AMENDATORY SECTION (Amending WSR 22-20-044, filed 9/28/22, effective 10/29/22)

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 and has provided the required proof of the exemption to the employer; or

(c) The employee holds a nonimmigrant visa for temporary workers, unless the employee participates in the program under WAC 192-905-008.

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

(a) Notifies the employer that they no longer qualify for an exemption under WAC 192-905-007;

(b) Becomes a permanent resident or citizen who was previously exempt under WAC 192-905-008; or

(c) Rescinds their exemption under WAC 192-905-009.