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SENATE BILL 5571

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State of Washington

55th Legislature

1997 Regular Session

By Senators Newhouse, Schow, Anderson, Horn, Heavey, Franklin, Fraser, Long and Oke; by request of Joint Task Force on Nonpayment of Employer Obligations

Read first time 01/31/97. Referred to Committee on Commerce & Labor.

1 AN ACT Relating to reporting payments under unemployment insurance  
2 and industrial insurance; and amending RCW 50.12.070 and 51.16.060.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 50.12.070 and 1983 1st ex.s. c 23 s 8 are each amended  
5 to read as follows:

6 (1) Each employing unit shall keep true and accurate work records,  
7 containing such information as the commissioner may prescribe. Such  
8 records shall be open to inspection and be subject to being copied by  
9 the commissioner or his or her authorized representatives at any  
10 reasonable time and as often as may be necessary. The commissioner may  
11 require from any employing unit any sworn or unsworn reports with  
12 respect to persons employed by it, which he or she deems necessary for  
13 the effective administration of this title.

14 (2)(a) Each employer shall make periodic reports at such intervals  
15 as the commissioner may by regulation prescribe, setting forth the  
16 remuneration paid for employment to workers in its employ, the names of  
17 all such workers, and until April 1, 1978, the number of weeks for  
18 which the worker earned the "qualifying weekly wage", and beginning  
19 July 1, 1977, the hours worked by each worker and such other

1 information as the commissioner may by regulation prescribe. Beginning  
2 with reports due in calendar year 1998, the employer shall make the  
3 report required under this subsection on the form adopted under  
4 subsection (3) of this section.

5 ~~((In the event))~~ (b) If the employing unit fails or has failed to  
6 report the number of hours in a reporting period for which a worker  
7 worked such number will be computed by the commissioner and given the  
8 same force and effect as if it had been reported by the employing unit.  
9 In computing the number of such hours worked the total wages for the  
10 reporting period, as reported by the employing unit, shall be divided  
11 by the dollar amount of the state's minimum wage in effect for such  
12 reporting period and the quotient, disregarding any remainder, shall be  
13 credited to the worker: PROVIDED, That although the computation so  
14 made will not be subject to appeal by the employing unit, monetary  
15 entitlement may be redetermined upon request if the department is  
16 provided with credible evidence of the actual hours worked.

17 (3) The commissioner and the director of the department of labor  
18 and industries shall jointly adopt a form to be used by employers to  
19 report unemployment insurance contributions under this title and  
20 industrial insurance premiums and assessments under Title 51 RCW. The  
21 form must include multiple parts, with a separate page or pages for the  
22 report to each agency. The commissioner and the director shall also  
23 jointly adopt a rule establishing procedures for the form to be mailed  
24 by employers to a central location and be distributed from the central  
25 location to each agency.

26 **Sec. 2.** RCW 51.16.060 and 1985 c 315 s 1 are each amended to read  
27 as follows:

28 (1)(a) Every employer not qualifying as a self-insurer, shall  
29 insure with the state and shall, on or before the last day of January,  
30 April, July and October of each year thereafter, furnish the department  
31 with a true and accurate payroll for the period in which workers were  
32 employed by it during the preceding calendar quarter, the total amount  
33 paid to such workers during such preceding calendar quarter, and a  
34 segregation of employment in the different classes established pursuant  
35 to this title, and shall pay its premium thereon to the appropriate  
36 fund. Premiums for a calendar quarter, whether reported or not, shall  
37 become due and delinquent on the day immediately following the last day  
38 of the month following the calendar quarter. Beginning with reports

1 due in calendar year 1998, the employer shall make the report required  
2 under this section on the form adopted under subsection (2)(b) of this  
3 section.

4 (b) The sufficiency of such statement shall be subject to the  
5 approval of the director(~~(: PROVIDED, That)~~). The director may in his  
6 or her discretion and for the effective administration of this title  
7 require an employer in individual instances to furnish a supplementary  
8 report containing the name of each individual worker, his or her hours  
9 worked, his or her rate of pay, and the class or classes in which such  
10 work was performed(~~(: PROVIDED FURTHER, That in the event)~~).

11 (c) If an employer (~~(shall furnish)~~) furnishes the department with  
12 four consecutive quarterly reports wherein each such quarterly report  
13 indicates that no premium is due the department may close the  
14 account(~~(: PROVIDED FURTHER, That)~~).

15 (2)(a) The department may (~~(promulgate)~~) adopt rules (~~(and~~  
16 ~~regulations in accordance with)~~) under chapter 34.05 RCW to establish  
17 other reporting periods and payment due dates in lieu of reports and  
18 payments following each calendar quarter, and may also establish terms  
19 and conditions for payment of premiums and assessments based on  
20 estimated payrolls, with such payments being subject to approval as to  
21 sufficiency of the estimated payroll by the department, and also  
22 subject to appropriate periodic adjustments made by the department  
23 based on actual payroll(~~(: AND PROVIDED FURTHER, That)~~).

24 (b) The director and the commissioner of the employment security  
25 department shall jointly adopt a form to be used by employers to report  
26 industrial insurance premiums and assessments under this title and  
27 unemployment insurance contributions under Title 50 RCW. The form must  
28 include multiple parts, with a separate page or pages for the report to  
29 each agency. The director and the commissioner shall also jointly  
30 adopt a rule establishing procedures for the form to be mailed by  
31 employers to a central location and be distributed from the central  
32 location to each agency.

33 (3) A temporary help company which provides workers on a temporary  
34 basis to its customers shall be considered the employer for purposes of  
35 reporting and paying premiums and assessments under this title  
36 according to the appropriate rate classifications as determined by the  
37 department: PROVIDED, That the employer shall be liable for paying

1 premiums and assessments, should the temporary help company fail to pay  
2 the premiums and assessments under this title.

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