

WAC 296-17-930 Volunteers. Any city, town, county, school district, municipal corporation or any other political subdivision, or private nonprofit charitable organization electing to insure qualified volunteers under the authority of RCW 51.12.035 as now or hereafter amended, shall give ~~((notice in writing on a form prescribed by the department. Any employer having elected to insure volunteers shall maintain office records of all hours of work performed by volunteers. Such office records shall include notice in writing as a registration of each person who has volunteered and has been accepted by the employer to perform work as a volunteer. A report of such hours will be included with the employer's regular quarterly report of payroll as prescribed by the department, and will include payment for the premium based on such hours and at such rates per hour as assigned by))~~ the department written notice of its intent to provide coverage on a form prescribed by the department. Any employer insuring qualifying volunteers shall choose a reporting method option to apply to all qualifying volunteers. Employers have the option of choosing either:

- Maintaining records of all actual hours of work performed by each qualifying volunteer; or
- Reporting one hundred hours for each qualifying volunteer per calendar year (one hundred-hour cap method) rather than keep a record of actual hours for each qualifying volunteer per calendar year (see WAC 296-17-935).

Note: Election of reporting method is for each calendar year. Electing employers must report all of their qualified volunteers in the same manner each calendar year.

Note: Employers insuring qualifying volunteers must provide their reporting method (by selecting between either: Actual hours per qualifying volunteer or one hundred hours per such volunteer per calendar year) in the first quarter of the calendar year in which coverage for the volunteers is effective, along with the employer's regular quarterly report of payroll as prescribed by the department; see relevant reporting rules, including WAC 296-17-935.

The employer's office records shall include, in addition to records required under WAC 296-17-35201, written:

- Registration of each person who has volunteered; and
- Acceptance by the employer to perform work as a volunteer.

WAC 296-17-925 ((Student volunteers.)) Recordkeeping requirements for student volunteers and/or unpaid students. ((Any employer electing to insure student volunteers under the authority of chapter 51.12 RCW as now or hereafter amended shall give notice in writing on a form prescribed by the department. Any employer having elected to insure student volunteers shall maintain office records of all hours of work performed by student volunteers. Such office records shall include notice in writing as a registration of each student who has been recognized by the school and accepted by the employer to perform or observe the work of the employer. A report of such hours will be included with the employer's regular quarterly report of payroll as prescribed by the department, and will include payment for the premium based on such hours and at such rates per hour as assigned by the department.)) If you elect to insure qualifying student volunteers and/or unpaid students as defined in chapter 51.12 RCW, as now or hereafter amended, you must give the department written notice on a form prescribed by the department.

All entities with coverage for qualifying student volunteers or unpaid students must maintain the following additional records relating to:

- Names of all qualifying persons that the employer seeks to cover under this election; and
- Proof of registration of qualifying persons' current enrollment in school or institution of higher education as defined in RCW 51.12.170; and
- Authorization from the school or institution of higher education for qualifying persons' participation in the school's volunteer program or the school's unpaid work-based learning program;
- Qualifying persons' actual hours worked, unless you have notified the department in writing of your decision to report one hundred hours per volunteer per calendar year (one hundred hour-cap method; see WAC 296-17-935).

If you fail to keep records to demonstrate individuals are qualified student volunteers or unpaid students, or if you are unable to provide records to the department upon request, the department will determine classification and premiums due for each individual in question.

See relevant rules, including WAC 296-17-935, for reporting options for volunteers, student volunteers, and unpaid students; and WAC 296-17-35201 for recordkeeping requirements.

NEW SECTION

WAC 296-17-935 Options for reporting qualifying volunteers, including student volunteers and unpaid students. If you elect to insure qualifying volunteers, including student volunteers or unpaid students, as defined in chapter 51.12 RCW as now or hereafter amended, you must give notice in writing on a form prescribed by the department. If you do not currently have elective coverage for such volunteers, including student volunteers or unpaid students, and you would like to cover them, please contact our underwriting section at phone number 360-902-4817.

Effective June 9, 2016, a law change (see section 3, chapter 62, Laws of 2016) created an additional reporting option for employers who cover qualifying volunteers (including student volunteers and unpaid students) for medical aid only.

When filing your quarterly report in the first quarter of the calendar year in which coverage for your qualifying volunteers is effective, you must indicate your choice to report all such qualifying volunteers based on either:

- Actual hours worked; or
- One hundred hours per qualifying volunteer per calendar year (one hundred-hour cap method).

