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# Board Policy



## **Unemployment Insurance**

### **Policy Statement**

It is the policy of Pierce County Library System (Library) to participate in the Employment Security Department's (ESD) unemployment insurance program.

### **Policy**

In Washington State law, the Library is considered a political subdivision, to which ESD assigns the category of reimbursable costs for unemployment insurance claims. Reimbursement-based unemployment programs are a form of self-insurance upon which the entity assumes the risk in satisfying payment of claims. As such, it is the policy that the Library maintain adequate annual funds for paying quarterly claims as invoiced by ESD. During the creation of the following fiscal year's budget, the Library will review all claims billed for the most recent four quarters and adjust the budget accordingly for the following fiscal year. Records are maintained in the Staff Experience Department and are stored in accordance to records retention laws.

### **Board Policy**

**Adopted by the Pierce County Rural Library District Board of Trustees, September 12, 2018.**