

Chapter 192-510 WAC

ASSESSING AND COLLECTING PREMIUMS

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WAC

192-510-040 How does an employer's size affect liability for premiums and eligibility for small business assistance grants?

192-510-050 How will the department assess the size of new employers?

WAC 192-510-040 How does an employer's size affect liability for premiums and eligibility for small business assistance grants? (1) To assess premiums and determine eligibility for small business assistance grants, the department must determine the size of each applicable employer. The department will determine the size of each employer as provided in RCW 50A.10.030. The department will only count the number of in-state employees as defined in RCW 50A.05.010 when calculating employer size.

(2) If the department determines that the employer's status has changed as it relates to premium liability, the department will notify the employer. This notification will include the following information:

(a) If the employer was determined to have fifty or more employees for the preceding calendar year, and the employer is then determined to have fewer than fifty employees for the subsequent calendar year, the employer will not be required to pay the employer portion of the premium for the next calendar year; or

(b) If the employer was determined to have fewer than fifty employees for the preceding calendar year, and the employer is then determined to have fifty or more employees for the subsequent calendar year, the employer will be required to pay the employer portion of the premium for the next calendar year.

(3) An employer that elects to submit the number of employees employed on the last day of each calendar quarter may do so in the employer portal or in another manner approved by the department. Such employers will, on September 30 of each year, have their size determined by averaging the number of

employees reported on the last day of each calendar quarter over the last four calendar quarters.

(4) Employers that elect not to submit the number of employees employed on the last day of each calendar quarter as described in subsection (3) of this section will, on September 30 of each year, have their size determined by averaging the total number of employees reported during the preceding four calendar quarters.

(5) For the purposes of subsection (3) of this section, the term "employed" has the same meaning as WAC 192-700-015(3).

~~**Example:** On September 30, 2018, a business is determined to have had 53 employees on average during the previous four completed quarters, which covers July 1, 2017, through June 30, 2018. The employer is liable for the employer portion of premiums for 2019. On September 30, 2019, the business is determined to have had 48 employees on average during the previous four completed quarters, which covers July 1, 2018, through June 30, 2019. The employer is no longer liable for the employer share of premiums for 2020.~~

[Statutory Authority: RCW 50A.05.060. WSR 21-04-067, § 192-510-040, filed 1/29/21, effective 3/1/21. Statutory Authority: RCW 50A.05.60 [50A.05.060] and 50A.25.030. WSR 20-01-087, § 192-510-040, filed 12/12/19, effective 1/12/20. Statutory Authority: RCW 50A.04.215. WSR 18-12-032, § 192-510-040, filed 5/29/18, effective 6/29/18.]

WAC 192-510-050 How will the department assess the size of new employers? An employer that has not been in business in Washington long enough to report four calendar quarters by September 30th will have its size calculated after the second quarter of reporting is due by averaging the number of employees reported over the quarters for which reporting exists in accordance with WAC 192-510-040. Premium assessment based on this determination will begin on this reporting date. This size determination remains in effect for the following calendar year under RCW 50A.10.030.

[Statutory Authority: RCW 50A.05.060 and 50A.25.030. WSR 21-11-009, § 192-510-050, filed 5/7/21, effective 6/7/21; WSR 20-01-087, § 192-510-050, filed 12/12/19, effective 1/12/20. Statutory Authority: RCW 50A.04.215. WSR 18-12-032, § 192-510-050, filed 5/29/18, effective 6/29/18.]