WAC 296-14-4128 When may the department impute wages in cases where willful misrepresentation has been determined? The department may impute wages when:

- The worker is self-employed; or
- Appropriate payroll records are not available; or
- The employer is paying the worker in cash or material without maintaining appropriate payroll records; or
- There is no employer but the worker has engaged in a repeated pattern of work-type activities or has willfully misrepresented his or her physical restrictions.

[Statutory Authority: RCW 51.04.010, 51.04.020, and 2004 c 243. WSR 04-20-024, § 296-14-4128, filed 9/28/04, effective 11/1/04.]