

RCW 41.26.450 Port districts and institutions of higher education—Employer and state contributions—Recovery of contributions. (Effective until July 1, 2025.) (1) Port districts established under Title 53 RCW and institutions of higher education as defined in RCW 28B.10.016 shall contribute both the employer and state shares of the cost of the retirement system for any of their employees who are law enforcement officers.

(2) Institutions of higher education shall contribute both the employer and the state shares of the cost of the retirement system for any of their employees who are firefighters.

(3) During fiscal years 2018 and 2019 and during the 2019-2021, 2021-2023, and 2023-2025 fiscal biennia:

When an employer charges a fee or recovers costs for work performed by a plan member where:

(a) The member receives compensation that is includable as basic salary under RCW 41.26.030(4)(b); and

(b) The service is provided, whether directly or indirectly, to an entity that is not an "employer" under RCW 41.26.030(14)(b); the employer shall contribute both the employer and state shares of the cost of the retirement system contributions for that compensation. Nothing in this subsection prevents an employer from recovering the cost of the contribution from the entity receiving services from the member. [2023 c 475 s 927; 2021 c 334 s 965; 2019 c 415 s 958; 2017 3rd sp.s. c 1 s 963; 2000 c 247 s 801; 1996 c 38 s 3; 1993 c 502 s 2; 1989 c 273 s 14; 1986 c 268 s 1; 1984 c 184 s 10; 1977 ex.s. c 294 s 6.]

Effective date—2023 c 475: See note following RCW 16.76.030.

Conflict with federal requirements—Effective date—2021 c 334: See notes following RCW 43.79.555.

Effective date—2019 c 415: See note following RCW 28B.20.476.

Effective date—2017 3rd sp.s. c 1: See note following RCW 43.41.455.

Effective dates—Subchapter headings not law—2000 c 247: See RCW 41.40.931 and 41.40.932.

Effective date—1993 c 502: See note following RCW 41.26.030.

Severability—1984 c 184: See note following RCW 41.50.150.

Legislative direction and placement—Section headings—1977 ex.s. c 294: See notes following RCW 41.26.410.

RCW 41.26.450 Port districts, institutions of higher education, and tribal governments—Employer and state contributions—Recovery of contributions. (Effective July 1, 2025.) (1) Port districts established under Title 53 RCW, institutions of higher education as defined in RCW 28B.10.016, and tribal governments participating through a state-tribal compact as defined in RCW 41.26.565 shall contribute both the employer and state shares of the cost of the

retirement system for any of their employees who are law enforcement officers.

(2) Institutions of higher education shall contribute both the employer and the state shares of the cost of the retirement system for any of their employees who are firefighters.

(3) During fiscal years 2018 and 2019 and during the 2019-2021, 2021-2023, and 2023-2025 fiscal biennia:

When an employer charges a fee or recovers costs for work performed by a plan member where:

(a) The member receives compensation that is includable as basic salary under RCW 41.26.030(4)(b); and

(b) The service is provided, whether directly or indirectly, to an entity that is not an "employer" under RCW 41.26.030(14)(b); the employer shall contribute both the employer and state shares of the cost of the retirement system contributions for that compensation. Nothing in this subsection prevents an employer from recovering the cost of the contribution from the entity receiving services from the member. [2023 c 475 s 927; 2023 c 77 s 3; 2021 c 334 s 965; 2019 c 415 s 958; 2017 3rd sp.s. c 1 s 963; 2000 c 247 s 801; 1996 c 38 s 3; 1993 c 502 s 2; 1989 c 273 s 14; 1986 c 268 s 1; 1984 c 184 s 10; 1977 ex.s. c 294 s 6.]

Reviser's note: This section was amended by 2023 c 77 s 3 and by 2023 c 475 s 927, 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—2023 c 475: See note following RCW 16.76.030.

Effective date—2023 c 77: See note following RCW 41.26.565.

Conflict with federal requirements—Effective date—2021 c 334: See notes following RCW 43.79.555.

Effective date—2019 c 415: See note following RCW 28B.20.476.

Effective date—2017 3rd sp.s. c 1: See note following RCW 43.41.455.

Effective dates—Subchapter headings not law—2000 c 247: See RCW 41.40.931 and 41.40.932.

Effective date—1993 c 502: See note following RCW 41.26.030.

Severability—1984 c 184: See note following RCW 41.50.150.

Legislative direction and placement—Section headings—1977 ex.s. c 294: See notes following RCW 41.26.410.