

**RCW 82.02.240 Professional employer organizations—Liability for certain taxes and fees.** (1) A professional employer organization is not liable for any tax imposed by or under the authority of this title or Title 35 RCW or any other tax, fee, or charge that the department administers based solely on the activities or status of a covered employee having a coemployment relationship with the professional employer organization.

(2) This subsection does not exempt a professional employer organization from:

- (a) Any tax imposed by or under the authority of this or any other title based on:
  - (i) Professional employer services provided by the professional employer organization; or
  - (ii) The status or activities of employees of the professional employer organization that are not covered employees coemployed with a client; or
- (b) The duty to withhold, collect, report, and remit payroll-related and unemployment taxes as required by state law and regulation.

(3) The definitions in RCW 82.04.540 apply to this section.  
[2006 c 301 s 8.]

**Effective date—Act does not affect application of Title 50 or 51 RCW—2006 c 301:** See notes following RCW 82.32.710.