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**HOUSE BILL 1343**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Representatives Hoff, Stokesbary, Chambers, Corry, Ybarra, Dufault, Barkis, Walen, Dent, Eslick, Dye, Walsh, Schmick, Boehnke, and Gilday

Read first time 01/21/21. Referred to Committee on Labor & Workplace Standards.

1 AN ACT Relating to providing employer relief in unemployment  
2 insurance by relieving COVID-19-related benefit charges, providing  
3 contribution relief, making appropriations to rebuild the  
4 unemployment trust fund and making clarifying changes; amending RCW  
5 28B.50.030, 50.16.030, 50.20.010, 50.20.020, 50.20.118, 50.20.120,  
6 50.24.014, 50.29.021, 50.29.026, 50.29.027, 50.29.041, 50.29.062,  
7 50.29.063, 50.44.060, and 50.60.110; reenacting and amending RCW  
8 50.20.050 and 50.29.025; adding new sections to chapter 50.04 RCW;  
9 adding a new section to chapter 50.60 RCW; adding a new section to  
10 chapter 50.24 RCW; creating a new section; repealing RCW 50.20.1201  
11 and 50.20.1202; making an appropriation; providing an expiration  
12 date; and declaring an emergency.

13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

14 **Sec. 1.** RCW 28B.50.030 and 2015 c 55 s 226 are each amended to  
15 read as follows:

16 The definitions in this section apply throughout this chapter  
17 unless the context clearly requires otherwise.

18 (1) "Adult education" means all education or instruction,  
19 including academic, vocational education or training, basic skills  
20 and literacy training, and "occupational education" provided by  
21 public educational institutions, including common school districts

1 for persons who are eighteen years of age and over or who hold a high  
2 school diploma or certificate. However, "adult education" shall not  
3 include academic education or instruction for persons under twenty-  
4 one years of age who do not hold a high school degree or diploma and  
5 who are attending a public high school for the sole purpose of  
6 obtaining a high school diploma or certificate, nor shall "adult  
7 education" include education or instruction provided by any four-year  
8 public institution of higher education.

9 (2) "Applied baccalaureate degree" means a baccalaureate degree  
10 awarded by a college under RCW 28B.50.810 for successful completion  
11 of a program of study that is:

12 (a) Specifically designed for individuals who hold an associate  
13 of applied science degree, or its equivalent, in order to maximize  
14 application of their technical course credits toward the  
15 baccalaureate degree; and

16 (b) Based on a curriculum that incorporates both theoretical and  
17 applied knowledge and skills in a specific technical field.

18 (3) "Board" means the workforce training and education  
19 coordinating board.

20 (4) "Board of trustees" means the local community and technical  
21 college board of trustees established for each college district  
22 within the state.

23 (5) "Center of excellence" means a community or technical college  
24 designated by the college board as a statewide leader in  
25 industry-specific, community and technical college workforce  
26 education and training.

27 (6) "College board" means the state board for community and  
28 technical colleges created by this chapter.

29 (7) "Common school board" means a public school district board of  
30 directors.

31 (8) "Community college" includes those higher education  
32 institutions that conduct education programs under RCW 28B.50.020.

33 (9) "Director" means the administrative director for the state  
34 system of community and technical colleges.

35 (10) "Dislocated forest product worker" means a forest products  
36 worker who: (a)(i) Has been terminated or received notice of  
37 termination from employment and is unlikely to return to employment  
38 in the individual's principal occupation or previous industry because  
39 of a diminishing demand for his or her skills in that occupation or  
40 industry; or (ii) is self-employed and has been displaced from his or

1 her business because of the diminishing demand for the business'  
2 services or goods; and (b) at the time of last separation from  
3 employment, resided in or was employed in a rural natural resources  
4 impact area.

5 (11) "Dislocated salmon fishing worker" means a finfish products  
6 worker who: (a)(i) Has been terminated or received notice of  
7 termination from employment and is unlikely to return to employment  
8 in the individual's principal occupation or previous industry because  
9 of a diminishing demand for his or her skills in that occupation or  
10 industry; or (ii) is self-employed and has been displaced from his or  
11 her business because of the diminishing demand for the business's  
12 services or goods; and (b) at the time of last separation from  
13 employment, resided in or was employed in a rural natural resources  
14 impact area.

15 (12) "District" means any one of the community and technical  
16 college districts created by this chapter.

17 (13) "Forest products worker" means a worker in the forest  
18 products industries affected by the reduction of forest fiber  
19 enhancement, transportation, or production. The workers included  
20 within this definition shall be determined by the employment security  
21 department, but shall include workers employed in the industries  
22 assigned the major group standard industrial classification codes  
23 "24" and "26" and the industries involved in the harvesting and  
24 management of logs, transportation of logs and wood products,  
25 processing of wood products, and the manufacturing and distribution  
26 of wood processing and logging equipment. The commissioner may adopt  
27 rules further interpreting these definitions. (~~For the purposes of~~  
28 ~~this subsection, "standard industrial classification code" means the~~  
29 ~~code identified in RCW 50.29.025(3).~~)

30 (14) "High employer demand program of study" means an  
31 apprenticeship, or an undergraduate or graduate certificate or degree  
32 program in which the number of students prepared for employment per  
33 year from in-state institutions is substantially less than the number  
34 of projected job openings per year in that field, statewide or in a  
35 substate region.

36 (15) "K-12 system" means the public school program including  
37 kindergarten through the twelfth grade.

38 (16) "Occupational education" means education or training that  
39 will prepare a student for employment that does not require a  
40 baccalaureate degree, and education and training that will prepare a

1 student for transfer to bachelor's degrees in professional fields,  
2 subject to rules adopted by the college board.

3 (17) "Qualified institutions of higher education" means:

4 (a) Washington public community and technical colleges;

5 (b) Private career schools that are members of an accrediting  
6 association recognized by rule of the student achievement council for  
7 the purposes of chapter 28B.92 RCW; and

8 (c) Washington state apprenticeship and training council-approved  
9 apprenticeship programs.

10 (18) "Rural natural resources impact area" means:

11 (a) A nonmetropolitan county, as defined by the 1990 decennial  
12 census, that meets three of the five criteria set forth in subsection  
13 (19) of this section;

14 (b) A nonmetropolitan county with a population of less than forty  
15 thousand in the 1990 decennial census, that meets two of the five  
16 criteria as set forth in subsection (19) of this section; or

17 (c) A nonurbanized area, as defined by the 1990 decennial census,  
18 that is located in a metropolitan county that meets three of the five  
19 criteria set forth in subsection (19) of this section.

20 (19) For the purposes of designating rural natural resources  
21 impact areas, the following criteria shall be considered:

22 (a) A lumber and wood products employment location quotient at or  
23 above the state average;

24 (b) A commercial salmon fishing employment location quotient at  
25 or above the state average;

26 (c) Projected or actual direct lumber and wood products job  
27 losses of one hundred positions or more;

28 (d) Projected or actual direct commercial salmon fishing job  
29 losses of one hundred positions or more; and

30 (e) An unemployment rate twenty percent or more above the state  
31 average. The counties that meet these criteria shall be determined by  
32 the employment security department for the most recent year for which  
33 data is available. For the purposes of administration of programs  
34 under this chapter, the United States post office five-digit zip code  
35 delivery areas will be used to determine residence status for  
36 eligibility purposes. For the purpose of this definition, a zip code  
37 delivery area of which any part is ten miles or more from an  
38 urbanized area is considered nonurbanized. A zip code totally  
39 surrounded by zip codes qualifying as nonurbanized under this  
40 definition is also considered nonurbanized. The office of financial

1 management shall make available a zip code listing of the areas to  
2 all agencies and organizations providing services under this chapter.

3 (20) "Salmon fishing worker" means a worker in the finfish  
4 industry affected by 1994 or future salmon disasters. The workers  
5 included within this definition shall be determined by the employment  
6 security department, but shall include workers employed in the  
7 industries involved in the commercial and recreational harvesting of  
8 finfish including buying and processing finfish. The commissioner may  
9 adopt rules further interpreting these definitions.

10 (21) "System" means the state system of community and technical  
11 colleges, which shall be a system of higher education.

12 (22) "Technical college" includes those higher education  
13 institutions with the mission of conducting occupational education,  
14 basic skills, literacy programs, and offering on short notice, when  
15 appropriate, programs that meet specific industry needs. For purposes  
16 of this chapter, technical colleges shall include the following  
17 college districts as created in RCW 28B.50.040: The twenty-fifth  
18 college district, the twenty-sixth college district, the twenty-  
19 seventh college district, the twenty-eighth college district, and the  
20 twenty-ninth college district.

21 NEW SECTION. **Sec. 2.** A new section is added to chapter 50.04  
22 RCW to read as follows:

23 "Public health emergency" means a declaration or order that  
24 covers the jurisdiction where the unemployed individual was working  
25 on the date the individual became unemployed concerning any  
26 dangerous, contagious, or infectious diseases, including a pandemic,  
27 and is issued as follows:

28 (1) The president of the United States has declared a national or  
29 regional emergency;

30 (2) The governor of Washington declared a state of emergency  
31 under RCW 43.06.010(12); or

32 (3) The governor or state executive of another state where the  
33 unemployed individual was working at the time of the declaration  
34 declared a state of emergency.

35 NEW SECTION. **Sec. 3.** A new section is added to chapter 50.04  
36 RCW to read as follows:

37 "Department" means the employment security department, unless the  
38 context clearly indicates otherwise.

1       **Sec. 4.** RCW 50.16.030 and 2011 c 4 s 4 are each amended to read  
2 as follows:

3       ~~(1) ((a) Except as provided in (b) and (c) of this subsection,~~  
4 ~~moneys))~~ Moneys shall be requisitioned from this state's account in  
5 the unemployment trust fund solely for the payment of benefits and  
6 repayment of loans from the federal government to guarantee solvency  
7 of the unemployment compensation fund in accordance with regulations  
8 prescribed by the commissioner, except that money credited to this  
9 state's account pursuant to section 903 of the social security act,  
10 as amended, shall be used exclusively as provided in subsection (5)  
11 of this section. The commissioner shall from time to time requisition  
12 from the unemployment trust fund such amounts, not exceeding the  
13 amounts standing to its account therein, as ~~((he or she))~~ the  
14 commissioner deems necessary for the payment of benefits for a  
15 reasonable future period. Upon receipt thereof the treasurer shall  
16 deposit such moneys in the benefit account and shall issue his or her  
17 warrants for the payment of benefits solely from such benefits  
18 account.

19       ~~((b) During fiscal year 2006, moneys for the payment of regular~~  
20 ~~benefits as defined in RCW 50.22.010 shall be requisitioned in the~~  
21 ~~following order:~~

22       ~~(i) First, from the moneys credited to this state's account in~~  
23 ~~the unemployment trust fund pursuant to section 903 of the social~~  
24 ~~security act, as amended in section 209 of the temporary extended~~  
25 ~~unemployment compensation act of 2002 (42 U.S.C. Sec. 1103(d)), the~~  
26 ~~amount equal to the amount of benefits charged that exceed the~~  
27 ~~contributions paid in the four consecutive calendar quarters ending~~  
28 ~~on June 30, 2006, because the social cost factor contributions that~~  
29 ~~employers are subject to under RCW 50.29.025(2)(b)(ii)(B) are less~~  
30 ~~than the social cost factor contributions that these employers would~~  
31 ~~have been subject to if RCW 50.29.025(2)(b)(ii)(A) had applied to~~  
32 ~~these employers; and~~

33       ~~(ii) Second, after the requisitioning required under (b)(i) of~~  
34 ~~this subsection, from all other moneys credited to this state's~~  
35 ~~account in the unemployment trust fund.~~

36       ~~(c) During fiscal years 2012 and 2013, if moneys are credited to~~  
37 ~~this state's account in the unemployment trust fund pursuant to~~  
38 ~~section 903(f)(3) of the social security act, as amended in section~~  
39 ~~2003 of the American recovery and reinvestment act of 2009 (42 U.S.C.~~  
40 ~~Sec. 1103(f)(3)), moneys for the payment of regular benefits as~~

1 ~~defined in RCW 50.22.010 shall be requisitioned in the following~~  
2 ~~order:~~

3 ~~(i) First, from the moneys credited to this state's account in~~  
4 ~~the unemployment trust fund pursuant to section 903 of the social~~  
5 ~~security act, as amended in section 2003 of the American recovery and~~  
6 ~~reinvestment act of 2009 (42 U.S.C. Sec. 1103(f)), a total amount~~  
7 ~~during the two-year period consisting of fiscal years 2012 and 2013~~  
8 ~~that is equal to the total amount of temporary benefit increases~~  
9 ~~under RCW 50.20.1202. This subsection shall not be construed as~~  
10 ~~requiring that the total amount be requisitioned in each of these~~  
11 ~~fiscal years; and~~

12 ~~(ii) Second, after the requisitioning required under (c) (i) of~~  
13 ~~this subsection, from all other moneys credited to this state's~~  
14 ~~account in the unemployment trust fund.)~~

15 (2) Expenditures of such moneys in the benefit account and  
16 refunds from the clearing account shall not be subject to any  
17 provisions of law requiring specific appropriations or other formal  
18 release by state officers of money in their custody, and RCW  
19 43.01.050, as amended, shall not apply. All warrants issued by the  
20 treasurer for the payment of benefits and refunds shall bear the  
21 signature of the treasurer and the countersignature of the  
22 commissioner, or his or her duly authorized agent for that purpose.

