Title of rule and other identifying information: (Describe Subject) Adopt new rule in Chapter 192-100 defining the term “equity and good conscience.” Adopt new rule in Chapter 192-330 WAC related to negotiated settlements of unemployment taxes, interest, and penalties owed by an employer. Amend WAC 192-220-030, WAC 192-230-110, and WAC 192-230-130 relating to waivers and negotiated settlements of unemployment benefit overpayments.

Purpose of the proposal and its anticipated effects, including any changes in existing rules: New rules are adopted to define the term “equity and good conscience” and to describe how the term pertains to negotiated settlements between the department and employers for unemployment taxes, interest, or penalties owed by an employer. WAC 192-220-030, WAC 192-230-110, and WAC 192-230-130 are also amended to implement statutory changes and clarify policies related to waivers and negotiated settlements of benefit overpayments.

Reasons supporting proposal: The rules implement statutory changes to RCW 50.20.190 and RCW 50.24.020 adopted by the 2013 Legislature.
Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.

Name of proponent: (person or organization) Employment Security Department

Name of agency personnel responsible for:

<table>
<thead>
<tr>
<th>Name</th>
<th>Office Location</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Drafting..............</td>
<td>Juanita Myers</td>
<td>212 Maple Park, Olympia (360) 902-9665</td>
</tr>
<tr>
<td>Implementation.......</td>
<td>Juanita Myers</td>
<td>212 Maple Park, Olympia (360) 902-9665</td>
</tr>
<tr>
<td>Enforcement..........</td>
<td>Neil Gorrell</td>
<td>212 Maple Park, Olympia (360) 902-9303</td>
</tr>
</tbody>
</table>

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

☐ Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:
Name:  
Address:  
phone ( )
fax ( )
e-mail

☒ No. Explain why no statement was prepared.

The proposed rules do not have a disproportionate impact on small business.

Is a cost-benefit analysis required under RCW 34.05.328?

☒ Yes  A preliminary cost-benefit analysis may be obtained by contacting:
Name: Juanita Myers
Address: Employment Security Department
P.O. Box 9046
Olympia WA 98507-9046

phone (360) 902-9665
fax (360) 902-0911
e-mail jmyers@esd.wa.gov

☐ No:  Please explain: