# Title 415 WAC

# **RETIREMENT SYSTEMS, DEPARTMENT OF**

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# DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

## Chapter 415-116 ADMINISTRATIVE FEE RATE

	ADMINISTRATIVE FEE RATE
415-116-010	Purpose. [Statutory Authority: RCW 41.50.110, 41.26070, 41.32.401 and 41.40.080, 91-13-029, § 415-116-010, filed 6/12/91, effective 7/13/91.] Repealed by 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
415-116-020	Definitions. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415- 116-020, filed 6/12/91, effective 7/13/91.] Repealed by 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
415-116-030	Administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080.91-13- 029, § 415-116-030, filed 6/12/91, effective 7/13/91.] Repealed by 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
415-116-040	Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
415-116-050	Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.] Repealed by 99-21-031, filed 10/14/99, effec- tive 11/14/99. Statutory Authority: RCW 41.50.050.
Chapter 415-210	
TEACHERS' RETIREMENT SYSTEM PLAN III—DEFINED	

#### TEACHERS' RETIREMENT SYSTEM PLAN III—DEFINED CONTRIBUTION PLAN

415-210-020 Contribution rate options for TRS Plan III members. [Statutory Authority: RCW 41.34.040 and 41.50.050. 97-01-013, § 415-210-020, filed 12/6/96, effective 12/27/96.] Repealed by 01-01-059, filed 12/12/00, effective 1/12/01. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW.

## Chapter 415-504 DEFINITIONS

415-504-010	Accumulated deferrals. [Statutory Authority: RCW
	41.50.050 and 41.50.780(11). 96-16-020, § 415-504-
	010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective
	6/18/00. Statutory Authority: RCW 41.50.770,
	[41.50.]780 and 41.50.050. Recodified as WAC 415- 501-110.
415-504-020	Beneficiary. [Statutory Authority: RCW 41.50.050 and
	41.50.780(11). 96-16-020, § 415-504-020, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104,
	filed 5/18/00, effective 6/18/00. Statutory Authority:
	RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi- fied as WAC 415-501-120.
415-504-030	Compensation. [Statutory Authority: RCW 41.50.050 and 41.50 780(11) 06 16 020 8 415 504 020 filed
	and 41.50.780(11). 96-16-020, § 415-504-030, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104,
	filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi-
	fied as WAC 415-501-130.
415-504-040	Deferred compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-504-
	040, filed 7/29/96, effective 7/29/96.] Decodified by 00-
	11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050.
	Recodified as WAC 415-501-140.
415-504-050	Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-504-050, filed
	7/29/96, effective 7/29/96.] Decodified by 00-11-104,
	filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi-
	fied as WAC 415-501-150.
415-504-060	Eligible employee. [Statutory Authority: RCW 41.50 050 and 41.50.780(11). 96-16-020, § 415-504-060, filed
	7/29/96, effective 7/29/96.] Decodified by 00-11-104,
	filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi-
415-504-070	fied as WAC 415-501-160. Employee retirement benefits board. [Statutory Author-
415-504-070	ity: RCW 41.50.050 and 41.50.780(11). 96-16-020, §
	415-504-070, filed 7/29/96, effective 7/29/96.] Decodi- fied by 00-11-104, filed 5/18/00, effective 6/18/00. Stat-
	utory Authority: RCW 41.50.770, [41.50.]780 and
415-504-080	41.50.050. Recodified as WAC 415-501-170. Employer. [Statutory Authority: RCW 41.50.050 and
	41.50.780(11). 96-16-020, § 415-504-080, filed
	7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority:
	RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi- fied as WAC 415-501-180.
415-504-090	Participant. [Statutory Authority: RCW 41.50.050 and
	41.50.780(11). 96-16-020, § 415-504-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by
	00-11-104, filed 5/18/00, effective 6/18/00. Statutory
	Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-190.
415-504-100	Participation agreement. [Statutory Authority: RCW
	41.50.050 and 41.50.780(11). 96-16-020, § 415-504- 100, filed 7/29/96, effective 7/29/96.] Amended and
	decodified by 00-11-104, filed 5/18/00, effective
	6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-
415 504 110	501-200.
415-504-110	Separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-504-
	110, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective
	6/18/00. Statutory Authority: RCW 41.50.770,

	[41.50.]780 and 41.50.050. Recodified as WAC 415- 501-210.
Chapter 415-508 ADMINISTRATION	
415-508-010	Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415- 508-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415- 501-310.
415-508-020	Department to adopt rules and regulations. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16- 020, § 415-508-020, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415- 501-300.
415-508-030	Department and employee retirement benefits board actions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-508-030, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodi- fied as WAC 415-501-350.

- 415-508-040 Department to maintain records of accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-508-040, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-330.
  415-508-050 Deferred compensation accounts. [Statutory Authority: PCW 41.50.770, [41.50.]780 and 41.50.770, [54.500-30].
- RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-508-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-340.

### Chapter 415-512 PARTICIPATION IN THE PLAN

- 415-512-010 Enrollment. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-410.
- 415-512-015
   Plan to plan transfers. [Statutory Authority: RCW

   415.0.050. 98-20-047, § 415-512-015, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-512-015, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-415.
- Recodified as WAC 415-501-415. 415-512-020 Deferral limit. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-020, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-420. Catch-up\_provision\_[5tatutory\_Authority: RCW]
- 415-512-030 Catch-up provision. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-030, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-512-030, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-430.
- 415-512-040 Department may disallow deferral. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-040, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.-770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-440.
- 415-512-050 Modification of deferral or investment option(s). [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-050, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, §

415-512-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-450.

- WAC 415-501-450.
   415-512-070
   Suspension and reinstatement of deferrals. [Statutory Authority: RCW 41.50.050.98-20-047, § 415-512-070, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-070, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-470.
- 415-512-075 Investment options. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-075, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-512-075, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-475.
- 415-512-080 Designation of beneficiaries. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-080, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-080, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-480.
- 415-512-085 Distribution to participant after separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780 (11). 96-16-020, § 415-512-085, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-485.
- 415-512-086 Distribution in the event of death of participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-086, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-486.
- 415-512-087 Distribution in event of death of beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-087, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.-770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-487.
- 415-501-487. Elections regarding distribution. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-090, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.780(1) and 41.50.050. 97-05-009, § 415-512-090, filed 2/7/97, effective 3/10/97. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-490.
- 415-512-095 Domestic relations orders. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-512-095, filed 9/30/98, effective 10/31/98.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-495.
- Atts-512-110
   Recodified as WAC 415-501-495.

   415-512-110
   Distribution of deferrals. [Statutory Authority: RCW 41.50.050.98-20-047, § 415-512-110, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-512-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-500.

# Chapter 415-524 UNFORESEEABLE EMERGENCY

415-524-010 Unforeseeable emergency. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-524-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-524-010, filed

7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-510.

#### Chapter 415-528 LEAVE OF ABSENCE

415-528-010

- Leave of absence. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-528-010, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-520.
  - Chapter 415-532

# AMENDMENT OR TERMINATION OF PLAN

- 415-532-010 Termination of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-532-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-530.
- 415-532-020 415-532-020 Amendment of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-532-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-540.

## Chapter 415-536 RELATIONSHIP TO OTHER PLANS

415-536-010 Retirement and Social Security not reduced. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-536-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.-770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-550.

## Chapter 415-540 TRANSFER IN LIEU OF CASH

415-540-010 Assets in lieu of cash. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-540-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-560.

## Chapter 415-544 NONASSIGNABILITY CLAUSE

415-544-010 Accumulated deferrals not assignable. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-544-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-544-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-570.

### Chapter 415-548 ASSETS

415-548-010 Plan assets. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-548-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-548-010, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-580.

#### Chapter 415-552 PARTICIPATION BY DEPARTMENT OFFICERS AND EMPLOYEES AND MEMBERS OF THE EMPLOYEE RETIREMENT BENEFITS BOARD

415-552-010 Participation by department officers and employees and members of the employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.780 (11). 96-16-020, § 415-552-010, filed 7/29/96, effective 7/29/96,] Amended and decodified by 00-11-104, filed

## Chapter 415-556 EMPLOYER PARTICIPATION

415-556-010 Employer contributions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-556-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-600.

