



# PREPROPOSAL STATEMENT OF INQUIRY

**CR-101 (June 2004)**  
(Implements RCW 34.05.310)  
Do NOT use for expedited rule making

Agency: Employment Security Department

Subject of possible rule making: Amend WAC 192-310-030(1) *Penalty for late tax reports*, to clarify that the \$25.00 penalty for employers who file late tax reports, also applies to employers who file late wage reports.

Statutes authorizing the agency to adopt rules on this subject: RCW 50.12.010 and RCW 50.12.040

Reasons why rules on this subject may be needed and what they might accomplish: WAC 192-310-030(1) currently provides that an employer's account is to be charged \$25.00 when a tax report is filed late. The proposed amendment would clarify that the \$25.00 charge also applies to employers who file late wage reports.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: The United States Department of Labor (USDOL) reviews the state's administration of the UI program to ensure conformity to federal statutes and regulations. The state has broad flexibility in the implementation of UI laws as long as conformity is maintained. The proposed rule will be shared with USDOL prior to adoption.

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study

Other (describe) The proposed rule will be shared with stakeholders identified in the rule-making process. We will solicit input from stakeholders and consider all written comments in the development of the final rule.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Interested parties can participate in the development of the rule before publication by contacting:

Juanita Myers, Unemployment Insurance Rules Manager  
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P.O. Box 9046  
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Fax (360) 902-9799  
Email [jmyers@esd.wa.gov](mailto:jmyers@esd.wa.gov)

Please include your name, organization (if any), mailing address, email address and telephone number.

DATE
May 13, 2013
NAME (TYPE OR PRINT)
Dale Peinecke
SIGNATURE
TITLE
Commissioner

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