

Pursuant to RCW 34.05.328, the Employment Security Department (Department) hereby places into the rulemaking file an analysis of the determinations required by RCW 34.05.328(1).

- a) In the 2020 Regular Session, the Legislature passed Engrossed House Bill 2965 (Laws of 2020, ch. 7), codified as RCW 50.29.100, which, among other things, creates a COVID-19 unemployment account and appropriates funds into the account for the purposes of reducing specified benefit charges to eligible employers.
 - b) Rulemaking is necessary in order to establish which employers are eligible to apply for benefit charge reduction, which benefit charges are eligible to be reduced, and the process for how employers can apply for benefit charge reduction.
 - c) A cost-benefit analysis has been prepared by the Employment Security Department. The cost-benefit analysis is available on the Department's webpage. (<https://www.esd.wa.gov/newsroom/rulemaking/covid-19-emergency-account>)
 - d) Under both the preliminary and final cost-benefit analysis, the Department determined the probable benefits of the rule are greater than its probable costs.
 - e) The rule being adopted represents the least burdensome alternative.
 - f) The rule does not require those to whom it applies to take an action that violates the requirements of another federal or state law.
 - g) The rule does not impose any performance requirements on public or private entities.
 - h) This rule does not differ from any other federal regulation or statute.
 - i) The Department has coordinated this rule, to the maximum extent practicable, with other federal, state, and local laws applicable to the same activity or subject matter.
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