Title of rule and other identifying information: (Describe Subject) Amending chapters 192-300 (Registering for Unemployment Taxes), 192-310 (Reporting of Wages and Taxes Due), 192-320 (Experience Rating and Benefit Charging), 192-330 (Collections and Refunds), 192-340 (Audits and Technical Assistance), and 192-350 (Transfer of Business) WAC.

Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 192-300-090 clarifies procedures for employers who become inactive or reanimate and how this impacts coverage of corporate officers. WAC 192-300-100 clarifies that the family exception for “corporate” farms also covers other legal entities. WAC 192-300-190 clarifies that business owners are not covered for unemployment insurance. WAC 192-310-010 adds a provision for domestic partners that was missed earlier and updates references to tax-filing systems. WAC 192-310-020 is not a substantive change. WAC 192-310-025 updates the priority list for how payments are applied, including adding charges for NSF checks. WAC 192-310-025 adds a $25 charge for NSF checks. WAC 192-310-040 clarifies provisions for reporting on-call and standby hours. WAC 192-310-050 clarifies what records employers must keep, including specifying business and financial records. WAC 192-310-055 separates out current requirements for certain farm records. WAC 192-310-160 allows employers who become active 30 days to request exemption of corporate officers. WAC 192-310-190 clarifies percentage of ownership requirements for corporate officers who are unemployed. WAC 192-320-005 updates a statutory reference. WAC 192-320-065 is not a substantive change. WAC 192-320-070 adds a provision for domestic partners that was missed earlier and conforms domestic violence and apprenticeship provisions with statute. WAC 192-320-085 specifies the quarter when an overpayment of benefits is credited. WAC 192-330-110 updates a statutory reference. WAC 192-330-150 clarifies mailing dates to tribal governments. WAC 192-340-100 is not a substantive change. WAC 192-350-010 clarifies predecessor-successor provisions. WAC 192-350-070 modifies the application of rates in predecessor-successor transitions effective on a January 1. WAC 192-350-090 clarifies when an employer quits for purposes of successor liability.

Reasons supporting proposal: These implement a comprehensive review and updating of unemployment insurance tax rules.
Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:

<table>
<thead>
<tr>
<th>Name of proponent: (person or organization)</th>
<th>Employment Security Dept.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of agency personnel responsible for:</td>
<td></td>
</tr>
<tr>
<td>Name</td>
<td>Office Location</td>
</tr>
<tr>
<td>Drafting........... Art Wang</td>
<td>212 Maple Park Dr., Olympia, WA</td>
</tr>
<tr>
<td>Implementation... Nan Thomas</td>
<td>212 Maple Park Dr., Olympia, WA</td>
</tr>
<tr>
<td>Enforcement.......Nan Thomas</td>
<td>212 Maple Park Dr., Olympia, WA</td>
</tr>
</tbody>
</table>

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

- Yes. Attach copy of small business economic impact statement.
  - A copy of the statement may be obtained by contacting:
    - Name: [Name]
    - Address: [Address]
    - phone (___) _________
    - fax (___) _________
    - e-mail [e-mail]

- No. Explain why no statement was prepared.
  The proposed rule will not impose more than minor costs on businesses, nor will there be a disproportionate impact on small business. Any business costs associated with the rule are the result of underlying legislation.

Is a cost-benefit analysis required under RCW 34.05.328?

- Yes A preliminary cost-benefit analysis may be obtained by contacting:
  - Name: Juanita Myers
  - Address: Employment Security Dept.
  - POB 9046
  - Olympia, WA 98507-9046
  - phone (360) 902-9665
  - fax (360) 902-9799
  - e-mail jmyers@esd.wa.gov

- No: Please explain: