

**RCW 50B.04.080 Premium assessment—Rate—Collection. (Effective until January 1, 2026.)** (1) Unless otherwise exempted pursuant to this chapter, beginning July 1, 2023, the employment security department shall assess for each individual in employment with an employer a premium based on the amount of the individual's wages. The initial premium rate is .58 percent of the individual's wages. Beginning January 1, 2026, and biennially thereafter, the premium rate shall be set by the pension funding council at a rate no greater than .58 percent. In addition, the pension funding council must set the premium rate at the lowest amount necessary to maintain the actuarial solvency of the long-term services and supports trust account created in RCW 50B.04.100 in accordance with recognized insurance principles and designed to attempt to limit fluctuations in the premium rate. To facilitate the premium rate setting the office of the state actuary must perform a biennial actuarial audit and valuation of the fund and make recommendations to the pension funding council.

(2) (a) The employer must collect from the employees the premiums provided under this section through payroll deductions and remit the amounts collected to the employment security department.

(b) In collecting employee premiums through payroll deductions, the employer shall act as the agent of the employees and shall remit the amounts to the employment security department as required by this chapter.

(3) Nothing in this chapter requires any party to a collective bargaining agreement in existence on October 19, 2017, to reopen negotiations of the agreement or to apply any of the responsibilities under this chapter unless and until the existing agreement is reopened or renegotiated by the parties or expires.

(4) (a) Premiums shall be collected in the manner and at such intervals as provided in this chapter and directed by the employment security department.

(b) To the extent feasible, the employment security department shall use the premium assessment, collection, and reporting procedures in Title 50A RCW.

(5) The employment security department shall deposit all premiums collected in this section in the long-term services and supports trust account created in RCW 50B.04.100.

(6) Premiums collected in this section are placed in the trust account for the individuals who become eligible for the program.

(7) If the premiums established in this section are increased, the legislature shall notify each qualified individual by mail that the person's premiums have been increased, describe the reason for increasing the premiums, and describe the plan for restoring the funds so that premiums are returned to .58 percent of the individual's wages. [2022 c 2 s 1; 2022 c 1 s 5; 2020 c 98 s 4; 2019 c 363 s 9.]

**Reviser's note:** This section was amended by 2022 c 1 s 5 and by 2022 c 2 s 1, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Effective date—2022 c 1:** See note following RCW 50B.04.020.

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(6) If the premiums established in this section are increased, the legislature shall notify each qualified individual by mail that the person's premiums have been increased, describe the reason for increasing the premiums, and describe the plan for restoring the funds so that premiums are returned to .58 percent of the individual's wages. [2025 c 380 s 10. Prior: 2022 c 2 s 1; 2022 c 1 s 5; 2020 c 98 s 4; 2019 c 363 s 9.]

**Effective date—2025 c 380 ss 1-11, 15, 16, and 40-46:** See note following RCW 50B.04.180.

**Effective date—2022 c 1:** See note following RCW 50B.04.020.