You must use the same method to report all your qualifying volunteers in the calendar year. The first time you file your quarterly report in subsequent calendar years, you may change your reporting method for that calendar year.

If you have previously chosen in a calendar year to report one hundred hours per qualifying volunteer per calendar year, for all quarterly reports for that calendar year:

- You must report one hundred hours for any new qualifying volunteers who you have not reported in previous quarters of the calendar year.
- If you have no new qualifying volunteers in the quarters after you chose to report one hundred hours per qualifying volunteer, you must report zero hours for the volunteer classification.

For calendar year 2016 only, in addition to the above requirements, since the one hundred hour reporting option may be used only after the effective date of the law change, if you choose to report one hundred hours per qualifying volunteer:

- You must still report and pay premium based on actual hours for qualifying volunteers in the second quarter of 2016; and
- Your premium payment for one hundred hours per qualifying volunteer applies only for coverage for the third and fourth quarter of 2016; and
- Hours reported in the first and second quarter of 2016 for volunteer coverage do not count toward the one hundred hours per qualifying volunteer for 2016.

See relevant rules, including WAC 296-17-925 for recordkeeping requirements for student volunteers and unpaid students, WAC 296-17-930 for recordkeeping requirements for other volunteers, and WAC 296-17-35201 for general recordkeeping and retention requirements.

WAC 296-17-35201 Recordkeeping and retention. Washington law (RCW 51.48.030) requires every employer to make, keep, and preserve records which are adequate to facilitate the determination of premiums due to the state for workers' compensation insurance for their covered workers. In the administration of Title 51 RCW, the department of labor and industries has deemed the records and information required in the various subsections of this section to be essential in the determination of premiums due to the state fund. The records so specified and required, shall be provided at the time of audit to any authorized representative of the department who has requested them.

Failure to produce the requested records within thirty days of the request, or within an agreed upon time period shall constitute prima facie evidence of noncompliance with this rule and shall invoke the statutory bar to challenge found in RCW 51.48.030 and/or 51.48.040. See WAC 296-17-925, 296-17-930, and 296-17-935 for additional reporting and recordkeeping requirements for qualifying volunteers, student volunteers, and unpaid students.

(1) Employment records. Every employer shall with respect to each worker, make, keep, and preserve original records containing all of the following information for three full calendar years following the calendar year in which employment occurred:

- (a) The name of each worker;
- (b) The Social Security number of each worker;
- (c) The beginning date of employment for each worker and, if applicable, the separation date of employment of each such worker;
- (d) The basis upon which wages are paid to each worker;
- (e) The number of units earned or produced for each worker paid on a piecework basis;
- (f) The risk classification applicable to each worker whenever the worker hours of any one employee are being divided between two or more classifications;
- (g) The number of actual hours worked (WAC 296-17-31002) by each worker, unless another basis of computing hours worked is prescribed in WAC 296-17-31021 or 296-17-935;
- (h) A summary time record for each worker showing the calendar day or days of the week work was performed and the actual number of hours worked each work day;
- (i) The workers' total gross pay period earnings;
- (j) The specific sums withheld from the earnings of each worker, and the purpose of each sum withheld;
- (k) The net pay earned by each such worker.

(2) Business, financial records, and record retention. Every employer is required to keep and preserve all original employment time records for three full calendar years following the calendar year in which employment occurred. The three-year period is specified in WAC 296-17-352 as the composite period from the date any such premium became due.

Employers who pay their workers by check are required to keep and preserve all check registers and bank statements. Employers who pay their workers by cash are required to keep and preserve records of these cash transactions which provide a detailed record of wages paid to each worker.

(3) Recordkeeping - Estimated premium computation. Any employer required by this section to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, who fails to make, keep, and preserve such records, shall for the purpose of premium calculation assume worker hours using the average hourly wage rate for each classification, and also will be subject to penalties prescribed in subsection (4) of this section. The records compiled by the department shall be the basis for determining the average hourly wage rate: Provided, That the average hourly wage rate shall be no less than the state minimum wage existing at the time such assumed hours are worked. Notwithstanding any other provisions of this section, workers employed in a work activity center subject to Classification 7309 shall be reported on the basis of the average hourly wage.

(4) Failure to maintain records - Penalties. Any employer required by this section to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, who fails to make, keep, and preserve such record, shall be liable, subject to RCW 51.48.030, to a penalty in the amount of two hundred fifty dollars for each such offense. Failure to make, keep, and preserve records containing the information as specified in subsections (1) and (2) of this section, for a single employee shall constitute one offense, for two employees two offenses, and so forth.

