
SENATE BILL 6239

State of Washington

56th Legislature

2000 Regular Session

By Senator Fairley; by request of Employment Security Department

Read first time 01/11/2000. Referred to Committee on Labor & Workforce Development.

1 AN ACT Relating to requiring large employers to report tax and wage
2 information electronically for unemployment insurance purposes;
3 amending RCW 50.12.070; creating a new section; and providing an
4 effective date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 50.12.070 and 1997 c 54 s 2 are each amended to read
7 as follows:

8 (1)(a) Each employing unit shall keep true and accurate work
9 records, containing such information as the commissioner may prescribe.
10 Such records shall be open to inspection and be subject to being copied
11 by the commissioner or his or her authorized representatives at any
12 reasonable time and as often as may be necessary. The commissioner may
13 require from any employing unit any sworn or unsworn reports with
14 respect to persons employed by it, which he or she deems necessary for
15 the effective administration of this title.

16 (b) An employer who contracts with another person or entity for
17 work subject to chapter 18.27 or 19.28 RCW shall obtain and preserve a
18 record of the unified business identifier account number for the person
19 or entity performing the work. Failure to obtain or maintain the

1 record is subject to RCW 39.06.010 and to a penalty determined by the
2 commissioner, but not to exceed two hundred fifty dollars, to be
3 collected as provided in RCW 50.24.120.

4 (2)(a) Each employer shall make periodic reports at such intervals
5 as the commissioner may by regulation prescribe, setting forth the
6 remuneration paid for employment to workers in its employ, the names of
7 all such workers, and until April 1, 1978, the number of weeks for
8 which the worker earned the "qualifying weekly wage", and beginning
9 July 1, 1977, the hours worked by each worker and such other
10 information as the commissioner may by regulation prescribe.

11 (b) If the employing unit fails or has failed to report the number
12 of hours in a reporting period for which a worker worked, such number
13 will be computed by the commissioner and given the same force and
14 effect as if it had been reported by the employing unit. In computing
15 the number of such hours worked the total wages for the reporting
16 period, as reported by the employing unit, shall be divided by the
17 dollar amount of the state's minimum wage in effect for such reporting
18 period and the quotient, disregarding any remainder, shall be credited
19 to the worker: PROVIDED, That although the computation so made will
20 not be subject to appeal by the employing unit, monetary entitlement
21 may be redetermined upon request if the department is provided with
22 credible evidence of the actual hours worked.

23 (c)(i) Effective for the quarter beginning January 1, 2001, and
24 thereafter, every employer with two hundred fifty or more employees,
25 and every person or organization that, as an agent, reports wages on a
26 total of two hundred fifty or more employees on behalf of one or more
27 subject employers, shall file that portion of the wage and contribution
28 report that contains the name, social security number, hours, and gross
29 wages of each individual in employment on magnetic media in a format
30 prescribed by the commissioner. However, if the internal revenue
31 service regulations (26 C.F.R. 301.6011-2, etc.) are amended or
32 superseded to reduce the threshold number of employees required by this
33 section, this section shall remain consistent with those regulations as
34 amended.

35 (ii) The reporting requirements established under (c)(i) of this
36 subsection may be waived under rules as prescribed by the commissioner.

37 **NEW SECTION. Sec. 2.** If any part of this act is found to be in
38 conflict with federal requirements that are a prescribed condition to

1 the allocation of federal funds to the state or the eligibility of
2 employers in this state for federal unemployment tax credits, the
3 conflicting part of this act is inoperative solely to the extent of the
4 conflict, and the finding or determination does not affect the
5 operation of the remainder of this act. Rules adopted under this act
6 must meet federal requirements that are a necessary condition to the
7 receipt of federal funds by the state or the granting of federal
8 unemployment tax credits to employers in this state.

9 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2001.

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