Chapter 192-910 WAC
ASSESSING AND COLLECTING PREMIUMS

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WAC

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WAC 192-910-005 Employer reporting requirements. Per RCW 50B.04.080, premium assessment, collection, and reporting procedures under Title 50B RCW must align with the procedures under Title 50A RCW to the extent feasible. The following reporting requirements under the paid family and medical leave program apply to the long-term services and supports trust program:

(1) WAC 192-510-025 What wages are reportable to the department for premium assessment purposes?

(2) WAC 192-540-030 What are employers required to report to the department?

(3) WAC 192-540-040 How should employers report hours for each calendar quarter?

(4) WAC 192-540-050 When are employers required to submit quarterly reports to the department?

[Statutory Authority: RCW 50B.04.020, 50B.04.080, 50B.04.090 and 50B.04.120. WSR 21-17-140, § 192-910-005, filed 8/18/21, effective 9/18/21.]

WAC 192-910-010 When are employer premium payments due? (1) Premiums must be paid quarterly. Each payment must include the premiums owed on all wages subject to premiums during that calendar quarter. Payments are due to the department by the last day of the month following the end of the calendar quarter for which premiums are being paid.

(2) Payments made by mail are considered paid on the postmarked date. If the last day of the month falls on a Saturday, Sunday, or a legal holiday, the premium payment must be postmarked by the next business day.

(3) Premium payments are due within ten calendar days when a business is dissolved or the account is closed by the department.

[Statutory Authority: RCW 50B.04.020, 50B.04.080, 50B.04.090 and 50B.04.120. WSR 21-17-140, § 192-910-010, filed 8/18/21, effective 9/18/21.]

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;

(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) An employer must abide by all premium assessment requirements under chapter 50B.04 RCW for 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.

[Statutory Authority: RCW 50B.04.020, 50B.04.053, 50B.04.055, 50B.04.085, and 2025 c 380 s 16. WSR 25-24-065, s 192-910-015, filed 12/1/25, effective 1/1/26. Statutory Authority: RCW 50B.04.020, 50B.04.055, 50B.04.080, 50B.04.085, 50B.04.090, 2022 c 1, and 2022 c 2. WSR 22-20-044, § 192-910-015, filed 9/28/22, effective 10/29/22. Statutory Authority: RCW 50B.04.020, 50B.04.080, 50B.04.090 and 50B.04.120. WSR 21-17-140, § 192-910-015, filed 8/18/21, effective 9/18/21.]

WAC 192-910-020 How are payments applied to long-term services and supports premiums? (1) A payment received with a premium assessment will be applied to the quarter for which the premium assessment applies. A payment exceeding the premiums due for that quarter will be applied to any other debt as provided in subsection (4) of this section.

(2) If no debt exists, premium overpayments of less than fifty dollars will be credited to future payments due.

(3) If no debt exists, premium overpayments of fifty dollars or more may be refunded to the employer at the employer's request. Otherwise, such overpayments will be credited to future payments due.

(4) Payments received will be applied in the following order of priority:

(a) Current quarter balance;

(b) Any previous quarter premium balance due starting with the oldest quarter;

(c) Then beginning with the oldest quarter in which a balance is owed.

[Statutory Authority: RCW 50B.04.020, 50B.04.080, 50B.04.090 and 50B.04.120. WSR 21-17-140, § 192-910-020, filed 8/18/21, effective 9/18/21.]

WAC 192-910-025 Election of coverage for federally recognized tribes. (1) A federally recognized tribe that elects coverage under RCW 50B.04.095 is an employer as defined in RCW 50A.05.010 and is subject to all rights and responsibilities under Title 50B RCW.

(2) An employee of a federally recognized tribe that elects coverage under RCW 50B.04.095 is an employee as defined in RCW 50A.05.010 and is subject to all rights and responsibilities under Title 50B RCW.

[Statutory Authority: RCW 50B.04.020, 50B.04.080, and 50B.04.095. WSR 22-04-040, § 192-910-025, filed 1/26/22, effective 2/26/22.]