



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Employment Security Department

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

☒ 31 days after filing.

☐ Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

☐ Yes

☒ No

If Yes, explain:

**Purpose:** The amended rule clarifies that the \$25.00 penalty for submitting late tax reports also applies to employers who file late quarterly wage reports.

**Citation of existing rules affected by this order:**

Repealed:

Amended: WAC 192-310-030

Suspended:

**Statutory authority for adoption:** RCW 50.12.010 and RCW 50.12.040

**Other authority :**

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 13-19-076 on September 17, 2013 (date).

Describe any changes other than editing from proposed to adopted version: None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: Juanita Myers

Address: Employment Security Dept.

P.O. Box 9046

Olympia, WA 98507-9046

phone (360) 902-9665

fax (360) 902-9799

e-mail jmyers@esd.wa.gov

**Date adopted:**

November 7, 2013

**NAME (TYPE OR PRINT)**

Nan Thomas

**SIGNATURE**

**TITLE**

Deputy Commissioner

**CODE REVISER USE ONLY**

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE: November 07, 2013**

**TIME: 12:07 PM**

**WSR 13-23-007**

(COMPLETE REVERSE SIDE)

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.**

**The number of sections adopted in order to comply with:**

|                                         |     |       |         |       |          |       |
|-----------------------------------------|-----|-------|---------|-------|----------|-------|
| <b>Federal statute:</b>                 | New | _____ | Amended | _____ | Repealed | _____ |
| <b>Federal rules or standards:</b>      | New | _____ | Amended | _____ | Repealed | _____ |
| <b>Recently enacted state statutes:</b> | New | _____ | Amended | _____ | Repealed | _____ |

**The number of sections adopted at the request of a nongovernmental entity:**

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted in the agency's own initiative:**

|     |       |         |          |          |       |
|-----|-------|---------|----------|----------|-------|
| New | _____ | Amended | <u>1</u> | Repealed | _____ |
|-----|-------|---------|----------|----------|-------|

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

|     |       |         |          |          |       |
|-----|-------|---------|----------|----------|-------|
| New | _____ | Amended | <u>1</u> | Repealed | _____ |
|-----|-------|---------|----------|----------|-------|

**The number of sections adopted using:**

|                                       |     |       |         |          |          |       |
|---------------------------------------|-----|-------|---------|----------|----------|-------|
| <b>Negotiated rule making:</b>        | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Pilot rule making:</b>             | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Other alternative rule making:</b> | New | _____ | Amended | <u>1</u> | Repealed | _____ |