



PROPOSED RULE MAKING

CR-102 (June 2012)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Employment Security Department

- | | |
|--|---|
| <input checked="" type="checkbox"/> Preproposal Statement of Inquiry was filed as WSR 17-11-054 ; or | <input checked="" type="checkbox"/> Original Notice |
| <input type="checkbox"/> Expedited Rule Making--Proposed notice was filed as WSR _____; or | <input type="checkbox"/> Supplemental Notice to WSR _____ |
| <input type="checkbox"/> Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1). | <input type="checkbox"/> Continuance of WSR _____ |

Title of rule and other identifying information: (Describe Subject) WAC 192-310-010, regarding the requirements for employers to file quarterly tax and wage reports.

Hearing location(s):
Employment Security Department
Commissioner's Conference Room, 2nd Floor
212 Maple Park Avenue
Olympia, WA

Date: August 9, 2017 Time: 9:30 a.m.

Submit written comments to:
Name: Christina Streuli
Address: Employment Security Department
PO Box 9046, Olympia WA 98507
e-mail cstreuli@esd.wa.gov
fax (360)902-9647 by (date) August 8, 2017

Assistance for persons with disabilities: Contact
Teresa Eckstein, State EO Officer by August 8, 2017
TTY 711 or (360) 902-9354

Date of intended adoption: August 11, 2017
(Note: This is NOT the effective date)

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The current rule requires employers to file their tax and wage reports under their employees' social security number. The proposal will allow employers to utilize the employee's Individual Taxpayer Identification Number (ITIN) in situations where the employee does not have a social security number.

Reasons supporting proposal: The rule will permit employers to file timely and accurate wages for each employee, rather than reporting under a pseudo social security or filing incomplete reports. This will avoid penalties being assessed against employers who file untimely or incomplete quarterly tax and wage reports.

Statutory authority for adoption: RCW 50.12.010 and 50.12.040

Statute being implemented: RCW 50.29.025

- Is rule necessary because of a:**
- | | | |
|-------------------------|------------------------------|--|
| Federal Law? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
- If yes, CITATION:

DATE June 30, 2017

NAME (type or print)
Dale Peinecke

SIGNATURE

TITLE
Commissioner

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED**

**DATE: June 30, 2017
TIME: 10:16 AM
WSR 17-14-086**

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

None.

Name of proponent: (person or organization) Employment Security Department

- Private
 Public
 Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting..... Scott Michael	Olympia, WA	360-902-9587
Implementation.... Brenda Westfall	Olympia, WA	360-902-9554
Enforcement..... Brenda Westfall	Olympia, WA	360-902-9554

Has a small business economic impact statement been prepared under chapter 19.85 RCW or has a school district fiscal impact statement been prepared under section 1, chapter 210, Laws of 2012?

Yes. Attach copy of small business economic impact statement or school district fiscal impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone () _____

fax () _____

e-mail _____

No. Explain why no statement was prepared.

There no anticipated costs for small business. However, a cost-benefit analysis was prepared because this proposed amendment reflects a change in policy.

Is a cost-benefit analysis required under RCW 34.05.328?

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name: Christina Streuli

Address:

Employment Security Department

P.O. Box 9046

Olympia, WA 98507-9046

phone (360) 902-9647 _____

fax (360) 902-9605

e-mail cstreuli@esd.wa.gov

No: Please explain: