



# RULE-MAKING ORDER PERMANENT RULE ONLY

## CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: October 17, 2022

TIME: 8:21 AM

WSR 22-21-094

**Agency:** Employment Security Department

**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:** In 2020, the Legislature enacted Substitute House Bill 2308, which requires employers to include the Standard Occupational Classification (SOC) code or job title of each worker in their quarterly tax reports to the Employment Security Department. The Employment Security Department is adopting rules that implement the requirement for employers to report SOC codes or job titles for workers when reporting.

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

New:

Repealed:

Amended: WAC 192-310-010; WAC 192-310-050; and WAC 192-310-030

Suspended:

**Statutory authority for adoption:** RCW 50.12.010 and RCW 50.12.040 provide general rulemaking authority to the Employment Security Department. RCW 50.12.070 requires employers to include the SOC code or job title of each worker in their quarterly tax reports to the Employment Security Department. RCW 50.12.220 requires an employer to pay an incomplete report penalty if the employer knowingly fails to report the standard occupational classification or job title of each worker.

**Other authority:**

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

Adopted under notice filed as WSR 22-17-110 on August 19, 2022 (date).

Describe any changes other than editing from proposed to adopted version: There are no changes.

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

Name: Josh Dye

Address: P.O. Box 9046, Olympia, WA 98507-9046

Phone: 360..890.3472

Fax: 844.652.7096

TTY: Relay 771

Email: rules@esd.wa.gov

Web site: <https://www.esd.wa.gov/newsroom/ui-rulemaking/standard-occupational-code-reporting>

Other:

**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:**

Federal statute:	New	___	Amended	___	Repealed	___
Federal rules or standards:	New	___	Amended	___	Repealed	___
Recently enacted state statutes:	New	___	Amended	<u>3</u>	Repealed	___

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

New	___	Amended	___	Repealed	___
-----	-----	---------	-----	----------	-----

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


New	___	Amended	___	Repealed	___
-----	-----	---------	-----	----------	-----

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

New	___	Amended	___	Repealed	___
-----	-----	---------	-----	----------	-----

**The number of sections adopted using:**

Negotiated rule making:	New	___	Amended	___	Repealed	___
Pilot rule making:	New	___	Amended	___	Repealed	___
Other alternative rule making:	New	___	Amended	___	Repealed	___

<b>Date Adopted:</b> October 17, 2022	<b>Signature:</b> 
<b>Name:</b> Dan Zeitlin	
<b>Title:</b> Employment System Policy Director	