

April 9, 2020

Commissioner Suzan LeVine  
Employment Security Department  
PO Box 9046  
Olympia, WA 98507

Re: COVID-19 Unemployment Account

Commissioner LeVine,

The Washington State Dental Association (WSDA) would like to provide the Employment Security Department (Department) with the following comments regarding the COVID-19 Unemployment Account.

First, WSDA would like to express our appreciation for all of the Department's hard work and nimbleness during these unprecedented times.

Like so many other small businesses in our state, dental practices have faced significant financial strain during the COVID-19 pandemic. Per Proclamation 20-24: *Restrictions on Non Urgent Medical Procedures*, issued by Governor Inslee on March 19, 2020 and, at this time, in effect until May 18, 2020, many dental offices have had to close to all but emergency cases. The current permitted procedures represent but a small portion of our members' typical caseload. According to research conducted by the American Dental Association's Health Policy Institute, as a result of COVID-19, 90 percent of dentists nationwide are seeing only a quarter of normal patient business.

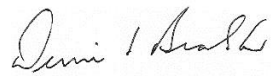
Both dental practice owners and their staff are experiencing economic hardship. With dental practices needing to close or significantly reduce operations, practice owners have had to make the difficult decision to place their employees on standby or other forms of temporary unemployment in order to weather dramatic losses in revenue.

As such, WSDA respectfully requests that all dental practice owners be included as eligible employers to apply for the benefit charge reduction under the COVID-19 Unemployment Account. As there is an array of dental practice business structures, this request encompasses all structures, including, but not limited to professional limited liability corporations, S-Corps, C-Corps, partnerships, multi-owner and sole proprietorships.

WSDA greatly appreciates the opportunity to weigh-in on this important matter, and thanks the Department for their close consideration of these issues as they move forward in the rulemaking process.

Please do not hesitate to contact our Director of Government Affairs Emily Lovell at [emily@wsda.org](mailto:emily@wsda.org) should you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Dennis Bradshaw". The signature is written in black ink on a light-colored background.

Dennis Bradshaw, DDS  
President  
Washington State Dental Association