



INTRODUCTION

Pursuant to RCW 34.05.328, the Employment Security Department (Department) hereby places into the rulemaking file an implementation plan for adopting WAC 192-320-066, which establishes eligibility criteria and application processes for the COVID-19 Unemployment Account.

PLAN TO IMPLEMENT AND ENFORCE THE RULE

The Department is providing information regarding the background, eligibility requirements, and application process on the Department's web page (<https://esd.wa.gov/employer-taxes/offset>). Employers may apply online, download a copy of the application from the Department's webpage, or contact the Account Management Center (855-829-9243) to request that a paper application be mailed to them. Applications must be either received or postmarked by September 30, 2020.

PLAN TO INFORM AND EDUCATE AFFECTED PERSONS ABOUT THE RULE

The Department is communicating through the agency's online presence, including the Department's web page and social media. The Department will also send application materials and rulemaking findings to stakeholders.

PLAN TO PROMOTE AND ASSIST VOLUNTARY COMPLIANCE

The plan to promote and assist voluntary compliance will be identical to the plan to inform and educate affected persons about the rule.

PLAN TO EVALUATE WHETHER THE RULES ACHIEVE THE PURPOSE FOR WHICH THEY WERE ADOPTED

The Department will review and either approve or deny applications and inform employers of the decision. Once all applications have been processed, the Department will determine the offset for each business. The offset provided by the program will be included in the employer's 2021 tax rate.