## Chapter 415-560 INVESTMENT RESPONSIBILITY

415-560-010 Investment responsibility. [Statutory Authority: RCW 41.50.050. 98-20-047, § 415-560-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-560-010, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-610.

## Chapter 415-564 DEPARTMENT POWERS

- 415-564-010 Plan prevails. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-564-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-360.
- 415-564-020 Decision binding. [Statutory Authority: RCW 41.50.-050 and 41.50.780(11). 96-16-020, § 415-564-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-370.
- 415-564-030 Department to interpret. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-564-030, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-305.
- 415-564-040 Tax status not guaranteed. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-564-040, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-320.
- 415-564-050 Department may require court order. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-564-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.-770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-380.
- 415-564-060 Delegation of authority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-564-060, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-390.

## Chapter 415-568 APPLICABLE LAW

- 415-568-010 Plan to conform to state law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-568-010, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-710.
- 415-568-020 Plan to conform to federal law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-568-020, filed 7/29/96, effective 7/29/96.] Decodified by 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as WAC 415-501-720.

Chapter 415-600 DEPENDENT CARE ASSISTANCE SALARY REDUCTION	
415-600-010	PROGRAM OVERVIEW Dependent care assistance salary reduction program established. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-010, filed 10/22/01, effective 11/22/01.]
415-600-020	Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. What is DCAP? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-020, filed 10/22/01, effec- tive 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50
415-600-030	050(5) and 41.04.640. DCAP is a separate program. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-030, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW
415-600-040	41.50.050(5) and 41.04.640. Interpretation of DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-040, filed 10/22/01, effec- tive 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50
415-600-110	050(5) and 41.04.640. Definitions used in DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-110, filed 10/22/01, effec- tive 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50
415-600-210	050(5) and 41.04.640. How do I enroll in DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. 03-19-121, § 415-600-210, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-210, filed 10/22/01, effective 11/22/01.] Repealed by 09-01- 021.61.4128/09.65.61.01.01.01.01.01.01.01.01.01.01.01.01.01
415-600-220	021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. What is a salary reduction agreement? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-220, filed 10/22/01, effective 11/22/01.] Repealed by 09-01- 021, filed 12/8/08, effective 1/8/09. Statutory Authority:
415-600-230	RCW 41.50.050(5) and 41.04.640. May I change the terms of my SRA during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04 600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415- 600-230, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-240	What is a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-240, filed 10/22/01, effective 11/22/01.] Repealed by 09-01- 021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-250	How much may I set aside in my dependent care account each plan year? [Statutory Authority: RCW 41.50.050 (5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21- 091, \$ 415-600-250, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09.
415-600-260	Statutory Authority: RCW 41.50.050(5) and 41.04.640. What is "earned income" for purposes of DCAP? [Stat- utory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. 03-19-121, § 415-600-260, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050 (5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21- 091, § 415-600-260, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09.
415-600-270	Statutory Authority: RCW 41.50.050(5) and 41.04.640. May DRS limit the maximum salary reduction for highly compensated employees? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-270, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW
415-600-280	41.50.050(5) and 41.04.640. How will DRS process my salary reduction? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-280, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-

021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

- 415-600-290 When does my participation in DCAP terminate? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-290, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-310 Do my expenses qualify for DCAP reimbursement? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. 03-19-121, § 415-600-310, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.-050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-310, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-410 How do I request reimbursement for DCAP expenses? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. 03-19-121, § 415-600-410, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050 (5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-410, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 11/22/01. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-420 How does DRS process DCAP reimbursement claims? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-420, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-430 How will I know how much money is available in my dependent care account? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-430, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050 (5) and 41.04.640.
- 415-600-440 What happens to the balance of my DCAP account at the end of the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-440, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050 (5) and 41.04.640.
- 415-600-450 What happens to the money in my dependent care account if I terminate employment? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-450, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-510 DCAP administration. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-510, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50-050(5) and 41.04.640.
- 415-600-520 What are the limits on my rights under DCAP? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-520, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 178/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-610 Can my rights be assigned or attached? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-610, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 11/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-620 Who is responsible for determining my tax liability? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, § 415-600-620, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-630 What if I receive more reimbursement than I should? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. 01-21-091, §415-600-630, filed 10/22/01, effective 11/22/01.] Repealed by 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

