

**Chapter 192-510 WAC  
ASSESSING AND COLLECTING PREMIUMS**

NEW SECTION

**WAC 192-510-045 How will the department assess the size of employers for calendar years 2019 and 2020?** (1) For the purposes of premium assessment for calendar year 2019, the department will determine the size of all employers by reviewing the number of employees reported pursuant to WAC 192-540-030 for the first calendar quarter. Employers that report fifty or more employees will be required to pay the employer share of the premium for all calendar quarters in calendar year 2019.

(2) On September 30, 2019, the department will average the number of employees reported over the quarters for which reporting exists to determine employer size for calendar year 2020.

NEW SECTION

**WAC 192-510-065 When can an employer deduct premiums from employees?** (1) An employer may not deduct more than the maximum allowable employee share of the premium from wages paid for a pay period.

(2) If an employer fails to deduct the maximum allowable employee share of the premium from wages paid for a pay period, the employer is considered to have elected to pay that portion of the employee share under RCW 50A.04.115 (3)(d) for that pay period. The employer cannot deduct this amount from a future paycheck of the employee for a different pay period.

NEW SECTION

**WAC 192-510-066 How are premium payments applied?** (1) A payment received with a premium assessment will be applied to the quarter for which the premium assessment is filed. A payment exceeding the legal fees, penalties, interest and premiums due for that quarter will be applied to any other debt as provided in subsection (2) of this section. If no debt exists, a refund will be issued for any premium overpayments of fifty dollars or more. Premium overpayments of less than fifty dollars will be credited to future premium assessments.

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

- (a) Most recently completed quarter's premium balance;
- (b) Any previous quarter premium balance starting with the oldest quarter;
- (c) Then beginning with the oldest quarter in which a balance is owed:
  - (i) Penalties;

- (ii) Fees; and
- (iii) Interest charges.