23 (3) Any balance of moneys requisitioned from the unemployment  
24 trust fund which remains unclaimed or unpaid in the benefit account  
25 after the expiration of the period for which sums were requisitioned  
26 shall either be deducted from estimates for, and may be utilized for  
27 the payment of, benefits during succeeding periods, or in the  
28 discretion of the commissioner, shall be redeposited with the  
29 secretary of the treasury of the United States of America to the  
30 credit of this state's account in the unemployment trust fund.

31 (4) Money credited to the account of this state in the  
32 unemployment trust fund by the secretary of the treasury of the  
33 United States of America pursuant to section 903 of the social  
34 security act, as amended, may be requisitioned and used for the  
35 payment of expenses incurred for the administration of this title  
36 pursuant to a specific appropriation by the legislature, provided  
37 that the expenses are incurred and the money is requisitioned after  
38 the enactment of an appropriation law which:

39 (a) Specifies the purposes for which such money is appropriated  
40 and the amounts appropriated therefor;

1 (b) Limits the period within which such money may be obligated to  
2 a period ending not more than two years after the date of the  
3 enactment of the appropriation law; and

4 (c) Limits the amount which may be obligated during a twelve-  
5 month period beginning on July 1st and ending on the next June 30th  
6 to an amount which does not exceed the amount by which (i) the  
7 aggregate of the amounts credited to the account of this state  
8 pursuant to section 903 of the social security act, as amended,  
9 during the same twelve-month period and the thirty-four preceding  
10 twelve-month periods, exceeds (ii) the aggregate of the amounts  
11 obligated pursuant to subsections (4) through (6) of this section and  
12 charged against the amounts credited to the account of this state  
13 during any of such thirty-five twelve-month periods. For the purposes  
14 of subsections (4) through (6) of this section, amounts obligated  
15 during any such twelve-month period shall be charged against  
16 equivalent amounts which were first credited and which are not  
17 already so charged; except that no amount obligated for  
18 administration during any such twelve-month period may be charged  
19 against any amount credited during such a twelve-month period earlier  
20 than the thirty-fourth twelve-month period preceding such period:  
21 PROVIDED, That any amount credited to this state's account under  
22 section 903 of the social security act, as amended, which has been  
23 appropriated for expenses of administration, whether or not withdrawn  
24 from the trust fund shall be excluded from the unemployment  
25 compensation fund balance for the purpose of experience rating credit  
26 determination.

27 (5) Money credited to the account of this state pursuant to  
28 section 903 of the social security act, as amended, may not be  
29 withdrawn or used except for the payment of benefits and for the  
30 payment of expenses of administration and of public employment  
31 offices pursuant to subsections (4) through (6) of this section.  
32 (~~However, moneys credited because of excess amounts in federal~~  
33 ~~accounts in federal fiscal years 1999, 2000, and 2001 shall be used~~  
34 ~~solely for the administration of the unemployment compensation~~  
35 ~~program and are not subject to appropriation by the legislature for~~  
36 ~~any other purpose.))~~

37 (6) Money requisitioned as provided in subsections (4) through  
38 (6) of this section for the payment of expenses of administration  
39 shall be deposited in the unemployment compensation fund, but until  
40 expended, shall remain a part of the unemployment compensation fund.



1 The commissioner shall maintain a separate record of the deposit,  
2 obligation, expenditure and return of funds so deposited. Any money  
3 so deposited which either will not be obligated within the period  
4 specified by the appropriation law or remains unobligated at the end  
5 of the period, and any money which has been obligated within the  
6 period but will not be expended, shall be returned promptly to the  
7 account of this state in the unemployment trust fund.

8 **Sec. 5.** RCW 50.20.010 and 2020 c 7 s 8 are each amended to read  
9 as follows:

10 (1) An unemployed individual shall be eligible to receive waiting  
11 period credits or benefits with respect to any week in his or her  
12 eligibility period only if the commissioner finds that:

13 (a) (~~He or she~~) The individual has registered for work at, and  
14 thereafter has continued to report at, an employment office in  
15 accordance with such regulation as the commissioner may prescribe,  
16 except that the commissioner may by regulation waive or alter either  
17 or both of the requirements of this subdivision as to individuals  
18 attached to regular jobs and as to such other types of cases or  
19 situations with respect to which the commissioner finds that the  
20 compliance with such requirements would be oppressive, or would be  
21 inconsistent with the purposes of this title;

22 (b) (~~He or she~~) The individual has filed an application for an  
23 initial determination and made a claim for waiting period credit or  
24 for benefits in accordance with the provisions of this title;

25 (c) (~~He or she~~) The individual is able to work, and is  
26 available for work in any trade, occupation, profession, or business  
27 for which (~~he or she~~) the individual is reasonably fitted.

28 (i) To be available for work, an individual must be ready, able,  
29 and willing, immediately to accept any suitable work which may be  
30 offered to him or her and must be actively seeking work pursuant to  
31 customary trade practices and through other methods when so directed  
32 by the commissioner or the commissioner's agents. If a labor  
33 agreement or dispatch rules apply, customary trade practices must be  
34 in accordance with the applicable agreement or rules.

35 (ii) Until June 30, 2021, an individual under quarantine or  
36 isolation, as defined by the department of health, as directed by a  
37 public health official during the novel coronavirus outbreak pursuant  
38 to the gubernatorial declaration of emergency of February 29, 2020,  
39 will meet the requirements of this subsection (1)(c) if the

1 individual is able to perform, available to perform, and actively  
2 seeking work which can be performed while under quarantine or  
3 isolation.

4 (iii) For the purposes of this subsection, "customary trade  
5 practices" includes compliance with an electrical apprenticeship  
6 training program that includes a recognized referral system under  
7 apprenticeship program standards approved by the Washington state  
8 apprenticeship and training council;

9 (d) (~~He or she~~) The individual has been unemployed for a  
10 waiting period of one week;

11 (e) (~~He or she~~) The individual participates in reemployment  
12 services if the individual has been referred to reemployment services  
13 pursuant to the profiling system established by the commissioner  
14 under RCW 50.20.011, unless the commissioner determines that:

15 (i) The individual has completed such services; or

16 (ii) There is justifiable cause for the claimant's failure to  
17 participate in such services; and

18 (f) As to weeks (~~beginning after March 31, 1981,~~) which fall  
19 within an extended benefit period as defined in RCW 50.22.010, the  
20 individual meets the terms and conditions of RCW 50.22.020 with  
21 respect to benefits claimed in excess of twenty-six times the  
22 individual's weekly benefit amount.

23 (2) An individual's eligibility period for regular benefits shall  
24 be coincident to his or her established benefit year. An individual's  
25 eligibility period for additional or extended benefits shall be the  
26 periods prescribed elsewhere in this title for such benefits.

27 **Sec. 6.** RCW 50.20.020 and 2010 c 8 s 13021 are each amended to  
28 read as follows:

29 No week shall be counted as a waiting period week(~~(~~

30 ~~1) if benefits have been paid with respect thereto, and~~

31 ~~(2) unless the individual was otherwise eligible for benefits~~  
32 ~~with respect thereto, and~~

33 ~~(3) unless it occurs within the benefit year which includes the~~  
34 ~~week with respect to which he or she claims payment of benefits))~~ if  
35 benefits have been paid for that week, the individual was otherwise  
36 eligible for benefits, and it occurs within the benefit year which  
37 includes the week with respect to which the individual claims payment  
38 of benefits.

1       **Sec. 7.** RCW 50.20.050 and 2009 c 493 s 3 and 2009 c 247 s 1 are  
2 each reenacted and amended to read as follows:

3       (1) With respect to ~~((claims that have an effective date on or~~  
4 ~~after January 4, 2004, and for separations that occur before~~  
5 ~~September 6, 2009)) separations that occur on or after September 6,~~  
6 ~~2009, and for separations that occur before April 4, 2021:~~

7       (a) ~~((An individual))~~ A claimant shall be disqualified from  
8 benefits beginning with the first day of the calendar week in which  
9 ~~((he or she has))~~ the claimant left work voluntarily without good  
10 cause and thereafter for seven calendar weeks and until ~~((he or she~~  
11 ~~has obtained))~~ the claimant obtains bona fide work in employment  
12 covered by this title and earned wages in that employment equal to  
13 seven times ~~((his or her))~~ the claimant's weekly benefit amount. Good  
14 cause reasons to leave work are limited to reasons listed in (b) of  
15 this subsection.

16       The disqualification shall continue if the work obtained is a  
17 mere sham to qualify for benefits and is not bona fide work. In  
18 determining whether work is of a bona fide nature, the commissioner  
19 shall consider factors including but not limited to the following:

20       (i) The duration of the work;

21       (ii) The extent of direction and control by the employer over the  
22 work; and

23       (iii) The level of skill required for the work in light of the  
24 ~~((individual's))~~ the claimant's training and experience.

25       (b) ~~((An individual))~~ A claimant has good cause and is not  
26 disqualified from benefits under (a) of this subsection ~~((when))~~ only  
27 under the following circumstances:

28       (i) ~~((He or she))~~ The claimant has left work to accept a bona  
29 fide offer of bona fide work as described in (a) of this subsection;

30       (ii) The separation was necessary because of the illness or  
31 disability of the claimant or the death, illness, or disability of a  
32 member of the claimant's immediate family if:

33       (A) The claimant pursued all reasonable alternatives to preserve  
34 ~~((his or her))~~ the claimant's employment status by requesting a leave  
35 of absence, by having promptly notified the employer of the reason  
36 for the absence, and by having promptly requested reemployment when  
37 again able to assume employment. These alternatives need not be  
38 pursued, however, when they would have been a futile act, including  
39 those instances when the futility of the act was a result of a  
40 recognized labor/management dispatch system; and

1 (B) The claimant terminated ~~((his or her))~~ the claimant's  
2 employment status, and is not entitled to be reinstated to the same  
3 position or a comparable or similar position;

4 ~~(iii) ((A) With respect to claims that have an effective date  
5 before July 2, 2006, he or she: (I))~~ The claimant: (A) Left work to  
6 relocate for the ~~((spouse's))~~ employment ~~((that, due to a mandatory  
7 military transfer: (1) Is outside the existing labor market area; and  
8 (2) is in Washington or another state that, pursuant to statute, does  
9 not consider such an individual to have left work voluntarily without  
10 good cause; and (II) remained employed as long as was reasonable  
11 prior to the move;~~

12 ~~(B) With respect to claims that have an effective date on or  
13 after July 2, 2006, he or she: (I) Left work to relocate for the  
14 spouse's employment that, due to a mandatory military transfer, is  
15 outside the existing labor market area; and (II) remained employed as  
16 long as was reasonable prior to the move)~~ of a spouse or domestic  
17 partner that is outside the existing labor market area; and (B)  
18 remained employed as long as was reasonable prior to the move;

19 (iv) The separation was necessary to protect the claimant or the  
20 claimant's immediate family members from domestic violence, as  
21 defined in RCW 26.50.010, or stalking, as defined in RCW 9A.46.110;

22 (v) The ~~((individual's))~~ claimant's usual compensation was  
23 reduced by twenty-five percent or more;

24 (vi) The ~~((individual's))~~ claimant's usual hours were reduced by  
25 twenty-five percent or more;

26 (vii) The ~~((individual's))~~ claimant's worksite changed, such  
27 change caused a material increase in distance or difficulty of  
28 travel, and, after the change, the commute was greater than is  
29 customary for workers in the ~~((individual's))~~ claimant's job  
30 classification and labor market;

31 (viii) The ~~((individual's))~~ claimant's worksite safety  
32 deteriorated, the ~~((individual))~~ claimant reported such safety  
33 deterioration to the employer, and the employer failed to correct the  
34 hazards within a reasonable period of time;

35 (ix) The ~~((individual))~~ claimant left work because of illegal  
36 activities in the ~~((individual's))~~ claimant's worksite, the  
37 ~~((individual))~~ claimant reported such activities to the employer, and  
38 the employer failed to end such activities within a reasonable period  
39 of time;

1 (x) The (~~individual's~~) claimant's usual work was changed to  
2 work that violates the (~~individual's~~) claimant's religious  
3 convictions or sincere moral beliefs; or

4 (xi) The (~~individual~~) claimant left work to enter an  
5 apprenticeship program approved by the Washington state  
6 apprenticeship training council. Benefits are payable beginning  
7 Sunday of the week prior to the week in which the (~~individual~~)  
8 claimant begins active participation in the apprenticeship program.

9 (2) With respect to separations that occur on or after  
10 (~~September 6, 2009~~) April 4, 2021:

11 (a) (~~An individual~~) A claimant shall be disqualified from  
12 benefits beginning with the first day of the calendar week in which  
13 (~~he or she~~) the claimant has left work voluntarily without good  
14 cause and thereafter for seven calendar weeks and until (~~he or she~~)  
15 the claimant has obtained bona fide work in employment covered by  
16 this title and earned wages in that employment equal to seven times  
17 (~~his or her~~) the claimant's weekly benefit amount. Good cause  
18 reasons to leave work are limited to reasons listed in (b) of this  
19 subsection.

