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# Final Cost-Benefit Analysis

## COVID 19 Emergency Rules – Phase 3

### Introduction

Pursuant to RCW 34.05.328, the Employment Security Department (Department) hereby analyzes the costs and benefits of permanently adopting emergency rules (phase 3) adopted in response to the COVID-19 pandemic.

### Costs

#### COSTS FOR THE DEPARTMENT

The Department does not anticipate additional costs to implement the rules. The Department implemented the needed changes when the emergency rules were adopted in 2020 and 2021.

#### COSTS FOR THE PUBLIC

The rules amended by the COVID 19 Emergency Rules – Phase 3 rulemaking do not create additional tax burden on employers.

### Benefits

The rules amended by the COVID 19 Emergency Rules – Phase 3 rulemaking provide flexibility for both employers and claimants in the case of a declared health emergency.

### Conclusion

The rule change supports the Department’s mission to develop the nation’s best and most future-ready workforce with opportunities for all by providing additional benefits and thereby economic stability to claimants while imposing negligible costs across the employer base. Therefore, the Department concludes the probable benefits of the proposed rule are greater than its probable costs.