

**RCW 50.36.020 Violations by employers.** (1) Any person required under this title to collect, account for and pay over any contributions imposed by this title, who willfully fails to collect or truthfully account for and pay over such contributions, and any person who willfully attempts in any manner to evade or defeat any contributions imposed by this title or the payment thereof, is guilty of a gross misdemeanor and shall, in addition to other penalties provided by law, upon conviction thereof, be fined not more than five thousand dollars, or imprisoned for up to three hundred sixty-four days, or both, together with the costs of prosecution.

(2) The term "person" as used in this section includes an officer or individual in the employment of a corporation, or a member or individual in the employment of a partnership, who as such officer, individual or member is under a duty to perform the act in respect of which the violation occurs. A corporation may likewise be prosecuted under this section and may be subjected to fine and payment of costs of prosecution as prescribed herein for a person. [2011 c 96 s 44; 2003 c 53 s 280; 1953 ex.s. c 8 s 23; 1945 c 35 s 181; Rem. Supp. 1945 s 9998-320. Prior: 1943 c 127 s 12; 1941 c 253 s 13.]

**Findings—Intent—2011 c 96:** See note following RCW 9A.20.021.

**Intent—Effective date—2003 c 53:** See notes following RCW 2.48.180.

*Crimes and punishment: Titles 9, 9A RCW.*