20 The disqualification shall continue if the work obtained is a  
21 mere sham to qualify for benefits and is not bona fide work. In  
22 determining whether work is of a bona fide nature, the commissioner  
23 shall consider factors including but not limited to the following:

24 (i) The duration of the work;

25 (ii) The extent of direction and control by the employer over the  
26 work; and

27 (iii) The level of skill required for the work in light of the  
28 (~~individual's~~) claimant's training and experience.

29 (b) (~~An individual~~) A claimant has good cause and is not  
30 disqualified from benefits under (a) of this subsection only under  
31 the following circumstances:

32 (i) (~~He or she~~) The claimant has left work to accept a bona  
33 fide offer of bona fide work as described in (a) of this subsection;

34 (ii) The separation was necessary because of the illness or  
35 disability of the claimant or the death, illness, or disability of a  
36 member of the claimant's immediate family if:

37 (A) The claimant (~~pursued all reasonable alternatives~~) to  
38 preserve (~~his or her~~) the claimant's employment status by  
39 requesting a leave of absence, by having promptly notified the  
40 employer of the reason for the absence, and by having promptly

1 requested reemployment when again able to assume employment. These  
2 alternatives need not be pursued, however, when they would have been  
3 a futile act, including those instances when the futility of the act  
4 was a result of a recognized labor/management dispatch system; and

5 (B) The claimant terminated (~~his or her~~) the claimant's  
6 employment status, and is not entitled to be reinstated to the same  
7 position or a comparable or similar position;

8 (iii) The claimant: (A) Left work to relocate for the employment  
9 of a spouse or domestic partner that is outside the existing labor  
10 market area; and (B) remained employed as long as was reasonable  
11 prior to the move;

12 (iv) The separation was necessary to protect the claimant or the  
13 claimant's immediate family members from domestic violence, as  
14 defined in RCW 26.50.010, or stalking, as defined in RCW 9A.46.110;

15 (v) The (~~individual's~~) claimant's usual compensation was  
16 reduced by twenty-five percent or more;

17 (vi) The (~~individual's~~) claimant's usual hours were reduced by  
18 twenty-five percent or more;

19 (vii) The (~~individual's~~) claimant's worksite changed, such  
20 change caused a material increase in distance or difficulty of  
21 travel, and, after the change, the commute was greater than is  
22 customary for workers in the individual's job classification and  
23 labor market;

24 (viii) The (~~individual's~~) claimant's worksite safety  
25 deteriorated, the (~~individual~~) claimant reported such safety  
26 deterioration to the employer, and the employer failed to correct the  
27 hazards within a reasonable period of time;

28 (ix) The (~~individual~~) claimant left work because of illegal  
29 activities in the (~~individual's~~) claimant's worksite, the  
30 (~~individual~~) claimant reported such activities to the employer, and  
31 the employer failed to end such activities within a reasonable period  
32 of time;

33 (x) The (~~individual's~~) claimant's usual work was changed to  
34 work that violates the (~~individual's~~) claimant's religious  
35 convictions or sincere moral beliefs; or

36 (xi) The (~~individual~~) claimant left work to enter an  
37 apprenticeship program approved by the Washington state  
38 apprenticeship training council. Benefits are payable beginning  
39 Sunday of the week prior to the week in which the (~~individual~~)  
40 claimant begins active participation in the apprenticeship program.

1 (3) Notwithstanding subsection ~~((2))~~ (1) of this section, ~~((for~~  
2 ~~separations occurring on or after July 26, 2009, an individual))~~ a  
3 claimant who was simultaneously employed in full-time employment and  
4 part-time employment and is otherwise eligible for benefits from the  
5 loss of the full-time employment shall not be disqualified from  
6 benefits because the ~~((individual))~~ claimant:

7 (a) Voluntarily quit the part-time employment before the loss of  
8 the full-time employment; and

9 (b) Did not have prior knowledge that ~~((he or she))~~ the claimant  
10 would be separated from full-time employment.

11 **Sec. 8.** RCW 50.20.118 and 1982 1st ex.s. c 18 s 7 are each  
12 amended to read as follows:

13 ~~((Notwithstanding any other provision of this chapter, an~~  
14 ~~otherwise eligible individual shall not be denied benefits for any~~  
15 ~~week because he or she is in training approved under section~~  
16 ~~236(a)(1) of the Trade Act of 1974, P.L. 93-618, nor may that~~  
17 ~~individual be denied benefits for any such week by reason of leaving~~  
18 ~~work which is not suitable employment to enter such training, or for~~  
19 ~~failure to meet any requirement of federal or state law for any such~~  
20 ~~week which relates to the individual's availability for work, active~~  
21 ~~search for work, or refusal to accept work.~~

22 ~~((2) For the purposes of this section, "suitable employment"~~  
23 ~~means, with respect to an individual, work of a substantially equal~~  
24 ~~or higher skill level than the individual's past adversely affected~~  
25 ~~employment (as described for the purposes of the Trade Act of 1974,~~  
26 ~~P.L. 93-618), if the wages for such work are not less than eighty~~  
27 ~~percent of the individual's average weekly wage as determined for the~~  
28 ~~purposes of the Trade Act of 1974, P.L. 93-618.))~~ For purposes of  
29 this section, "adversely affected worker," "approved training," "on-  
30 the-job training," and "suitable employment" have the same definition  
31 as in 20 C.F.R. Part 618.

32 (2) An adversely affected worker may not be denied benefits  
33 because:

34 (a) Such worker is enrolled in or participating in approved  
35 training;

36 (b) Such worker refuses work to which the department referred  
37 such worker because such work either would require discontinuation of  
38 approved training or interfere with successful participation in  
39 approved training;

1 (c) Such worker quits work that was not suitable employment and  
2 it was reasonable and necessary to quit in order to begin or continue  
3 approved training. This includes temporary employment the worker may  
4 have engaged in during a break in training;

5 (d) Such worker continues full-time or part-time employment while  
6 participating in approved training; or

7 (e) Such worker leaves on-the-job training within the first 30  
8 days because the on-the-job training is not meeting the requirements  
9 of section 236(c)(1)(B) of the trade act of 1974, P.L. 96-618, as  
10 amended.

11 **Sec. 9.** RCW 50.20.120 and 2011 c 4 s 2 are each amended to read  
12 as follows:

13 ~~((Except as provided in RCW 50.20.1201 and 50.20.1202, benefits~~  
14 ~~shall be payable as provided in this section.))~~

15 (1) ~~((For claims with an effective date on or after April 4,~~  
16 ~~2004, benefits))~~ Benefits shall be payable to any eligible individual  
17 during the individual's benefit year in a maximum amount equal to the  
18 lesser of twenty-six times the weekly benefit amount, as determined  
19 in subsection (2) of this section, or one-third of the individual's  
20 base year wages under this title.

21 (2) ~~((For claims with an effective date on or after April 24,~~  
22 ~~2005, an))~~ An individual's weekly benefit amount shall be an amount  
23 equal to three and eighty-five one-hundredths percent of the average  
24 quarterly wages of the individual's total wages during the two  
25 quarters of the individual's base year in which such total wages were  
26 highest.

27 (3) The maximum and minimum amounts payable weekly shall be  
28 determined as of each June 30th to apply to benefit years beginning  
29 in the twelve-month period immediately following such June 30th.

30 (a) The maximum amount payable weekly shall be either four  
31 hundred ninety-six dollars or sixty-three percent of the "average  
32 weekly wage" for the calendar year preceding such June 30th,  
33 whichever is greater.

34 (b) The minimum amount payable weekly shall be fifteen percent of  
35 the "average weekly wage" for the calendar year preceding such June  
36 30th.

37 (4) If any weekly benefit, maximum benefit, or minimum benefit  
38 amount computed herein is not a multiple of one dollar, it shall be  
39 reduced to the next lower multiple of one dollar.



1       **Sec. 10.**     RCW 50.24.014 and 2016 sp.s. c 36 s 941 are each  
2 amended to read as follows:

3       (1)(a) A separate and identifiable account to provide for the  
4 financing of special programs to assist the unemployed is established  
5 in the administrative contingency fund. All money in this account  
6 shall be expended solely for the purposes of this title and for no  
7 other purposes whatsoever. Contributions to this account shall accrue  
8 and become payable by each employer, except employers as described in  
9 RCW 50.44.010 and 50.44.030 who have properly elected to make  
10 payments in lieu of contributions, taxable local government employers  
11 as described in RCW 50.44.035, and those employers who are required  
12 to make payments in lieu of contributions, at a basic rate of two  
13 one-hundredths of one percent. The amount of wages subject to tax  
14 shall be determined under RCW 50.24.010.

15       (b) A separate and identifiable account is established in the  
16 administrative contingency fund for financing the employment security  
17 department's administrative costs under RCW 50.22.150 and 50.22.155  
18 and the costs under RCW 50.22.150(11) and 50.22.155 (1)(m) and  
19 (2)(m). All money in this account shall be expended solely for the  
20 purposes of this title and for no other purposes whatsoever.  
21 Contributions to this account shall accrue and become payable by each  
22 employer, except employers as described in RCW 50.44.010 and  
23 50.44.030 who have properly elected to make payments in lieu of  
24 contributions, taxable local government employers as described in RCW  
25 50.44.035, those employers who are required to make payments in lieu  
26 of contributions, those employers described under RCW  
27 50.29.025(~~((+2))~~) (1)(d), and those qualified employers assigned rate  
28 class 20 or rate class 40, as applicable, under RCW 50.29.025, at a  
29 basic rate of one one-hundredth of one percent. The amount of wages  
30 subject to tax shall be determined under RCW 50.24.010. Any amount of  
31 contributions payable under this subsection (1)(b) that exceeds the  
32 amount that would have been collected at a rate of four one-  
33 thousandths of one percent must be deposited in the account created  
34 in (a) of this subsection.

35       (2)(a) Contributions under this section shall become due and be  
36 paid by each employer under rules as the commissioner may prescribe,  
37 and shall not be deducted, in whole or in part, from the remuneration  
38 of individuals in the employ of the employer. Any deduction in  
39 violation of this section is unlawful.

1 (b) In the payment of any contributions under this section, a  
2 fractional part of a cent shall be disregarded unless it amounts to  
3 one-half cent or more, in which case it shall be increased to one  
4 cent.

5 (3) If the commissioner determines that federal funding has been  
6 increased to provide financing for the services specified in chapter  
7 50.62 RCW, the commissioner shall direct that collection of  
8 contributions under this section be terminated on the following  
9 January 1st.

10 ~~((4) During the 2015-2017 fiscal biennium, the legislature may  
11 transfer into the unrestricted administrative contingency fund and  
12 into the state general fund from the account in subsection (1)(b) of  
13 this section such amounts as reflect the excess fund balance of the  
14 account.))~~

15 **Sec. 11.** RCW 50.29.021 and 2020 c 86 s 3 are each amended to  
16 read as follows:

17 (1)(a) An experience rating account shall be established and  
18 maintained for each employer, except employers as described in RCW  
19 50.44.010, 50.44.030, and 50.50.030 who have properly elected to make  
20 payments in lieu of contributions, taxable local government employers  
21 as described in RCW 50.44.035, and those employers who are required  
22 to make payments in lieu of contributions, based on existing records  
23 of the employment security department.

24 (b) Benefits paid to an eligible individual shall be charged to  
25 the experience rating accounts of each of such individual's employers  
26 during the individual's base year in the same ratio that the wages  
27 paid by each employer to the individual during the base year bear to  
28 the wages paid by all employers to that individual during that base  
29 year, except as otherwise provided in this section.

30 (c) When the eligible individual's separating employer is a  
31 covered contribution paying base year employer, benefits paid to the  
32 eligible individual shall be charged to the experience rating account  
33 of only the individual's separating employer if the individual  
34 qualifies for benefits under:

35 (i) RCW 50.20.050 (1)(b)(i) or (2)(b)(i), as applicable, and  
36 became unemployed after having worked and earned wages in the bona  
37 fide work; or

38 (ii) RCW 50.20.050 (1)(b)(v) through (x) or (2)(b)(v) through  
39 (x).

1 (2) The legislature finds that certain benefit payments, in whole  
2 or in part, should not be charged to the experience rating accounts  
3 of employers except those employers described in RCW 50.44.010,  
4 50.44.030, and 50.50.030 who have properly elected to make payments  
5 in lieu of contributions, taxable local government employers  
6 described in RCW 50.44.035, and those employers who are required to  
7 make payments in lieu of contributions, as follows:

8 (a) Benefits paid to any individual later determined to be  
9 ineligible shall not be charged to the experience rating account of  
10 any contribution paying employer, except as provided in subsection  
11 (4) of this section.

12 (b) Benefits paid to an individual filing under the provisions of  
13 chapter 50.06 RCW shall not be charged to the experience rating  
14 account of any contribution paying employer only if:

15 (i) The individual files under RCW 50.06.020(1) after receiving  
16 crime victims' compensation for a disability resulting from a  
17 nonwork-related occurrence; or

18 (ii) The individual files under RCW 50.06.020(2).

19 (c) Benefits paid which represent the state's share of benefits  
20 payable as extended benefits defined under RCW 50.22.010(6) shall not  
21 be charged to the experience rating account of any contribution  
22 paying employer.

23 (d) In the case of individuals who requalify for benefits under  
24 RCW 50.20.050 or 50.20.060, benefits based on wage credits earned  
25 prior to the disqualifying separation shall not be charged to the  
26 experience rating account of the contribution paying employer from  
27 whom that separation took place.

28 (e) Benefits paid to an individual who qualifies for benefits  
29 under RCW 50.20.050 (1)(b) (iv) or (xi) or (2)(b) (iv) or (xi), as  
30 applicable, shall not be charged to the experience rating account of  
31 any contribution paying employer.

32 (f) (~~(With respect to claims with an effective date on or after~~  
33 ~~the first Sunday following April 22, 2005, benefits)) Benefits paid  
34 that exceed the benefits that would have been paid if the weekly  
35 benefit amount for the claim had been determined as one percent of  
36 the total wages paid in the individual's base year shall not be  
37 charged to the experience rating account of any contribution paying  
38 employer. This subsection (2)(f) does not apply to the calculation of  
39 contribution rates under RCW 50.29.025 for rate year 2010 and  
40 thereafter.~~

1       (g) ~~((The forty-five dollar increase paid as part of an~~  
2 ~~individual's weekly benefit amount as provided in RCW 50.20.1201 and~~  
3 ~~the twenty-five dollar increase paid as part of an individual's~~  
4 ~~weekly benefit amount as provided in RCW 50.20.1202 shall not be~~  
5 ~~charged to the experience rating account of any contribution paying~~  
6 ~~employer.~~

7       ~~(h) With respect to claims where the minimum amount payable~~  
8 ~~weekly is increased to one hundred fifty-five dollars pursuant to RCW~~  
9 ~~50.20.1201(3), benefits paid that exceed the benefits that would have~~  
10 ~~been paid if the minimum amount payable weekly had been calculated~~  
11 ~~pursuant to RCW 50.20.120 shall not be charged to the experience~~  
12 ~~rating account of any contribution paying employer.~~

13       ~~(i))~~ Upon approval of an individual's training benefits plan  
14 submitted in accordance with RCW 50.22.155(2), an individual is  
15 considered enrolled in training, and regular benefits beginning with  
16 the week of approval shall not be charged to the experience rating  
17 account of any contribution paying employer.

18       ~~((j))~~ (h) Training benefits paid to an individual under RCW  
19 50.22.155 shall not be charged to the experience rating account of  
20 any contribution paying employer.

21       (i)(i) Benefits paid during the one week waiting period when the  
22 one week waiting period is fully paid or fully reimbursed by the  
23 federal government shall not be charged to the experience rating  
24 account of any contribution paying employer.

25       (ii) In the event the one week waiting period is partially paid  
26 or partially reimbursed by the federal government, the department  
27 may, by rule, elect to not charge, in full or in part, benefits paid  
28 during the one week waiting period to the experience rating account  
29 of any contribution paying employer.

30       (j) Benefits paid for all weeks starting with the week ending  
31 March 28, 2020, and ending with the week ending May 30, 2020, shall  
32 not be charged to the experience rating account of any contribution  
33 paying employer.

34       (k) Benefits paid for all weeks starting with the week ending  
35 June 6, 2020, and ending with the week in which the governor  
36 terminates the state of emergency first declared in proclamation  
37 20-05, where the benefits paid are for separations directly or  
38 indirectly caused by the COVID-19 pandemic or related governor  
39 proclamations or executive orders.

1 (3) (a) A contribution paying base year employer, except employers  
2 as provided in subsection (5) of this section, not otherwise eligible  
3 for relief of charges for benefits under this section, may receive  
4 such relief if the benefit charges result from payment to an  
5 individual who:

6 (i) Last left the employ of such employer voluntarily for reasons  
7 not attributable to the employer;

8 (ii) Was discharged for misconduct or gross misconduct connected  
9 with his or her work not a result of inability to meet the minimum  
10 job requirements;

11 (iii) Is unemployed as a result of closure or severe curtailment  
12 of operation at the employer's plant, building, worksite, or other  
13 facility. This closure must be for reasons directly attributable to a  
14 catastrophic occurrence such as fire, flood, or other natural  
15 disaster, or to the presence of any dangerous, contagious, or  
16 infectious disease that is the subject of a public health emergency  
17 at the employer's plant, building, worksite, or other facility;

18 (iv) Continues to be employed on a regularly scheduled permanent  
19 part-time basis by a base year employer and who at some time during  
20 the base year was concurrently employed and subsequently separated  
21 from at least one other base year employer. Benefit charge relief  
22 ceases when the employment relationship between the employer  
23 requesting relief and the claimant is terminated. This subsection  
24 does not apply to shared work employers under chapter 50.60 RCW;

25 (v) Continues to be employed on a regularly scheduled permanent  
26 part-time basis by a base year employer and who qualified for two  
27 consecutive unemployment claims where wages were attributable to at  
28 least one employer who employed the individual in both base years.  
29 Benefit charge relief ceases when the employment relationship between  
30 the employer requesting relief and the claimant is terminated. This  
31 subsection does not apply to shared work employers under chapter  
32 50.60 RCW;

33 (vi) Was hired to replace an employee who is a member of the  
34 military reserves or National Guard and was called to federal active  
35 military service by the president of the United States and is  
36 subsequently laid off when that employee is reemployed by their  
37 employer upon release from active duty within the time provided for  
38 reemployment in RCW 73.16.035;

39 (vii) Worked for an employer for twenty weeks or less, and was  
40 laid off at the end of temporary employment when that employee

1 temporarily replaced a permanent employee receiving family or medical  
2 leave benefits under Title 50A RCW, and the layoff is due to the  
3 return of that permanent employee. This subsection (3)(a)(vii)  
4 applies to claims with an effective date on or after January 1, 2020;  
5 or

6 (viii) Was discharged because the individual was unable to  
7 satisfy a job prerequisite required by law or administrative rule.

8 (b) The employer requesting relief of charges under this  
9 subsection must request relief in writing within thirty days  
10 following mailing to the last known address of the notification of  
11 the valid initial determination of such claim, stating the date and  
12 reason for the separation or the circumstances of continued  
13 employment. The commissioner, upon investigation of the request,  
14 shall determine whether relief should be granted.

15 (4) When a benefit claim becomes invalid due to an amendment or  
16 adjustment of a report where the employer failed to report or  
17 inaccurately reported hours worked or remuneration paid, or both, all  
18 benefits paid will be charged to the experience rating account of the  
19 contribution paying employer or employers that originally filed the  
20 incomplete or inaccurate report or reports. An employer who  
21 reimburses the trust fund for benefits paid to workers and who fails  
22 to report or inaccurately reported hours worked or remuneration paid,  
23 or both, shall reimburse the trust fund for all benefits paid that  
24 are based on the originally filed incomplete or inaccurate report or  
25 reports.

26 (5) An employer's experience rating account may not be relieved  
27 of charges for a benefit payment and an employer who reimburses the  
28 trust fund for benefit payments may not be credited for a benefit  
29 payment if a benefit payment was made because the employer or  
30 employer's agent failed to respond timely or adequately to a written  
31 request of the department for information relating to the claim or  
32 claims without establishing good cause for the failure and the  
33 employer or employer's agent has a pattern of such failures. The  
34 commissioner has the authority to determine whether the employer has  
35 good cause under this subsection.

36 (a) For the purposes of this subsection, "adequately" means  
37 providing accurate information of sufficient quantity and quality  
38 that would allow a reasonable person to determine eligibility for  
39 benefits.

1 (b) (i) For the purposes of this subsection, "pattern" means a  
2 benefit payment was made because the employer or employer's agent  
3 failed to respond timely or adequately to a written request of the  
4 department for information relating to a claim or claims without  
5 establishing good cause for the failure, if the greater of the  
6 following calculations for an employer is met:

7 (A) At least three times in the previous two years; or

8 (B) Twenty percent of the total current claims against the  
9 employer.

10 (ii) If an employer's agent is utilized, a pattern is established  
11 based on each individual client employer that the employer's agent  
12 represents.

13 **Sec. 12.** RCW 50.29.025 and 2011 c 4 s 16 and 2011 c 3 s 3 are  
14 each reenacted and amended to read as follows:

15 (1) ~~((For contributions assessed for rate years 2005 through~~  
16 ~~2009, the contribution rate for each employer subject to~~  
17 ~~contributions under RCW 50.24.010 shall be the sum of the array~~  
18 ~~calculation factor rate and the graduated social cost factor rate~~  
19 ~~determined under this subsection, and the solvency surcharge~~  
20 ~~determined under RCW 50.29.041, if any.~~

21 ~~(a) The array calculation factor rate shall be determined as~~  
22 ~~follows:~~

23 ~~(i) An array shall be prepared, listing all qualified employers~~  
24 ~~in ascending order of their benefit ratios. The array shall show for~~  
25 ~~each qualified employer: (A) Identification number; (B) benefit~~  
26 ~~ratio; and (C) taxable payrolls for the four consecutive calendar~~  
27 ~~quarters immediately preceding the computation date and reported to~~  
28 ~~the employment security department by the cut-off date.~~

29 ~~(ii) Each employer in the array shall be assigned to one of forty~~  
30 ~~rate classes according to his or her benefit ratio as follows, and,~~  
31 ~~except as provided in RCW 50.29.026, the array calculation factor~~  
32 ~~rate for each employer in the array shall be the rate specified in~~  
33 ~~the rate class to which the employer has been assigned:~~

Benefit Ratio		Rate	Rate
		Class	(percent)
At least	Less than		
	0.000001	1	0.00

1	0.000001	0.001250	2	0.13
2	0.001250	0.002500	3	0.25
3	0.002500	0.003750	4	0.38
4	0.003750	0.005000	5	0.50
5	0.005000	0.006250	6	0.63
6	0.006250	0.007500	7	0.75
7	0.007500	0.008750	8	0.88
8	0.008750	0.010000	9	1.00
9	0.010000	0.011250	10	1.15
10	0.011250	0.012500	11	1.30
11	0.012500	0.013750	12	1.45
12	0.013750	0.015000	13	1.60
13	0.015000	0.016250	14	1.75
14	0.016250	0.017500	15	1.90
15	0.017500	0.018750	16	2.05
16	0.018750	0.020000	17	2.20
17	0.020000	0.021250	18	2.35
18	0.021250	0.022500	19	2.50
19	0.022500	0.023750	20	2.65
20	0.023750	0.025000	21	2.80
21	0.025000	0.026250	22	2.95
22	0.026250	0.027500	23	3.10
23	0.027500	0.028750	24	3.25
24	0.028750	0.030000	25	3.40
25	0.030000	0.031250	26	3.55
26	0.031250	0.032500	27	3.70
27	0.032500	0.033750	28	3.85
28	0.033750	0.035000	29	4.00
29	0.035000	0.036250	30	4.15
30	0.036250	0.037500	31	4.30
31	0.037500	0.040000	32	4.45
32	0.040000	0.042500	33	4.60



1	0.042500	0.045000	34	4.75
2	0.045000	0.047500	35	4.90
3	0.047500	0.050000	36	5.05
4	0.050000	0.052500	37	5.20
5	0.052500	0.055000	38	5.30
6	0.055000	0.057500	39	5.35
7	0.057500		40	5.40

8 ~~(b) The graduated social cost factor rate shall be determined as~~  
9 ~~follows:~~

10 ~~(i) (A) Except as provided in (b) (i) (B) and (C) of this~~  
11 ~~subsection, the commissioner shall calculate the flat social cost~~  
12 ~~factor for a rate year by dividing the total social cost by the total~~  
13 ~~taxable payroll. The division shall be carried to the second decimal~~  
14 ~~place with the remaining fraction disregarded unless it amounts to~~  
15 ~~five hundredths or more, in which case the second decimal place shall~~  
16 ~~be rounded to the next higher digit. The flat social cost factor~~  
17 ~~shall be expressed as a percentage.~~

18 ~~(B) If, on the cut-off date, the balance in the unemployment~~  
19 ~~compensation fund is determined by the commissioner to be an amount~~  
20 ~~that will provide more than ten months of unemployment benefits, the~~  
21 ~~commissioner shall calculate the flat social cost factor for the rate~~  
22 ~~year immediately following the cut-off date by reducing the total~~  
23 ~~social cost by the dollar amount that represents the number of months~~  
24 ~~for which the balance in the unemployment compensation fund on the~~  
25 ~~cut-off date will provide benefits above ten months and dividing the~~  
26 ~~result by the total taxable payroll. However, the calculation under~~  
27 ~~this subsection (1) (b) (i) (B) for a rate year may not result in a flat~~  
28 ~~social cost factor that is more than four-tenths lower than the~~  
29 ~~calculation under (b) (i) (A) of this subsection for that rate year.~~

30 ~~For the purposes of this subsection, the commissioner shall~~  
31 ~~determine the number of months of unemployment benefits in the~~  
32 ~~unemployment compensation fund using the benefit cost rate for the~~  
33 ~~average of the three highest calendar benefit cost rates in the~~  
34 ~~twenty consecutive completed calendar years immediately preceding the~~  
35 ~~cut-off date or a period of consecutive calendar years immediately~~  
36 ~~preceding the cut-off date that includes three recessions, if longer.~~

1 ~~(C) The minimum flat social cost factor calculated under this~~  
2 ~~subsection (1) (b) shall be six-tenths of one percent, except that if~~  
3 ~~the balance in the unemployment compensation fund is determined by~~  
4 ~~the commissioner to be an amount that will provide:~~

5 ~~(I) At least twelve months but less than fourteen months of~~  
6 ~~unemployment benefits, the minimum shall be five-tenths of one~~  
7 ~~percent; or~~

8 ~~(II) At least fourteen months of unemployment benefits, the~~  
9 ~~minimum shall be five-tenths of one percent, except that, for~~  
10 ~~employers in rate class 1, the minimum shall be forty-five hundredths~~  
11 ~~of one percent.~~

12 ~~(ii) (A) Except as provided in (b) (ii) (B) of this subsection, the~~  
13 ~~graduated social cost factor rate for each employer in the array is~~  
14 ~~the flat social cost factor multiplied by the percentage specified as~~  
15 ~~follows for the rate class to which the employer has been assigned in~~  
16 ~~(a) (ii) of this subsection, except that the sum of an employer's~~  
17 ~~array calculation factor rate and the graduated social cost factor~~  
18 ~~rate may not exceed six and five-tenths percent or, for employers~~  
19 ~~whose North American industry classification system code is within~~  
20 ~~"111," "112," "1141," "115," "3114," "3117," "42448," or "49312," may~~  
21 ~~not exceed six percent through rate year 2007 and may not exceed five~~  
22 ~~and seven-tenths percent for rate years 2008 and 2009:~~

23 ~~(I) Rate class 1 - 78 percent;~~

24 ~~(II) Rate class 2 - 82 percent;~~

25 ~~(III) Rate class 3 - 86 percent;~~

26 ~~(IV) Rate class 4 - 90 percent;~~

27 ~~(V) Rate class 5 - 94 percent;~~

28 ~~(VI) Rate class 6 - 98 percent;~~

29 ~~(VII) Rate class 7 - 102 percent;~~

30 ~~(VIII) Rate class 8 - 106 percent;~~

31 ~~(IX) Rate class 9 - 110 percent;~~

32 ~~(X) Rate class 10 - 114 percent;~~

33 ~~(XI) Rate class 11 - 118 percent; and~~

34 ~~(XII) Rate classes 12 through 40 - 120 percent.~~

35 ~~(B) For contributions assessed beginning July 1, 2005, through~~  
36 ~~December 31, 2007, for employers whose North American industry~~  
37 ~~classification system code is "111," "112," "1141," "115," "3114,"~~  
38 ~~"3117," "42448," or "49312," the graduated social cost factor rate is~~  
39 ~~zero.~~

40 ~~(iii) For the purposes of this section:~~

1 ~~(A) "Total social cost" means the amount calculated by~~  
2 ~~subtracting the array calculation factor contributions paid by all~~  
3 ~~employers with respect to the four consecutive calendar quarters~~  
4 ~~immediately preceding the computation date and paid to the employment~~  
5 ~~security department by the cut-off date from the total unemployment~~  
6 ~~benefits paid to claimants in the same four consecutive calendar~~  
7 ~~quarters. To calculate the flat social cost factor for rate year~~  
8 ~~2005, the commissioner shall calculate the total social cost using~~  
9 ~~the array calculation factor contributions that would have been~~  
10 ~~required to be paid by all employers in the calculation period if (a)~~  
11 ~~of this subsection had been in effect for the relevant period. To~~  
12 ~~calculate the flat social cost factor for rate years 2010 and 2011,~~  
13 ~~the forty-five dollar increase paid as part of an individual's weekly~~  
14 ~~benefit amount as provided in RCW 50.20.1201 shall not be considered~~  
15 ~~for purposes of calculating the total unemployment benefits paid to~~  
16 ~~claimants in the four consecutive calendar quarters immediately~~  
17 ~~preceding the computation date.~~

18 ~~(B) "Total taxable payroll" means the total amount of wages~~  
19 ~~subject to tax, as determined under RCW 50.24.010, for all employers~~  
20 ~~in the four consecutive calendar quarters immediately preceding the~~  
21 ~~computation date and reported to the employment security department~~  
22 ~~by the cut-off date.~~

23 ~~(c) For employers who do not meet the definition of "qualified~~  
24 ~~employer" by reason of failure to pay contributions when due:~~

25 ~~(i) The array calculation factor rate shall be two-tenths higher~~  
26 ~~than that in rate class 40, except employers who have an approved~~  
27 ~~agency-deferred payment contract by September 30th of the previous~~  
28 ~~rate year. If any employer with an approved agency-deferred payment~~  
29 ~~contract fails to make any one of the succeeding deferred payments or~~  
30 ~~fails to submit any succeeding tax report and payment in a timely~~  
31 ~~manner, the employer's tax rate shall immediately revert to an array~~  
32 ~~calculation factor rate two-tenths higher than that in rate class 40;~~  
33 ~~and~~

34 ~~(ii) The social cost factor rate shall be the social cost factor~~  
35 ~~rate assigned to rate class 40 under (b) (ii) of this subsection.~~

36 ~~(d) For all other employers not qualified to be in the array:~~

37 ~~(i) For rate years 2005, 2006, and 2007:~~

38 ~~(A) The array calculation factor rate shall be a rate equal to~~  
39 ~~the average industry array calculation factor rate as determined by~~  
40 ~~the commissioner, plus fifteen percent of that amount; however, the~~

1 ~~rate may not be less than one percent or more than the array~~  
2 ~~calculation factor rate in rate class 40; and~~

3 ~~(B) The social cost factor rate shall be a rate equal to the~~  
4 ~~average industry social cost factor rate as determined by the~~  
5 ~~commissioner, plus fifteen percent of that amount, but not more than~~  
6 ~~the social cost factor rate assigned to rate class 40 under (b) (ii)~~  
7 ~~of this subsection.~~

8 ~~(ii) For contributions assessed for rate years 2008 and 2009:~~

9 ~~(A) The array calculation factor rate shall be a rate equal to~~  
10 ~~the average industry array calculation factor rate as determined by~~  
11 ~~the commissioner, multiplied by the history factor, but not less than~~  
12 ~~one percent or more than the array calculation factor rate in rate~~  
13 ~~class 40;~~

14 ~~(B) The social cost factor rate shall be a rate equal to the~~  
15 ~~average industry social cost factor rate as determined by the~~  
16 ~~commissioner, multiplied by the history factor, but not more than the~~  
17 ~~social cost factor rate assigned to rate class 40 under (b) (ii) of~~  
18 ~~this subsection; and~~

19 ~~(C) The history factor shall be based on the total amounts of~~  
20 ~~benefits charged and contributions paid in the three fiscal years~~  
21 ~~ending prior to the computation date by employers not qualified to be~~  
22 ~~in the array, other than employers in (c) of this subsection, who~~  
23 ~~were first subject to contributions in the calendar year ending three~~  
24 ~~years prior to the computation date. The commissioner shall calculate~~  
25 ~~the history ratio by dividing the total amount of benefits charged by~~  
26 ~~the total amount of contributions paid in this three-year period by~~  
27 ~~these employers. The division shall be carried to the second decimal~~  
28 ~~place with the remaining fraction disregarded unless it amounts to~~  
29 ~~five one-hundredths or more, in which case the second decimal place~~  
30 ~~shall be rounded to the next higher digit. The commissioner shall~~  
31 ~~determine the history factor according to the history ratio as~~  
32 ~~follows:~~

	History		History
	Ratio		Factor
			(percent)
	At least	Less than	
(I)		.95	90
(II)	.95	1.05	100

1  
2  
3  
4  
5  
6  
7  
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~~(2) For contributions assessed in rate year 2010 and thereafter,~~  
the)) The contribution rate for each employer subject to contributions under RCW 50.24.010 shall be the sum of the array calculation factor rate and the graduated social cost factor rate determined under this subsection, and the solvency surcharge determined under RCW 50.29.041, if any.

(a) The array calculation factor rate shall be determined as follows:

(i) An array shall be prepared, listing all qualified employers in ascending order of their benefit ratios. The array shall show for each qualified employer: (A) Identification number; (B) benefit ratio; and (C) taxable payrolls for the four consecutive calendar quarters immediately preceding the computation date and reported to the employment security department by the cut-off date.

(ii) Each employer in the array shall be assigned to one of forty rate classes according to his or her benefit ratio as follows, and, except as provided in RCW 50.29.026, the array calculation factor rate for each employer in the array shall be the rate specified in the rate class to which the employer has been assigned:

Benefit Ratio		Rate Class	Rate (percent)
At least	Less than		
	0.000001	1	0.00
0.000001	0.001250	2	0.11
0.001250	0.002500	3	0.22
0.002500	0.003750	4	0.33
0.003750	0.005000	5	0.43
0.005000	0.006250	6	0.54
0.006250	0.007500	7	0.65
0.007500	0.008750	8	0.76
0.008750	0.010000	9	0.88
0.010000	0.011250	10	1.01
0.011250	0.012500	11	1.14
0.012500	0.013750	12	1.28

1	0.013750	0.015000	13	1.41
2	0.015000	0.016250	14	1.54
3	0.016250	0.017500	15	1.67
4	0.017500	0.018750	16	1.80
5	0.018750	0.020000	17	1.94
6	0.020000	0.021250	18	2.07
7	0.021250	0.022500	19	2.20
8	0.022500	0.023750	20	2.38
9	0.023750	0.025000	21	2.50
10	0.025000	0.026250	22	2.63
11	0.026250	0.027500	23	2.75
12	0.027500	0.028750	24	2.88
13	0.028750	0.030000	25	3.00
14	0.030000	0.031250	26	3.13
15	0.031250	0.032500	27	3.25
16	0.032500	0.033750	28	3.38
17	0.033750	0.035000	29	3.50
18	0.035000	0.036250	30	3.63
19	0.036250	0.037500	31	3.75
20	0.037500	0.040000	32	4.00
21	0.040000	0.042500	33	4.25
22	0.042500	0.045000	34	4.50
23	0.045000	0.047500	35	4.75
24	0.047500	0.050000	36	5.00
25	0.050000	0.052500	37	5.15
26	0.052500	0.055000	38	5.25
27	0.055000	0.057500	39	5.30
28	0.057500		40	5.40

29 (b) The graduated social cost factor rate shall be determined as  
30 follows:

31 (i) (A) Except as provided in (b) (i) (B) and (C) of this  
32 subsection, the commissioner shall calculate the flat social cost  
33 factor for a rate year by dividing the total social cost by the total

1 taxable payroll. The division shall be carried to the second decimal  
2 place with the remaining fraction disregarded unless it amounts to  
3 five hundredths or more, in which case the second decimal place shall  
4 be rounded to the next higher digit. The flat social cost factor  
5 shall be expressed as a percentage.

6 (B) (I) If, on the cut-off date, the balance in the unemployment  
7 compensation fund is determined by the commissioner to be an amount  
8 that will provide more than ten months of unemployment benefits, the  
9 commissioner shall calculate the flat social cost factor for the rate  
10 year immediately following the cut-off date by reducing the total  
11 social cost by the dollar amount that represents the number of months  
12 for which the balance in the unemployment compensation fund on the  
13 cut-off date will provide benefits above ten months and dividing the  
14 result by the total taxable payroll. However, the calculation under  
15 this subsection (~~((2))~~) (1)(b)(i)(B) for a rate year may not result  
16 in a flat social cost factor that is more than four-tenths lower than  
17 the calculation under (b)(i)(A) of this subsection for that rate  
18 year. For rate year 2011 and thereafter, the calculation may not  
19 result in a flat social cost factor that is more than one and twenty-  
20 two one-hundredths percent except for rate year 2021 the calculation  
21 may not result in a flat social cost factor that is more than .25  
22 percent, for rate year 2022 the calculation may not result in a flat  
23 social cost factor that is more than .5 percent, for rate year 2023  
24 the calculation may not result in a flat social cost factor that is  
25 more than .75 percent, for rate year 2024 the calculation may not  
26 result in a flat social cost factor that is more than .85 percent,  
27 and for rate years 2025 through 2028 the calculation may not result  
28 in a flat social cost factor that is more than .9 percent.

29 (II) If, on the cut-off date, the balance in the unemployment  
30 compensation fund is determined by the commissioner to be an amount  
31 that will provide ten months of unemployment benefits or less, the  
32 flat social cost factor for the rate year immediately following the  
33 cut-off date may not increase by more than fifty percent over the  
34 previous rate year or may not exceed one and twenty-two one-  
35 hundredths percent, whichever is greater.

36 (III) For the purposes of this subsection (~~((2))~~) (1)(b), the  
37 commissioner shall determine the number of months of unemployment  
38 benefits in the unemployment compensation fund using the benefit cost  
39 rate for the average of the three highest calendar benefit cost rates  
40 in the twenty consecutive completed calendar years immediately

1 preceding the cut-off date or a period of consecutive calendar years  
2 immediately preceding the cut-off date that includes three  
3 recessions, if longer. (~~The twenty-five dollar increase paid as part~~  
4 ~~of an individual's weekly benefit amount as provided in RCW~~  
5 ~~50.20.1202 shall not be considered in calculating the benefit cost~~  
6 ~~rate when determining the number of months of unemployment benefits~~  
7 ~~in the unemployment compensation fund.))~~

8 (C) The minimum flat social cost factor calculated under this  
9 subsection (~~((2))~~) (1)(b) shall be six-tenths of one percent, except  
10 that if the balance in the unemployment compensation fund is  
11 determined by the commissioner to be an amount that will provide:

12 (I) At least ten months but less than eleven months of  
13 unemployment benefits, the minimum shall be five-tenths of one  
14 percent; or

15 (II) At least eleven months but less than twelve months of  
16 unemployment benefits, the minimum shall be forty-five hundredths of  
17 one percent; or

18 (III) At least twelve months but less than thirteen months of  
19 unemployment benefits, the minimum shall be four-tenths of one  
20 percent; or

21 (IV) At least thirteen months but less than fifteen months of  
22 unemployment benefits, the minimum shall be thirty-five hundredths of  
23 one percent; or

24 (V) At least fifteen months but less than seventeen months of  
25 unemployment benefits, the minimum shall be twenty-five hundredths of  
26 one percent; or

27 (VI) At least seventeen months but less than eighteen months of  
28 unemployment benefits, the minimum shall be fifteen hundredths of one  
29 percent; or

30 (VII) At least eighteen months of unemployment benefits, the  
31 minimum shall be fifteen hundredths of one percent through rate year  
32 2011 and shall be zero thereafter.

33 (ii) (~~((A) For rate years through 2010, the graduated social cost~~  
34 ~~factor rate for each employer in the array is the flat social cost~~  
35 ~~factor multiplied by the percentage specified as follows for the rate~~  
36 ~~class to which the employer has been assigned in (a)(ii) of this~~  
37 ~~subsection, except that the sum of an employer's array calculation~~  
38 ~~factor rate and the graduated social cost factor rate may not exceed~~  
39 ~~six percent or, for employers whose North American industry~~  
40 ~~classification system code is within "111," "112," "1141," "115,"~~



1 ~~"3114," "3117," "42448," or "49312," may not exceed five and four-~~  
2 ~~tenths percent:~~

3 ~~(I) Rate class 1 - 78 percent;~~

4 ~~(II) Rate class 2 - 82 percent;~~

5 ~~(III) Rate class 3 - 86 percent;~~

6 ~~(IV) Rate class 4 - 90 percent;~~

7 ~~(V) Rate class 5 - 94 percent;~~

8 ~~(VI) Rate class 6 - 98 percent;~~

9 ~~(VII) Rate class 7 - 102 percent;~~

10 ~~(VIII) Rate class 8 - 106 percent;~~

11 ~~(IX) Rate class 9 - 110 percent;~~

12 ~~(X) Rate class 10 - 114 percent;~~

13 ~~(XI) Rate class 11 - 118 percent; and~~

14 ~~(XII) Rate classes 12 through 40 - 120 percent.~~

15 ~~(B) For rate years 2011 and thereafter, the))~~ The graduated  
16 social cost factor rate for each employer in the array is the flat  
17 social cost factor multiplied by the percentage specified as follows  
18 for the rate class to which the employer has been assigned in (a) (ii)  
19 of this subsection, except that the sum of an employer's array  
20 calculation factor rate and the graduated social cost factor rate may  
21 not exceed six percent or, for employers whose North American  
22 industry classification system code is within "111," "112," "1141,"  
23 "115," "3114," "3117," "42448," or "49312," may not exceed five and  
24 four-tenths percent:

25 ~~((I))~~ (A) Rate class 1 - 40 percent;

26 ~~((II))~~ (B) Rate class 2 - 44 percent;

27 ~~((III))~~ (C) Rate class 3 - 48 percent;

28 ~~((IV))~~ (D) Rate class 4 - 52 percent;

29 ~~((V))~~ (E) Rate class 5 - 56 percent;

30 ~~((VI))~~ (F) Rate class 6 - 60 percent;

31 ~~((VII))~~ (G) Rate class 7 - 64 percent;

32 ~~((VIII))~~ (H) Rate class 8 - 68 percent;

33 ~~((IX))~~ (I) Rate class 9 - 72 percent;

34 ~~((X))~~ (J) Rate class 10 - 76 percent;

35 ~~((XI))~~ (K) Rate class 11 - 80 percent;

36 ~~((XII))~~ (L) Rate class 12 - 84 percent;

37 ~~((XIII))~~ (M) Rate class 13 - 88 percent;

38 ~~((XIV))~~ (N) Rate class 14 - 92 percent;

39 ~~((XV))~~ (O) Rate class 15 - 96 percent;

40 ~~((XVI))~~ (P) Rate class 16 - 100 percent;

1       ~~((XVII))~~ (Q) Rate class 17 - 104 percent;  
2       ~~((XVIII))~~ (R) Rate class 18 - 108 percent;  
3       ~~((XIX))~~ (S) Rate class 19 - 112 percent;  
4       ~~((XX))~~ (T) Rate class 20 - 116 percent; and  
5       ~~((XXI))~~ (U) Rate classes 21 through 40 - 120 percent.

6       (iii) For the purposes of this section:

7       (A) "Total social cost" means the amount calculated by  
8       subtracting the array calculation factor contributions paid by all  
9       employers with respect to the four consecutive calendar quarters  
10       immediately preceding the computation date and paid to the employment  
11       security department by the cut-off date from the total unemployment  
12       benefits paid to claimants in the same four consecutive calendar  
13       quarters. ~~((To calculate the flat social cost factor for rate years  
14       2012 and 2013, the twenty-five dollar increase paid as part of an  
15       individual's weekly benefit amount as provided in RCW 50.20.1202  
16       shall not be considered for purposes of calculating the total  
17       unemployment benefits paid to claimants in the four consecutive  
18       calendar quarters immediately preceding the computation date.))~~

19       (B) "Total taxable payroll" means the total amount of wages  
20       subject to tax, as determined under RCW 50.24.010, for all employers  
21       in the four consecutive calendar quarters immediately preceding the  
22       computation date and reported to the employment security department  
23       by the cut-off date.

24       (c) For employers who do not meet the definition of "qualified  
25       employer" by reason of failure to pay contributions when due:

26       (i) ~~((For rate years through 2010:~~

27       ~~(A) The array calculation factor rate shall be two-tenths higher  
28       than that in rate class 40, except employers who have an approved  
29       agency-deferred payment contract by September 30th of the previous  
30       rate year. If any employer with an approved agency-deferred payment  
31       contract fails to make any one of the succeeding deferred payments or  
32       fails to submit any succeeding tax report and payment in a timely  
33       manner, the employer's tax rate shall immediately revert to an array  
34       calculation factor rate two-tenths higher than that in rate class 40;  
35       and~~

36       ~~(B) The social cost factor rate shall be the social cost factor  
37       rate assigned to rate class 40 under (b) (ii) (A) of this subsection.~~

38       ~~(ii) For rate years 2011 and thereafter:))~~

39       (A) ~~((I))~~ For an employer who does not enter into an approved  
40       agency-deferred payment contract as described in (c) ~~((ii) (A) (II) or~~

1 ~~(III))~~ (i) (B) or (C) of this subsection, the array calculation  
2 factor rate shall be the rate it would have been if the employer had  
3 not been delinquent in payment plus an additional one percent or, if  
4 the employer is delinquent in payment for a second or more  
5 consecutive year, an additional two percent;

6 ~~((II))~~ (B) For an employer who enters an approved agency-  
7 deferred payment contract by September 30th of the previous rate  
8 year, the array calculation factor rate shall be the rate it would  
9 have been if the employer had not been delinquent in payment;

10 ~~((III))~~ (C) For an employer who enters an approved agency-  
11 deferred payment contract after September 30th of the previous rate  
12 year, but within thirty days of the date the department sent its  
13 first tax rate notice, the array calculation factor rate shall be the  
14 rate it would have been had the employer not been delinquent in  
15 payment plus an additional one-half of one percent or, if the  
16 employer is delinquent in payment for a second or more consecutive  
17 year, an additional one and one-half percent;

18 ~~((IV))~~ (D) For an employer who enters an approved agency-  
19 deferred payment contract as described in (c) ~~((ii) (A) (II) or (III))~~  
20 (i) (B) or (C) of this subsection, but who fails to make any one of  
21 the succeeding deferred payments or fails to submit any succeeding  
22 tax report and payment in a timely manner, the array calculation  
23 factor rate shall immediately revert to the applicable array  
24 calculation factor rate under (c) ~~((ii) (A) (I))~~ (i) (A) of this  
25 subsection; and

26 ~~((B))~~ (ii) The social cost factor rate shall be the social cost  
27 factor rate assigned to rate class 40 under (b) (ii) ~~((B))~~ (A) of  
28 this subsection.

29 (d) For all other employers not qualified to be in the array:

30 (i) The array calculation factor rate shall be a rate equal to  
31 the average industry array calculation factor rate as determined by  
32 the commissioner, multiplied by the history factor, but not less than  
33 one percent or more than the array calculation factor rate in rate  
34 class 40;

35 (ii) The social cost factor rate shall be a rate equal to the  
36 average industry social cost factor rate as determined by the  
37 commissioner, multiplied by the history factor, but not more than the  
38 social cost factor rate assigned to rate class 40 ~~((for the relevant  
39 year))~~ under (b) (ii) ~~((A) or (B))~~ of this subsection; and

1 (iii) The history factor shall be based on the total amounts of  
 2 benefits charged and contributions paid in the three fiscal years  
 3 ending prior to the computation date by employers not qualified to be  
 4 in the array, other than employers in (c) of this subsection, who  
 5 were first subject to contributions in the calendar year ending three  
 6 years prior to the computation date. The commissioner shall calculate  
 7 the history ratio by dividing the total amount of benefits charged by  
 8 the total amount of contributions paid in this three-year period by  
 9 these employers. The division shall be carried to the second decimal  
 10 place with the remaining fraction disregarded unless it amounts to  
 11 five one-hundredths or more, in which case the second decimal place  
 12 shall be rounded to the next higher digit. The commissioner shall  
 13 determine the history factor according to the history ratio as  
 14 follows:

	History		History
	Ratio		Factor
			(percent)
	At least	Less than	
15			
16			
17			
18			
19	(A)	.95	90
20	(B)	.95	100
21	(C)	1.05	115

22 ~~((3))~~ (2) Assignment of employers by the commissioner to  
 23 industrial classification, for purposes of this section, shall be in  
 24 accordance with established classification practices found in the  
 25 North American industry classification system code.

26 **Sec. 13.** RCW 50.29.026 and 2003 2nd sp.s. c 4 s 17 are each  
 27 amended to read as follows:

28 (1) ~~((Beginning with contributions assessed for rate year 1996,))~~  
 29 Except as provided in subsection (3) of this section, a qualified  
 30 employer's contribution rate ~~((applicable for rate years beginning~~  
 31 ~~before January 1, 2005,))~~ or array calculation factor rate  
 32 ~~((applicable for rate years beginning on or after January 1, 2005,))~~  
 33 determined under RCW 50.29.025 may be modified as follows:

34 (a) Subject to the limitations of this subsection, an employer  
 35 may make a voluntary contribution of an amount equal to part or all  
 36 of the benefits charged to the employer's account during the two  
 37 years most recently ended on June 30th that were used for the purpose

1 of computing the employer's contribution rate (~~applicable for rate~~  
2 ~~years beginning before January 1, 2005,~~) or array calculation factor  
3 rate (~~applicable for rate years beginning on or after January 1,~~  
4 ~~2005~~). On receiving timely payment of a voluntary contribution, plus  
5 a surcharge of ten percent of the amount of the voluntary  
6 contribution, the commissioner shall cancel the benefits equal to the  
7 amount of the voluntary contribution, excluding the surcharge, and  
8 compute a new benefit ratio for the employer. The employer shall then  
9 be assigned the contribution rate applicable for rate years beginning  
10 before January 1, 2005, or array calculation factor rate applicable  
11 for rate years beginning on or after January 1, 2005, applicable to  
12 the rate class within which the recomputed benefit ratio is included.  
13 The minimum amount of a voluntary contribution, excluding the  
14 surcharge, must be an amount that will result in a recomputed benefit  
15 ratio that is in a rate class at least four rate classes lower than  
16 the rate class that included the employer's original benefit ratio.

17 (b) Payment of a voluntary contribution is considered timely if  
18 received by the department during the period beginning on the date of  
19 mailing to the employer the notice of contribution rate (~~applicable~~  
20 ~~for rate years beginning before January 1, 2005, or notice of array~~  
21 ~~calculation factor rate applicable for rate years beginning on or~~  
22 ~~after January 1, 2005,~~) required under this title for the rate year  
23 for which the employer is seeking a modification of (~~his or her~~)  
24 the employer's rate and ending on February 15th of that rate year  
25 (~~or, for voluntary contributions for rate year 2000, ending on March~~  
26 ~~31, 2000~~).

