



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3192.2014

This ETA explains when a professional employer organization (PEO) providing employer services is eligible for a business and occupation tax deduction from gross income for qualifying costs paid to or on behalf of covered employees under RCW 82.04.540 and includes examples.

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

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OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
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