

BOARD OF COUNTY COMMISSIONERS
COUNTY OF KITTITAS
STATE OF WASHINGTON

RESOLUTION NO 2014-012

TO ADOPT THE 2014 INTERNAL RATE FOR UNEMPLOYMENT COMPENSATION

WHEREAS, all local governments have a choice between either the Option 1 - Tax Basis or Option 2 - In-lieu contribution basis for making payments to the Department of Employment Security (DES) per R.C.W. 50.44.030; and

WHEREAS, Kittitas County selected Option 2 and has been in Option 2 for years.

WHEREAS, the State auditor prescribes the accounting for Option 2 - In-Lieu Contribution (Reimbursement) R.C.W 50.44.060. The choices for the accounting of Option 2; are Method A; create an internal service fund or Method B; participate with other local governments.

WHEREAS, Kittitas County uses Method A, and has created an internal service fund entitled 511 Unemployment Compensation. The purpose of this fund is to receive periodic cash contributions from operating funds. The amount of these cash contributions depends on the estimate of future unemployment claims. The estimates should be adjusted periodically, based on an experience. There may be different rates for departments and funds within the same government. The periodic cash contributions from operating funds will be charged to the functional expenditure/expense accounts in the operating funds in the same manner as premium payments paid to the DES. Payments to the DES must be made from the Unemployment Compensation Fund. Interest earnings on investment of the contributions may be used for the benefit of the Unemployment Compensation Fund (thereby reducing charges to the operating funds).

WHEREAS, the rate was established during the preliminary budget process.

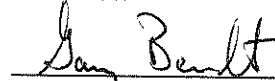
NOW, THEREFORE BE IT RESOLVED, the Board of County Commissioners hereby adopts the rate of .3414% times gross wages excluding elected officials, to be charge all departments and funds for wages effective January 1, 2014.

ADOPTED this 21ST day of January, 2014.

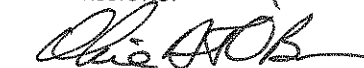
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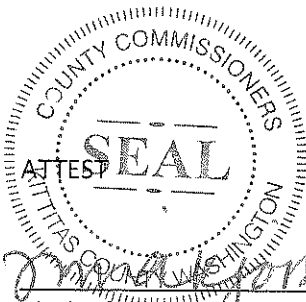
Chairman



Commissioner



Commissioner



Clerk of the Board