WAC 296-17A-6906 Classification 6906.

~~((6906-00 Volunteer law enforcement officers of cities and towns --
Medical aid only~~

~~Applies to medical aid coverage for volunteer law enforcement officers of cities and towns for whom the cities or towns have elected coverage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.~~

~~This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the cities or towns have elected full coverage who are to be reported separately in classification 6905.~~

~~See classifications 0803, 1301, 1507, 5305, 6901, 6904, and 6905 for other city or town operations.~~

~~**Special note:** This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the city or town must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.~~

~~**6906-01 Volunteer law enforcement officers of counties, taxing districts and Native American tribal councils -- Medical aid only**~~

~~Applies to medical aid coverage for volunteer law enforcement officers of counties, taxing districts and Native American tribal councils for whom the counties, taxing districts or Native American tribal councils have elected coverage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.~~

~~This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the counties, taxing districts or Native American tribal councils have elected full coverage, who are to be reported separately in classification 6905. See classifications 1301, 1501, 1507, 5306, 6901, 6904, and 6905 for other county or taxing district operations.~~

~~**Special note:** This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the counties, taxing districts or Native American tribal councils must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.~~

~~**6906-02 Volunteer law enforcement officers of state agencies -- Medical aid only**~~

~~Applies to medical aid coverage for volunteer law enforcement officers of state agencies for whom the state agencies have elected cov-~~

erage. Duties of law enforcement officers include, but are not limited to, directing traffic, patrolling by motor vehicle, motorcycle, bicycle, or on foot or horseback, preventing crimes, investigating disturbances of the peace, arresting violators, conducting criminal investigations, giving first aid, and guarding persons detained at the police station.

This classification excludes salaried law enforcement officers and volunteer law enforcement officers for whom the state agencies have elected full coverage who are to be reported separately in classification 7103.

See classifications 4902, 4906, 5307, 7103, and 7201 for other state government operations.

Special note: This coverage is optional for volunteer law enforcement officers. To elect coverage for volunteer law enforcement officers, the state agencies must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included.)) **Volunteer law enforcement officers**

Applies to medical aid coverage for volunteer law enforcement officers of cities, towns, counties, taxing districts, Native American tribal councils, and state agencies for whom these entities have elected coverage for medical aid only. Duties of law enforcement officers include, but are not limited to:

- Directing traffic;
- Patrolling by motor vehicle, motorcycle, bicycle, on foot or horseback;
- Preventing crimes;
- Investigating disturbances of the peace;
- Arresting violators;
- Conducting criminal investigations;
- Giving first aid;
- Guarding persons detained at the police station; and
- Other similar activity conducted within the course of official duties.

This classification excludes:

- Salaried law enforcement officers;
- Volunteer law enforcement officers for whom the cities, towns, counties, taxing districts or Native American tribal councils have elected full coverage, who are to be reported separately in classification 6905;
- Volunteer law enforcement officers for whom the state agencies have elected full coverage who are to be reported separately in classification 7103;
- Student volunteers and/or unpaid students as defined in chapter 51.12 RCW for whom the cities, towns, counties, taxing districts, or Native American tribal councils have elected medical aid coverage, or for whom state agencies must provide coverage, who are to be reported separately in classification 6901.

For other operations of cities, towns, counties, taxing districts, or state government, see chapter 296-17A WAC classifications: 0803, 1301, 1501, 1507, 4902, 4906, 5305, 5306, 5307, 6901, 6904, 6905, 7103, and 7201.

Special note: This coverage is optional for volunteer law enforcement officers of cities, towns, counties, taxing districts, Native American tribal councils, and state agencies. To elect coverage for volunteer law enforcement officers, the city, town, county, taxing district, Native American tribal council, or state agency must submit

a completed Application for Elective Coverage of Excluded Employments to the department. Conditions of coverage are outlined on the application. If coverage is provided, all law enforcement officers must be included. See relevant rules, including WAC 296-17-925, 296-17-930, 296-17-935, and 296-17-35201 for reporting instructions and record-keeping requirements.

For administrative purposes, classification 6906 is divided into the following subclassifications:

6906-00 Volunteer law enforcement officers of cities and towns - Medical aid only

6906-01 Volunteer law enforcement officers of counties, taxing districts and Native American tribal councils - Medical aid only

6906-02 Volunteer law enforcement officers of state agencies - Medical aid only

WAC 296-17A-6901 Classification 6901.