27 (c) A benefit ratio may not be recomputed nor a rate be reduced  
28 under this section as a result of a voluntary contribution received  
29 after the payment period prescribed in (b) of this subsection.

30 (2) (~~This~~) Except as provided in subsection (3) of this  
31 section, this section does not apply to any employer who has not had  
32 an increase of at least twelve rate classes from the previous tax  
33 rate year.

34 (3) From the effective date of this section and until May 31,  
35 2026, the following applies:

36 (a) The surcharge in subsection (1)(a) of this section will not  
37 be charged or used in the calculations;

38 (b) The ending payment date in subsection (1)(b) of this section  
39 is March 31st;

1 (c) The minimum amount of a voluntary contribution must be an  
2 amount that will result in a recomputed benefit ratio that is in a  
3 rate class at least two rate classes lower than the rate class that  
4 included the employer's original benefit ratio; and

5 (d) This section does not apply to any employer who has not had  
6 an increase of at least eight rate classes from the previous tax rate  
7 year.

8 **Sec. 14.** RCW 50.29.027 and 1984 c 205 s 4 are each amended to  
9 read as follows:

10 (1) For the rate year beginning 1985 ((and each rate year  
11 thereafter)) until rate year 2021, a benefit ratio shall be computed  
12 for each qualified employer by dividing the total amount of benefits  
13 charged to the account of the employer during the forty-eight  
14 consecutive months immediately preceding the computation date by the  
15 taxable payrolls of the employer for the same forty-eight month  
16 period as reported to the department by the cut-off dates. The  
17 division shall be carried to the sixth decimal place with the  
18 remaining fraction, if any, disregarded.

19 (2) For the rate year 2022 and each rate year thereafter, a  
20 benefit ratio shall be computed for each qualified employer by  
21 dividing the total amount of benefits charged to the account of the  
22 employer during the 60 consecutive months immediately preceding the  
23 computation date by the taxable payrolls of the employer for the same  
24 60-month period as reported to the department by the cut-off dates.  
25 The division shall be carried to the sixth decimal place with the  
26 remaining fraction, if any, disregarded.

27 **Sec. 15.** RCW 50.29.041 and 2006 c 13 s 5 are each amended to  
28 read as follows:

29 ((Beginning with contributions assessed for rate year 2005))  
30 Except for contributions assessed for rate years 2021, 2022, 2023,  
31 2024, and 2025, the contribution rate of each employer subject to  
32 contributions under RCW 50.24.010 shall include a solvency surcharge  
33 determined as follows:

34 (1) This section shall apply to employers' contributions for a  
35 rate year immediately following a cut-off date only if, on the cut-  
36 off date, the balance in the unemployment compensation fund is  
37 determined by the commissioner to be an amount that will provide  
38 fewer than seven months of unemployment benefits.

1 (2) The solvency surcharge shall be the lowest rate necessary, as  
2 determined by the commissioner, but not more than two-tenths of one  
3 percent, to provide revenue during the applicable rate year that will  
4 fund unemployment benefits for the number of months that is the  
5 difference between nine months and the number of months for which the  
6 balance in the unemployment compensation fund on the cut-off date  
7 will provide benefits.

8 (3) The basis for determining the number of months of  
9 unemployment benefits shall be the same basis used in RCW  
10 50.29.025(~~((2))~~) (1)(b)(i)(B).

11 **Sec. 16.** RCW 50.29.062 and 2012 1st sp.s. c 2 s 1 are each  
12 amended to read as follows:

13 (1) If the department finds that a significant purpose of the  
14 transfer of the business is to obtain a reduced array calculation  
15 factor rate, contribution rates shall be computed and penalties and  
16 other sanctions shall apply as specified in RCW 50.29.063.

17 (2) If subsection (1) of this section and RCW 50.29.063 do not  
18 apply and if the department finds that an employer is a successor, or  
19 partial successor, to a predecessor business, predecessor and  
20 successor employer contribution rates shall be computed in the  
21 following manner:

22 (a) If the successor is an employer, as defined in RCW 50.04.080,  
23 at the time of the transfer of a business, the following applies:

24 (i) The successor's contribution rate shall remain unchanged for  
25 the remainder of the rate year in which the transfer occurs.

26 (ii) Beginning January 1st following the transfer, the  
27 successor's contribution rate for each rate year shall be based on a  
28 combination of the following:

29 (A) The successor's experience with payrolls and benefits; and

30 (B) Any experience assigned to the predecessor involved in the  
31 transfer. If only a portion of the business was transferred, then the  
32 experience attributable to the acquired portion is assigned to the  
33 successor.

34 (b) If the successor is not an employer at the time of the  
35 transfer, the following applies:

36 (i) (~~For transfers before January 1, 2005:~~

37 ~~(A) Except as provided in (b)(i)(B) of this subsection (2), the~~  
38 ~~successor shall pay contributions at the lowest rate determined under~~  
39 ~~either of the following:~~

1       ~~(I) The contribution rate of the rate class assigned to the~~  
2 ~~predecessor employer at the time of the transfer for the remainder of~~  
3 ~~that rate year. Any experience relating to the assignment of that~~  
4 ~~rate class attributable to the predecessor is transferred to the~~  
5 ~~successor. Beginning with the January 1st following the transfer, the~~  
6 ~~successor's contribution rate shall be based on a combination of the~~  
7 ~~transferred experience of the acquired business and the successor's~~  
8 ~~experience after the transfer; or~~

9       ~~(II) The contribution rate equal to the average industry rate as~~  
10 ~~determined by the commissioner, but not less than one percent, and~~  
11 ~~continuing until the successor qualifies for a different rate in its~~  
12 ~~own right. Assignment of employers by the commissioner to industrial~~  
13 ~~classification, for purposes of this subsection, must be in~~  
14 ~~accordance with established classification practices found in the~~  
15 ~~North American industry classification system issued by the federal~~  
16 ~~office of management and budget to the fourth digit provided in the~~  
17 ~~North American industry classification system.~~

18       ~~(B) If the successor simultaneously acquires the business or a~~  
19 ~~portion of the business of two or more employers in different rate~~  
20 ~~classes, its rate, from the date the transfer occurred until the end~~  
21 ~~of that rate year and until it qualifies in its own right for a new~~  
22 ~~rate, shall be the rate of the highest rate class applicable at the~~  
23 ~~time of the acquisition to any predecessor employer who is a party to~~  
24 ~~the acquisition, but not less than one percent.~~

25       ~~(ii) For transfers on or after January 1, 2005:~~

26       ~~(A))~~ Except as provided in (b) (ii) ~~((B))~~ and ~~((C))~~ (iii) of  
27 this subsection (2), the successor shall pay contributions:

28       ~~((I))~~ (A) At the contribution rate assigned to the predecessor  
29 employer at the time of the transfer for the remainder of that rate  
30 year. Any experience attributable to the predecessor relating to the  
31 assignment of the predecessor's rate class is transferred to the  
32 successor.

33       ~~((II))~~ (B) Beginning January 1st following the transfer, the  
34 successor's contribution rate for each rate year shall be based on an  
35 array calculation factor rate that is a combination of the following:  
36 The successor's experience with payrolls and benefits; and any  
37 experience assigned to the predecessor involved in the transfer. If  
38 only a portion of the business was transferred, then the experience  
39 attributable to the acquired portion is assigned to the successor if  
40 qualified under RCW 50.29.010 by including the transferred



1 experience. If not qualified under RCW 50.29.010, the contribution  
2 rate shall equal the sum of the rates determined by the commissioner  
3 under RCW 50.29.025 (1)(d) (~~((ii) or (2)(d))~~) and 50.29.041, if  
4 applicable, and continuing until the successor qualifies for a  
5 different rate, including the transferred experience.

6 ~~((B))~~ (ii) If there is a substantial continuity of ownership,  
7 control, or management by the successor of the business of the  
8 predecessor, the successor shall pay contributions at the  
9 contribution rate determined for the predecessor employer at the time  
10 of the transfer for the remainder of that rate year. Any experience  
11 attributable to the predecessor relating to the assignment of the  
12 predecessor's rate class is transferred to the successor. Beginning  
13 January 1st following the transfer, the successor's array calculation  
14 factor rate shall be based on a combination of the transferred  
15 experience of the acquired business and the successor's experience  
16 after the transfer.

17 ~~((C))~~ (iii) If the successor simultaneously acquires the  
18 business or a portion of the business of two or more employers with  
19 different contribution rates, the successor's rate, from the date the  
20 transfer occurred until the end of that rate year and until it  
21 qualifies in its own right for a new rate, shall be the sum of the  
22 rates determined by the commissioner under RCW 50.29.025 (1) (a) and  
23 (b) (~~((or (2) (a) and (b),)~~) and 50.29.041, applicable at the time of  
24 the acquisition, to the predecessor employer who, among the parties  
25 to the acquisition, had the largest total payroll in the completed  
26 calendar quarter immediately preceding the date of transfer, but not  
27 less than the sum of the rates determined by the commissioner under  
28 RCW 50.29.025 (1)(d) (~~((ii) or (2)(d))~~) and 50.29.041, if applicable.

29 (c) With respect to predecessor employers:

30 (i) The contribution rate on any payroll retained by a  
31 predecessor employer shall remain unchanged for the remainder of the  
32 rate year in which the transfer occurs.

33 (ii) In all cases, beginning January 1st following the transfer,  
34 the predecessor's contribution rate or the predecessor's array  
35 calculation factor for each rate year shall be based on its  
36 experience with payrolls and benefits as of the regular computation  
37 date for that rate year excluding the experience of the transferred  
38 business or transferred portion of business as that experience has  
39 transferred to the successor: PROVIDED, That if all of the  
40 predecessor's business is transferred to a successor or successors,

1 the predecessor shall not be a qualified employer until it satisfies  
2 the requirements of a "qualified employer" as set forth in RCW  
3 50.29.010.

4 (3) A predecessor-successor relationship does not exist for  
5 purposes of subsection (2) of this section when a significant purpose  
6 of the transfer of a business or its operating assets is for the  
7 employer to move or expand an existing business, or for an employer  
8 to establish a substantially similar business under common ownership,  
9 management, and control. However, if an employer transfers its  
10 business to another employer, and both employers are at the time of  
11 transfer under substantially common ownership, management, or  
12 control, then the unemployment experience attributable to the  
13 transferred business shall also be transferred to, and combined with  
14 the unemployment experience attributable to, the employer to whom  
15 such business is so transferred as specified in subsection (2)(a) of  
16 this section.

17 (4) For purposes of this section, "transfer of a business" means  
18 the same as RCW 50.29.063(4)(c).

19 **Sec. 17.** RCW 50.29.063 and 2010 c 25 s 3 are each amended to  
20 read as follows:

21 (1) If it is found that a significant purpose of the transfer of  
22 a business was to obtain a reduced array calculation factor rate,  
23 then the following applies:

24 (a) If the successor was an employer at the time of the transfer,  
25 then the experience rating accounts of the employers involved shall  
26 be combined into a single account and the employers assigned the  
27 higher of the predecessor or successor array calculation factor rate  
28 to take effect as of the date of the transfer.

29 (b) If the successor was not an employer at the time of the  
30 transfer, then the experience rating account of the acquired business  
31 must not be transferred and, instead, the sum of the rate determined  
32 by the commissioner under RCW 50.29.025 (1)(d) (~~((ii) or (2)(d))~~) and  
33 50.29.041, if applicable, shall be assigned.

34 (2) If any part of a delinquency for which an assessment is made  
35 under this title is due to an intent to knowingly evade the  
36 successorship provisions of RCW 50.29.062 and this section, then with  
37 respect to the employer, and to any business found to be knowingly  
38 promoting the evasion of such provisions:

1 (a) The commissioner shall, for the rate year in which the  
2 commissioner makes the determination under this subsection and for  
3 each of the three consecutive rate years following that rate year,  
4 assign to the employer or business the total rate, which is the sum  
5 of the recalculated array calculation factor rate and a civil penalty  
6 assessment rate, calculated as follows:

7 (i) Recalculate the array calculation factor rate as the array  
8 calculation factor rate that should have applied to the employer or  
9 business under RCW 50.29.025 and 50.29.062; and

10 (ii) Calculate a civil penalty assessment rate in an amount that,  
11 when added to the array calculation factor rate determined under  
12 (a)(i) of this subsection for the applicable rate year, results in a  
13 total rate equal to the maximum array calculation factor rate under  
14 RCW 50.29.025 plus two percent, which total rate is not limited by  
15 any maximum array calculation factor rate established in RCW  
16 50.29.025 (1) (b) (ii) (~~or (2) (b) (ii)~~);

17 (b) The employer or business may be prosecuted under the  
18 penalties prescribed in RCW 50.36.020; and

19 (c) The employer or business must pay for the employment security  
20 department's reasonable expenses of auditing the employer's or  
21 business's books and collecting the civil penalty assessment.

22 (3) If the person knowingly evading the successorship provisions,  
23 or knowingly attempting to evade these provisions, or knowingly  
24 promoting the evasion of these provisions, is not an employer, the  
25 person is subject to a civil penalty assessment of five thousand  
26 dollars per occurrence. In addition, the person is subject to the  
27 penalties prescribed in RCW 50.36.020 as if the person were an  
28 employer. The person must also pay for the employment security  
29 department's reasonable expenses of auditing his or her books and  
30 collecting the civil penalty assessment.

31 (4) For purposes of this section:

32 (a) "Knowingly" means having actual knowledge of or acting with  
33 deliberate ignorance or reckless disregard for the prohibition  
34 involved and includes, but is not limited to, intent to evade,  
35 misrepresentation, or willful nondisclosure.

36 (b) "Person" means and includes an individual, a trust, estate,  
37 partnership, association, company, or corporation.

38 (c) "Transfer of a business" includes the transfer or acquisition  
39 of substantially all or a portion of the operating assets, which may  
40 include the employer's workforce.

1 (5) Any decision to assess a penalty under this section shall be  
2 made by the chief administrative officer of the tax branch or his or  
3 her designee.

4 (6) Nothing in this section shall be construed to deny an  
5 employer the right to appeal the assessment of a penalty in the  
6 manner provided in RCW 50.32.030.

7 (7) The commissioner shall engage in prevention, detection, and  
8 collection activities related to evasion of the successorship  
9 provisions of RCW 50.29.062 and this section, and establish  
10 procedures to enforce this section.

11 **Sec. 18.** RCW 50.44.060 and 2010 c 8 s 13043 are each amended to  
12 read as follows:

13 Benefits paid to employees of "nonprofit organizations" shall be  
14 financed in accordance with the provisions of this section. For the  
15 purpose of this section and RCW 50.44.070, the term "nonprofit  
16 organization" is limited to those organizations described in RCW  
17 50.44.010, and joint accounts composed exclusively of such  
18 organizations.

19 (1) Any nonprofit organization which is, or becomes subject to  
20 this title (~~(on or after January 1, 1972)~~), shall pay contributions  
21 under the provisions of RCW 50.24.010 and chapter 50.29 RCW, unless  
22 it elects, in accordance with this subsection, to pay to the  
23 commissioner for the unemployment compensation fund an amount equal  
24 to the full amount of regular and additional benefits and one-half of  
25 the amount of extended benefits paid to individuals for weeks of  
26 unemployment that are based upon wages paid or payable during the  
27 effective period of such election to the extent that such payments  
28 are attributable to service in the employ of such nonprofit  
29 organization.

30 (a) Any nonprofit organization which becomes subject to this  
31 title (~~(after January 1, 1972,)~~) may elect to become liable for  
32 payments in lieu of contributions for a period of not less than  
33 twelve months beginning with the date on which such subjectivity  
34 begins by filing a written notice of its election with the  
35 commissioner not later than thirty days immediately following the  
36 date of the determination of such subjectivity.

37 (b) Any nonprofit organization which makes an election in  
38 accordance with (a) of this subsection will continue to be liable for  
39 payments in lieu of contributions until it files with the

1 commissioner a written notice terminating its election not later than  
2 thirty days prior to the beginning of the taxable year for which such  
3 termination shall first be effective.

4 (c) Any nonprofit organization which has been paying  
5 contributions under this title (~~(for a period subsequent to January~~  
6 ~~1, 1972,)~~) may change to a reimbursable basis by filing with the  
7 commissioner not later than thirty days prior to the beginning of any  
8 taxable year a written notice of election to become liable for  
9 payments in lieu of contributions. Such election shall not be  
10 terminable by the organization for that and the next year.

11 (d) The commissioner may for good cause extend the period within  
12 which a notice of election, or a notice of termination, must be filed  
13 and may permit an election to be retroactive (~~(but not any earlier~~  
14 ~~than with respect to benefits paid after December 31, 1969)~~).

15 (e) The commissioner, in accordance with such regulations as the  
16 commissioner may prescribe, shall notify each nonprofit organization  
17 of any determination which the commissioner may make of its status as  
18 an employer and of the effective date of any election which it makes  
19 and of any termination of such election. Any nonprofit organization  
20 subject to such determination and dissatisfied with such  
21 determination may file a request for review and redetermination with  
22 the commissioner within thirty days of the mailing of the  
23 determination to the organization. Should such request for review and  
24 redetermination be denied, the organization may, within ten days of  
25 the mailing of such notice of denial, file with the appeal tribunal a  
26 petition for hearing which shall be heard in the same manner as a  
27 petition for denial of refund. The appellate procedure prescribed by  
28 this title for further appeal shall apply to all denials of review  
29 and redetermination under this paragraph.

30 (2) Payments in lieu of contributions shall be made in accordance  
31 with the provisions of this section including either (a) or (b) of  
32 this subsection.

33 (a) At the end of each calendar quarter, the commissioner shall  
34 bill each nonprofit organization or group of such organizations which  
35 has elected to make payments in lieu of contributions for an amount  
36 equal to the full amount of regular and additional benefits plus one-  
37 half of the amount of extended benefits paid during such quarter that  
38 is attributable to service in the employ of such organization.

39 (b) (i) Each nonprofit organization that has elected payments in  
40 lieu of contributions may request permission to make such payments as

1 provided in this paragraph. Such method of payment shall become  
2 effective upon approval by the commissioner.

3 (ii) At the end of each calendar quarter, or at the end of such  
4 other period as determined by the commissioner, the commissioner  
5 shall bill each nonprofit organization for an amount representing one  
6 of the following:

7 (A) The percentage of its total payroll for the immediately  
8 preceding calendar year as the commissioner shall determine. Such  
9 determination shall be based each year on the average benefit costs  
10 attributable to service in the employ of nonprofit organizations  
11 during the preceding calendar year.

12 (B) For any organization which did not pay wages throughout the  
13 four calendar quarters of the preceding calendar year, such  
14 percentage of its payroll during such year as the commissioner shall  
15 determine.

16 (iii) At the end of each taxable year, the commissioner may  
17 modify the quarterly percentage of payroll thereafter payable by the  
18 nonprofit organization in order to minimize excess or insufficient  
19 payments.

20 (iv) At the end of each taxable year, the commissioner shall  
21 determine whether the total of payments for such year made by a  
22 nonprofit organization is less than, or in excess of, the total  
23 amount of regular and additional benefits plus one-half of the amount  
24 of extended benefits paid to individuals during such taxable year  
25 based on wages attributable to service in the employ of such  
26 organization. Each nonprofit organization whose total payments for  
27 such year are less than the amount so determined shall be liable for  
28 payment of the unpaid balance to the fund in accordance with (c) of  
29 this subsection. If the total payments exceed the amount so  
30 determined for the taxable year, all of the excess payments will be  
31 retained in the fund as part of the payments which may be required  
32 for the next taxable year, or a part of the excess may, at the  
33 discretion of the commissioner, be refunded from the fund or retained  
34 in the fund as part of the payments which may be required for the  
35 next taxable year.

36 (c) Payment of any bill rendered under (a) or (b) of this  
37 subsection shall be made not later than thirty days after such bill  
38 was mailed to the last known address of the nonprofit organization or  
39 was otherwise delivered to it, and if not paid within such thirty  
40 days, the reimbursement payments itemized in the bill shall be deemed

1 to be delinquent and the whole or part thereof remaining unpaid shall  
2 bear interest and penalties from and after the end of such thirty  
3 days at the rate and in the manner set forth in RCW 50.12.220 and  
4 50.24.040.

5 (d) Payments made by any nonprofit organization under the  
6 provisions of this section shall not be deducted or deductible, in  
7 whole or in part, from the remuneration of individuals in the employ  
8 of the organization. Any deduction in violation of the provisions of  
9 this paragraph shall be unlawful.

10 (e) (i) Benefits paid during the one week waiting period when the  
11 one week waiting period is paid or reimbursed by the federal  
12 government shall not be billed.

13 (ii) In the event the one week waiting period is partially paid  
14 or partially reimbursed by the federal government, the department  
15 may, by rule, elect to not bill, in full or in part, benefits paid  
16 during the one week waiting period.

17 (3) Each employer that is liable for payments in lieu of  
18 contributions shall pay to the commissioner for the fund the total  
19 amount of regular and additional benefits plus the amount of one-half  
20 of extended benefits paid that are attributable to service in the  
21 employ of such employer. If benefits paid to an individual are based  
22 on wages paid by more than one employer and one or more of such  
23 employers are liable for payments in lieu of contributions, the  
24 amount payable to the fund by each employer that is liable for such  
25 payments shall be determined in accordance with the provisions of (a)  
26 and (b) of this subsection.

27 (a) If benefits paid to an individual are based on wages paid by  
28 one or more employers that are liable for payments in lieu of  
29 contributions and on wages paid by one or more employers who are  
30 liable for contributions, the amount of benefits payable by each  
31 employer that is liable for payments in lieu of contributions shall  
32 be an amount which bears the same ratio to the total benefits paid to  
33 the individual as the total base-period wages paid to the individual  
34 by such employer bear to the total base-period wages paid to the  
35 individual by all of his or her base-period employers.

36 (b) If benefits paid to an individual are based on wages paid by  
37 two or more employers that are liable for payments in lieu of  
38 contributions, the amount of benefits payable by each such employer  
39 shall be an amount which bears the same ratio to the total benefits  
40 paid to the individual as the total base-period wages paid to the

1 individual by such employer bear to the total base-period wages paid  
2 to the individual by all of his or her base-period employers.

3 **Sec. 19.** RCW 50.60.110 and 2013 c 79 s 4 are each amended to  
4 read as follows:

5 (1) Except as provided in subsection (2) of this section, shared  
6 work benefits shall be charged to employers' experience rating  
7 accounts in the same manner as other benefits under this title are  
8 charged. Employers liable for payments in lieu of contributions shall  
9 have shared work benefits attributed to their accounts in the same  
10 manner as other benefits under this title are attributed.

11 (2) (~~For weeks of benefits paid between July 1, 2012, and June~~  
12 ~~28, 2015, any~~) Any amount of shared work benefits that is paid or  
13 reimbursed by the federal government is not charged to experience  
14 rating accounts of employers or to employers who are liable for  
15 payments in lieu of contributions. The employment security department  
16 shall remove charges for any amount of shared work benefits that is  
17 paid or reimbursed by the federal government (~~between July 1, 2012,~~  
18 ~~and the week prior to July 28, 2013~~)).

19 NEW SECTION. **Sec. 20.** A new section is added to chapter 50.60  
20 RCW to read as follows:

21 Affected employees may participate, as appropriate, in training,  
22 including employer-sponsored training or training funded under the  
23 workforce innovation and opportunity act, to enhance job skills if  
24 such program has been approved by the employment security department.

25 NEW SECTION. **Sec. 21.** A new section is added to chapter 50.24  
26 RCW to read as follows:

27 (1) An employer whose place or places of business were closed or  
28 restricted in operations as a result of proclamation 20-05 or related  
29 governor proclamations or orders may defer quarterly payment of  
30 contributions under this chapter for up to two calendar quarters.

31 (2) An employer that defers payment under subsection (1) of this  
32 section may not be subject to penalties or interest on the deferred  
33 payment.

34 (3) This section expires December 31, 2022.

35 NEW SECTION. **Sec. 22.** If any part of this act is found to be in  
36 conflict with federal requirements that are a prescribed condition to



1 the allocation of federal funds to the state or the eligibility of  
2 employers in this state for federal unemployment tax credits, the  
3 conflicting part of this act is inoperative solely to the extent of  
4 the conflict, and the finding or determination does not affect the  
5 operation of the remainder of this act. Rules adopted under this act  
6 must meet federal requirements that are a necessary condition to the  
7 receipt of federal funds by the state or the granting of federal  
8 unemployment tax credits to employers in this state.

9 NEW SECTION. **Sec. 23.** The sum of \$500,000,000 is appropriated  
10 from the budget stabilization account for the fiscal year ending June  
11 30, 2021, and is provided solely for expenditure into the  
12 unemployment insurance trust fund, from which the employment security  
13 department may spend it solely for purposes of this act. If sections  
14 11 through 15, 18, 19 and 21 of this act are not enacted by June 30,  
15 2021, the appropriation in this section shall lapse. If an  
16 appropriation from the budget stabilization account of at least the  
17 amount in this section is enacted by June 30, 2021, in House Bill  
18 No. . . . (H-0436/21) for the purposes of this act, then the  
19 appropriation in this section shall lapse.

20 NEW SECTION. **Sec. 24.** The following acts or parts of acts are  
21 each repealed:

- 22 (1) RCW 50.20.1201 (Amount of benefits—Applicable May 3, 2009,  
23 for claims effective before, on, or after May 3, 2009, through  
24 January 2, 2010) and 2009 c 3 s 2; and  
25 (2) RCW 50.20.1202 (Additional temporary benefit increase) and  
26 2011 c 4 s 1.

27 NEW SECTION. **Sec. 25.** This act is necessary for the immediate  
28 preservation of the public peace, health, or safety, or support of  
29 the state government and its existing public institutions, and takes  
30 effect immediately.

--- END ---