**Agency:** Employment Security Department

**Effective date of rule:**
- **Permanent Rules**
  - ☒ 31 days after filing.
  - ☐ Other (specify) ____________ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**
- ☐ Yes  ☒ No  If Yes, explain:

**Purpose:**
The rules implement a comprehensive review and updating of unemployment insurance tax rules.

**Citation of existing rules affected by this order:**
- **Amended:**
- **Suspended:**

**Statutory authority for adoption:**  RCW 50.12.010, 50.12.040

**PERMANENT RULE (Including Expedited Rule Making)**
Adopted under notice filed as WSR 10-20-156 on Oct. 6, 2010 (date).

Describe any changes other than editing from proposed to adopted version:
None.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available 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

**Date adopted:** Nov. 12, 2010

**CODE REVISER USE ONLY**

<table>
<thead>
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<tr>
<td>DATE: November 12, 2010</td>
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<td>TIME: 10:09 AM</td>
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(COMPLETE REVERSE SIDE)
Note: If any category is left blank, it will be calculated as zero.
No descriptive text.

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute: New _____ Amended _____ Repealed _____
Federal rules or standards: New _____ Amended _____ Repealed _____
Recently enacted state statutes: New _____ Amended Repealed _____

The number of sections adopted at the request of a nongovernmental entity:

New _____ Amended _____ Repealed _____

The number of sections adopted in the agency's own initiative:

New 2 Amended 20 Repealed _____

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New 2 Amended 20 Repealed _____

The number of sections adopted using:

Negotiated rule making: New _____ Amended _____ Repealed _____
Pilot rule making: New _____ Amended _____ Repealed _____
Other alternative rule making: New 2 Amended 20 Repealed _____