



# PROPOSED RULE MAKING

## CR-102 (June 2004)

(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 13-11-045 _____ ; 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).  | <input type="checkbox"/> Continuance of WSR _____         |

**Title of rule and other identifying information:** (Describe Subject) Amending WAC 310-310-030 to clarify that the \$25.00 penalty for employers who file late tax reports also applies to employers who file late wage reports.

**Hearing location(s):**  
Employment Security Department  
Maple Leaf Conference Room  
212 Maple Park  
Olympia, Washington

Date: October 31, 2013 Time: 10:00 a.m.

**Submit written comments to:**

Name: Pamela Ames  
Address: P.O. Box 9046  
Olympia, WA 98507-9046  
e-mail pames@esd.wa.gov  
fax (360)902-9799 by (date) October 30, 2013

**Assistance for persons with disabilities:** Contact

Kintu Nnambi by October 30, 2013  
TTY ( 800) 833-6384 or (360) 725-9454

**Date of intended adoption:** November 4, 2013  
(Note: This is NOT the effective date)

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** WAC 192-310-030 currently provides for a \$25.00 penalty for employers who file late tax reports. The proposed rule applies the penalty to employers who file late wage reports.

**Reasons supporting proposal:** The amendment to WAC 192-310-030 encourages employers to file timely wage reports, as well as timely tax reports.

**Statutory authority for adoption:** RCW 50.12.010 and RCW 50.12.040

**Statute being implemented:** RCW 50.20.190 and Chapter 192-12 WAC

**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:

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: September 17, 2013**  
**TIME: 12:24 PM**

**WSR 13-19-076**

**DATE**  
September 17, 2013

**NAME** (type or print)  
Nan Thomas

**SIGNATURE**

**TITLE**  
Deputy Commissioner

**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..... Juanita Myers	212 Maple Park, Olympia	(360) 902-9665
Implementation....Juanita Myers	212 Maple Park, Olympia	(360) 902-9665
Enforcement..... Neil Gorrell	212 Maple Park, Olympia	(360) 902-9303

**Has a small business economic impact statement been prepared under chapter 19.85 RCW?**

Yes. Attach copy of small business economic 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.

The rules do not have a disproportionate impact on small business.

**Is a cost-benefit analysis required under RCW 34.05.328?**

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

Name: Juanita Myers

Address: Employment Security Department

P.O. Box 9046

Olympia WA 98507-9046

phone (360) 902-9665 \_\_\_\_\_

fax (360) 902-9799 \_\_\_\_\_

e-mail [jmyers@esd.wa.gov](mailto:jmyers@esd.wa.gov) \_\_\_\_\_

No: Please explain: