

**WAC 415-501-315 What are my employer's responsibilities?** An employer has responsibilities including, but not limited to, determining employees' eligibility to participate, reporting and paying deferrals to the department, and monitoring for deferral limits. Employer contributions must be reported to the department separately from employee contributions.

The department's administration of the plan does not replace the employer's responsibilities.

[Statutory Authority: RCW 41.50.050, 41.50.770, and SECURE Act 2.0 § 603. WSR 23-18-025, § 415-501-315, filed 8/25/23, effective 9/25/23. Statutory Authority: RCW 41.50.050(5). WSR 16-24-013, § 415-501-315, filed 11/28/16, effective 1/1/17. Statutory Authority: RCW 41.50.050(5), 41.50.780(10), and 41.50.770. WSR 04-22-053, § 415-501-315, filed 10/29/04, effective 11/29/04. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. WSR 00-11-104, § 415-501-315, filed 5/18/00, effective 6/18/00.]