

**(Effective until January 1, 2021)**

**WAC 296-17-31023 Premium reporting. How often will I need to report and pay premiums?** Most employers will report and pay premiums once every three months. We refer to these three-month periods as quarters. For example, the months of January, February, and March represent the first quarter of a calendar year. In some cases employers report at more frequent intervals.

**Example:** *Reforestation contractors report on a contract basis for any project over ten thousand dollars. Since contracts may last only a few days, reforestation contractors may file reports daily, weekly, and monthly.*

If you do not have employees during a quarter, you must return your premium report by the due date and indicate "no payroll" or "no employees" across the face of the report. If you do not submit reports when required, we will estimate premiums and initiate legal action against you to collect premiums due.

[Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-31023, filed 8/28/98, effective 10/1/98.]

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[Statutory Authority: RCW 51.04.020 and 51.16.035. WSR 20-20-108, § 296-17-31023, filed 10/6/20, effective 1/1/21. Statutory Authority: RCW 51.16.035. WSR 98-18-042, § 296-17-31023, filed 8/28/98, effective 10/1/98.]