## Chapter 415-610 DEPENDENT CARE ASSISTANCE SALARY REDUCTION PLAN

DEPENDENT	AKE ASSISTANCE SALARY REDUCTION PLAN
415-610-010	Plan established. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-610-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-610-015	Separate plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-610-015, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-610-020	Interpretation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-610-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-610-030	General description of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-610-030 filed 7/29/96 effective 7/29/96 l Repealed by 01-

21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

### Chapter 415-620 DEFINITIONS

415-620-010	Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-015	Dependent care account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-015, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-020	Dependent care expenses. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-025	Eligible employee. [Statutory Authority: RCW 41.50050 and 41.50.780(11). 96-16-020, § 415-620-025, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-030	Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-035	Internal Revenue Code. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-035, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-040	Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-040, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-045	Plan. [Statutory Authority: RCW 41.50.050 and 41.50 780(11). 96-16-020, § 415-620-045, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-620-050	Plan year. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-050, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority:

(10/10/12)

	RCW 41.50.050(5), 41.04.600 through 41.04.6	645 and
415-620-055	26 U.S.C. Qualifying person(s). [Statutory Authority:	RCW

5 Qualifying person(s). [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-620-055, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

### Chapter 415-630 PARTICIPATION

- 415-630-010 Participation in plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-630-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-020 Salary reduction agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-630-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-025 May I change or revoke the terms of my salary reduction agreement (SRA) during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.645, U.S.C. 125, 26 C.F.R. Part I (Tax Treatment of Cafeteria Plans). 01-11-053, § 415-630-025, filed 5/10/01, effective 5/15/01.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-030 What constitutes a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.-645, U.S.C. 125, 26 C.F.R. Part 1 (Tax Treatment of Cafeteria Plans). 01-11-053, § 415-630-030, filed 5/10/01, effective 5/15/01. Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-630-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-640 BENEFITS

415-640-010 Plan benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-640-010, filed 7/29/96, effective 7/29/96]. Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-640-020 Maximum benefits. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-640-030 Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-640-030 Reduction of benefits. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-640-030 Reduction of benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-640-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

# Chapter 415-650 REIMBURSEMENT OF DEPENDENT CARE EXPENSES

- 415-650-010 Submittal of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-650-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 41.04.645 and 26 U.S.C. 415-650-020 Payment of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-650-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-650-030	Report to participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-650-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory
	Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-650-040	Deadline for submitting claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-
	650-040, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through
	41.04.645 and 26 U.S.C.
415-650-050	Forfeiture of unexpended funds. [Statutory Authority: PCW 41 50 050 and 41 50 780(11) 06 16 020 \$ 415

415-650-050 RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-650-050, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

### Chapter 415-660 SOURCE OF REIMBURSEMENT

- 415-660-010 Salary reduction account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-660-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-660-020 Rights of participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-660-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

### Chapter 415-670 TERMINATION OF PARTICIPATION

415-670-010 Termination of participation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-670-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

### Chapter 415-680 ADMINISTRATION

415-680-010	Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-680-020	Delegation of autority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680- 020, filed 7/29/96, effective 7/29/96.] Repealed by 01- 21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-680-030	Proper proof. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-680-040	Genuineness of documents. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-040, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U S C.
415-680-050	Reliance on information. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-050, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-680-060	Condition of participation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-060, filed 7/29/96, effective 7/29/96.] Repealed by 01-

21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-680-070 Decision binding. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-680-070, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

## Chapter 415-690 TERMINATION OR AMENDMENT OF PLAN

415-690-010 Termination or amendment of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-690-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.

## Chapter 415-695 MISCELLANEOUS

 

 415-695-010
 Communication to employees. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-695-010, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

 415-695-020
 Nonassignability of rights. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-695-020, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

 415-695-030
 No guarantee of tax consequences. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-695-030, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

 415-695-040
 Indemnification of employer by participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). 96-16-020, § 415-695-040, filed 7/29/96, effective 7/29/96.] Repealed by 01-21-091, filed 10/22/01, effective 7/29/96.]

Repealed by 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Reviser's note: Later promulgation, see chapter 415-600 WAC.