers who receive no compensation from the nonprofit corporation with respect to their services for the nonprofit corporation.

(c) ~~An~~ If the employer ~~who~~ omits required information when registering with the department, or ~~fails to provide~~ the department ~~with~~ does not receive the required information within thirty calendar days of registration, the employer must pay a penalty of twenty-five dollars for each violation unless the penalty is waived by the department.

(d) For purposes of this subsection:

(i) "Owner" means the owner of an employer operated as a sole proprietorship;

(ii) "Partner" means a general partner of an employer organized as a partnership, other than limited partners of a limited partnership who are not also general partners of the partnership;

(iii) "Member" means a member of an employer organized as a limited liability company, other than members who, pursuant to applicable law or the terms of the limited liability company's operating agree-

ment or other governing documents, have no right to participate in the management of the limited liability company; and

(iv) "Corporate officer" means an officer described in the bylaws or appointed or elected by the board of directors in accordance with the bylaws or articles or certificates of incorporation of an employer organized as a for-profit or nonprofit corporation.

(3) **Quarterly tax and wage reports:**

(a) Tax report. Each calendar quarter, every employer must file a tax report with the commissioner. The report must list the total wages paid to every employee during that quarter.

(b) Report of employees' wages. Each calendar quarter, every employer must file a report of employees' wages with the commissioner. This report must list each employee by full name, Social Security number, and total hours worked and wages paid during that quarter.

(i) Social Security numbers are required for persons working in the United States;

(ii) If an individual has a Social Security card, he or she must present the card to the employer at the time of hire or shortly after that. This does not apply to agricultural workers who, under federal rules, may show their Social Security card on the first day they are paid;

(iii) If the individual does not have a Social Security card, Internal Revenue Service rules allow an employer to hire the individual with the clear understanding that the individual will apply for a Social Security number within seven calendar days of starting work for the employer. The individual must give the employer a document showing he or she has applied for a Social Security card. When the card is received, the individual must give the employer a copy of the card itself. An employer should keep copies of the document(s) for his or her records; and

(iv) If the employee does not show his or her Social Security card or application for a card within seven days and the employer continues to employ the worker, the employer does not meet the reporting requirements of this section. The department will not allow waiver of the incomplete report penalty (see WAC 192-310-030).

(c) Format. Employers must file the quarterly tax and wage reports in one of the following formats:

(i) Electronically, using the current version of employer account management services (EAMS), ~~UIFastTax,~~ UIWebTax, or ICESA Washington;
or

(ii) Paper forms supplied by the department (or an approved version of those forms). Agency forms include "drop-out ink" that cannot

be copied. Therefore, photocopies are considered incorrectly formatted reports and forms.

(d) Due dates. The quarterly tax and wage reports are due by the last day of the month following the end of the calendar quarter being reported. Calendar quarters end on March 31, June 30, September 30 and December 31 of each year. So, reports are due by April 30, July 31, October 31, and January 31, in that order. If these dates fall on a Saturday, Sunday, or a legal holiday, the reports will be due on the next business day. Reports submitted by mail will be considered filed on the postmarked date. The commissioner must approve exceptions to the time and method of filing in advance.

(e) Termination of business. Each employer who stops doing business or whose account is closed by the department must immediately file:

(i) A tax report for the current calendar quarter which covers tax payments due on the date the account is closed; and

(ii) A report of employees' wages for the current calendar quarter which includes all wages paid as of the date the account is closed.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 13-23-008, § 192-310-010, filed 11/7/13, effective 12/8/13; WSR 11-21-015, § 192-

310-010, filed 10/7/11, effective 11/7/11; WSR 10-23-064, § 192-310-010, filed 11/12/10, effective 12/13/10; WSR 07-23-127, § 192-310-010, filed 11/21/07, effective 1/1/08. Statutory Authority: RCW 50.12.010, 50.12.040, and 50.12.042. WSR 05-19-017, § 192-310-010, filed 9/9/05, effective 10/10/05; WSR 04-23-058, § 192-310-010, filed 11/15/04, effective 12/16/04. Statutory Authority: RCW 50.12.070. WSR 98-14-068, § 192-310-010, filed 6/30/98, effective 7/31/98.]

WAC 192-320-065 How does an employer request relief of benefit charges? (RCW 50.29.021.) For purposes of RCW 50.29.021, a contribution-paying base year employer may request relief from certain benefit charges which result from the payment of benefits to an individual. This section does not apply to local governments.

(1) **Employer added to a monetary determination as the result of a redetermination.** The employer's request for relief of benefit charges must be received ~~or postmarked~~ within thirty days of when the department mails the notification of redetermination (Notice to Base Year Employer - EMS 166).

(2) **Timely response.** The commissioner may consider a request for relief of benefit charges that has not been received ~~or postmarked~~ within thirty calendar days ~~as timely~~ if the employer establishes good cause for the untimely response.

(3) **Additional information.**

(a) ~~The employer shall provide the i~~Information requested by the department must be received within thirty calendar days of the mailing date of the department's request.

(b) It ~~shall be~~is the responsibility of the employer to provide all pertinent facts to the satisfaction of the department to make a

determination of relief of benefits charges, or good cause for failure to respond in a timely manner.

(c) If the department does not receive the employer's request for relief of benefit charges within thirty calendar days, Failure to respond within thirty days will result in a denial of the employer's request for relief of benefit charges will be denied unless the employer establishes good cause for the untimely response.

(4) **Denial and appeal of request.** Any denial of a request for relief of benefit charges ~~shall~~ will be in writing. The denial may be appealed under RCW 50.32.050.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-320-065, filed 11/12/10, effective 12/13/10; WSR 10-16-038, § 192-320-065, filed 7/26/10, effective 8/26/10. Statutory Authority: Chapter 34.05 RCW and RCW 50.20.020(2). WSR 00-01-167, § 192-320-065, filed 12/21/99, effective 1/21/00.]

WAC 192-350-060 What are the consequences if an employer fails to respond to requests for information related to a predecessor-successor designation? (1) Thirty calendar days after mailing a request for information to an employer regarding a predecessor-successor relationship, the department may determine if a predecessor-successor relationship exists based on the information available at that time.

(2) The department may send a letter to a predecessor or successor employer to determine a partial transfer of experience. A response to the letter from a partial successor or predecessor employer must ~~respond to the letter~~ be received within thirty calendar days of the mailing date. The response must show the percentage of operating assets transferred to the partial successor. Operating assets include the employees of the business.

(3) If the employer does not respond, the department may apply RCW 50.12.080 to determine necessary facts. In addition, for subsequent rate years the commissioner may estimate the percentage of operating assets transferred based on the best available information, which may include employment reports filed. That percentage will transfer to the successor until it provides compelling evidence to

change the estimate. Any change in the estimate will be prospective only.

[Statutory Authority: RCW 50.12.010 and 50.12.040. WSR 12-23-087, § 192-350-060, filed 11/20/12, effective 12/21/12. Statutory Authority: RCW 50.12.010, 50.12.040, and 50.29.064. WSR 07-23-131, § 192-350-060, filed 11/21/07, effective 1/1/08.]