

**RCW 50.04.323 Wages, remuneration—Government or private retirement pension plan payments—Effect upon eligibility—Reduction in benefits.**

(1) The amount of benefits payable to an individual for any week which begins in a period with respect to which such individual is receiving a governmental or other pension, retirement or retired pay, annuity, or any other similar periodic payment which is based on the previous work of such individual shall be reduced (but not below zero) by an amount equal to the amount of such pension, retirement or retired pay, annuity, or other payment, which is reasonably attributable to such week. However:

(a) The requirements of this subsection shall apply to any pension, retirement or retired pay, annuity, or other similar periodic payment only if—

(i) Such pension, retirement or retired pay, annuity, or similar payment is under a plan maintained (or contributed to) by a base period employer; and

(ii) In the case of such a payment not made under the Social Security Act or the Railroad Retirement Act of 1974 (or corresponding provisions of prior law), services performed for such employer by the individual after the beginning of the base period (or remuneration for such services) affect eligibility for, or increase the amount of, such pension, retirement or retired pay, annuity, or similar payment;

(b) The amount of any such a reduction shall take into account contributions made by the individual for the pension, retirement or retired pay, annuity, or other similar periodic payment, in accordance with regulations prescribed by the commissioner; and

(c) No deduction shall be made from the amount of benefits payable for a week for individuals receiving federal social security pensions to take into account the individuals' contributions to the pension program.

(2) In the event that a retroactive pension or retirement payment covers a period in which an individual received benefits under the provisions of this title, the amount in excess of the amount to which such individual would have been entitled had such retirement or pension payment been considered as provided in this section shall be recoverable under RCW 50.20.190.

(3) A lump sum payment accumulated in a plan described in this section paid to an individual eligible for such payment shall not be deducted from the amount of benefits payable to an individual for any given week.

(4) The resulting weekly benefit amount payable after reduction under this section, if not a multiple of one dollar, shall be reduced to the next lower multiple of one dollar.

(5) Any ambiguity in subsection (1) of this section should be construed in a manner consistent with 26 U.S.C. Sec. 3304 (a)(15). [2021 c 2 s 5; 1993 c 483 s 2; 1983 1st ex.s. c 23 s 7; 1981 c 35 s 1; 1980 c 74 s 1; 1973 2nd ex.s. c 7 s 2; 1973 1st ex.s. c 167 s 1; 1970 ex.s. c 2 s 19.]

**Intent—2021 c 2:** "Amid an unprecedented and ongoing need for benefits and stresses on our unemployment insurance trust fund during the COVID-19 public health emergency, the legislature intends to continue assessing the funding levels of the unemployment insurance trust fund and the unemployment insurance premium rates authorized under this act. The legislature will continue to consider recommendations from the employment security department's unemployment

insurance advisory committee and other impacted Washingtonians to ensure a healthy unemployment insurance trust fund that can maintain critical economic support to Washington workers and businesses while bolstering the state's economy." [2021 c 2 s 1.]

**Conflict with federal requirements—2021 c 2:** "If any part of this act is found to be in conflict with federal requirements that are a prescribed condition to the allocation of federal funds to the state or the eligibility of employers in this state for federal unemployment tax credits, the conflicting part of this act is inoperative solely to the extent of the conflict, and the finding or determination does not affect the operation of the remainder of this act. Rules adopted under this act must meet federal requirements that are a necessary condition to the receipt of federal funds by the state or the granting of federal unemployment tax credits to employers in this state." [2021 c 2 s 26.]

**Effective date—2021 c 2:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [February 8, 2021]." [2021 c 2 s 28.]

**Effective dates, applicability—Conflict with federal requirements—Severability—1993 c 483:** See notes following RCW 50.04.293.

**Conflict with federal requirements—Effective dates—Construction—1983 1st ex.s. c 23:** See notes following RCW 50.04.073.

**Effective dates—Severability—1981 c 35:** See notes following RCW 50.22.030.

**Severability—1980 c 74:** "If any provision of this amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1980 c 74 s 6.]

**Effective dates—1980 c 74 ss 1, 2, and 3:** "Sections 1 and 2 of this amendatory act are necessary for the immediate preservation of the public peace, health, and safety, and the support of the state government and its existing public institutions, and shall take effect with weeks of unemployment beginning after March 31, 1980. Section 3 of this amendatory act shall take effect with benefit years beginning after June 30, 1980." [1980 c 74 s 7.]

**Application—1973 2nd ex.s. c 7:** See note following RCW 50.04.310.

**Effective date—1970 ex.s. c 2:** See note following RCW 50.04.020.