
Health Care Committee

HB 2087

Brief Description: Modifying the definition of "small employer" or "small group" under chapter 48.43 RCW.

Sponsors: Representative Benson.

Brief Summary of Bill

- Small employers include self-employed individuals or sole proprietors who derive at least 75 percent of their gross income from one or more trades or businesses.

Hearing Date: 3/4/03

Staff: Dave Knutson (786-7146).

Background:

The definition of a small employer includes a self-employed individual or sole proprietor who derives at least 75 percent of their income from a trade or business through which they have attempted to earn taxable income and have filed Internal Revenue Service form 1040, schedule C or F.

Summary of Bill:

The definition of small employer is modified to include self-employed individuals or sole proprietors who derive at least 75 percent of their gross income from one or more trades or businesses they have attempted to earn taxable income through and have filed an appropriate Internal Revenue Service form.

Appropriation: None.

Fiscal Note: Not Requested.

Effective Date: The bill takes effect 90 days after adjournment of session in which bill is passed.