



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3196.2015 – B&O Deduction for Affiliated Qualified Employers of Record

This ETA clarifies when a person is a qualified employer of record eligible for a business and occupation (B&O) tax deduction from gross income for employee costs under RCW 82.04.43393 when the person is providing paymaster services. The ETA includes related examples.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

A handwritten signature in black ink, appearing to read "K. Dixon".

Kevin Dixon, Tax Policy Manager – ETAs and Special Projects