((6901-00)) Volunteers

~~((Applies to the medical aid coverage for volunteers of state agencies, municipal corporations, political subdivisions, or private nonprofit charitable organizations. Medical aid coverage is mandatory for volunteers of state agencies. Medical aid coverage is optional for volunteers of city, county, town, special district, municipal corporations, political subdivisions, or nonprofit charitable organizations.~~

~~This classification excludes student volunteers of private sector employers who are to be reported separately in classification 6901-01; volunteer law enforcement officers of cities, towns, counties and taxing districts for whom medical aid only coverage has been elected who are to be reported separately in classification 6906; and volunteer law enforcement officers of cities, towns, counties, or Native American tribal councils for whom full coverage has been elected who are to be reported separately in classification 6905.~~

~~**Special note:** To elect coverage for volunteers, employers or charitable organizations must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.~~

6901-01 Student volunteers

~~Applies to the medical aid coverage for student volunteers. Medical aid coverage is optional for student volunteers. A student volunteer is defined as a student who is enrolled in a public school (kindergarten level through grade 12), is participating as a volunteer in a program authorized or sponsored by the public school to provide work based learning experiences, and who receives no wages for their volunteer services. Maintenance and reimbursement for actual expenses incurred in performing assigned duties are not considered wages.~~

~~This classification excludes volunteer workers for state agencies, local government agencies and private nonprofit charitable organizations who are to be reported separately in classification 6901-00; volunteer law enforcement officers of cities, towns, counties and taxing districts for whom medical aid only coverage has been elected who are to be reported separately in classification 6906; and volunteer law enforcement officers of cities, towns, counties, or Native American tribal councils for whom full coverage has been elected who are to be reported separately in classification 6905.~~

~~**Special note:** To elect coverage for student volunteers, employers or charitable organizations must submit a completed Application for Optional Coverage to the department. Conditions of coverage are outlined on the application. State Fund workers' compensation is not provided to volunteer firemen covered by chapter 41.24 RCW and emergency services workers covered by chapter 38.52 RCW.)) Applies to the medical aid coverage for volunteers of state agencies, municipal corporations, political subdivisions, private nonprofit charitable organizations, and student volunteers and/or unpaid students as defined in chapter 51.12 RCW.~~

~~• Medical aid coverage is mandatory for volunteers of state agencies.~~

• Medical aid coverage is optional for volunteers of cities, counties, towns, special districts, municipal corporations, political subdivisions, private nonprofit charitable organizations, and for qualifying student volunteers and/or unpaid students as defined in chapter 51.12 RCW.

This classification excludes:

• Volunteer law enforcement officers of cities, towns, counties and taxing districts for whom medical aid only coverage has been elected who are to be reported separately in classification 6906; and

• Volunteer law enforcement officers of cities, towns, counties, or Native American tribal councils for whom full coverage has been elected who are to be reported separately in classification 6905.

Special note: See relevant rules, including WAC 296-17-925, 296-17-930, 296-17-935, and 296-17-35201 for reporting instructions and recordkeeping requirements. To elect coverage for qualified volunteers, employers or charitable organizations must submit a completed Application for Elective Coverage of Excluded Employment form to the department. State Fund workers' compensation is not provided to volunteer firefighters covered by chapter 41.24 RCW, nor to emergency services workers covered by chapter 38.52 RCW.

For administrative purposes, classification 6901 is divided into the following subclassifications:

6901-00 Volunteers of state agencies, cities, counties, towns, municipal corporations, political subdivisions, or private nonprofit charitable organizations

6901-01 Student volunteers, unpaid students

A student volunteer is defined as a student who is:

• Currently enrolled in a public or private K-12 school or state public or private institution of higher education; and

• Participating as a student volunteer in a program authorized by the school; and

• Performing duties for the employer without receiving wages for their volunteer services. Maintenance and reimbursement for actual expenses necessarily incurred in performing the assigned duties are not considered wages.

An unpaid student is defined as a student who is:

• Currently enrolled in a state public or private institution of higher education; and

• Participating in an unpaid work-based learning program (including cooperative education, clinical experience, and internship programs) authorized by the school; and

• Performing duties for the employer without receiving wages for their services; and

• Receiving credit towards completing the school program, certification, or degree from an institution of higher education. Maintenance and reimbursement for actual expenses necessarily incurred in performing the assigned duties are not considered wages. Credit towards completing the school program, certification, or degree are not considered wages.