

WAC 192-300-190 Are owners of entities covered for unemployment insurance purposes? Businesses identified in RCW 50.04.080 and 50.04.090 include business entities such as limited liability companies, limited liability partnerships, etc. There is no employer-employee relationship in the services provided to the business by the owners, as defined in RCW 50.04.100. Therefore, owners, such as "members" of a limited liability company, partners of a partnership, or owners of a sole proprietorship are not covered for unemployment insurance purposes.

[Statutory Authority: RCW 50.12.010, 50.12.040. WSR 10-23-064, § 192-300-190, filed 11/12/10, effective 12/13/10; WSR 00-05-067, § 192-300-190, filed 2/15/00, effective 3/17/00.]