Title 415 WAC

RETIREMENT SYSTEMS, DEPARTMENT OF

Chapters			Chapter 415-210
415-02	General provisions.	TEACHER	S' RETIREMENT SYSTEM PLAN III—DEFINED CONTRIBUTION PLAN
415-04	Petition procedure.	415-210-020	Contribution rate options for TRS Plan III members.
415-06	Public records.	413-210-020	[Statutory Authority: RCW 41.34.040 and 41.50.050.
415-08	Appeals.		WSR 97-01-013, § 415-210-020, filed 12/6/96, effec-
415-10	Purchase of service credit after statutory deadline RCW 41.50.165.		tive 12/27/96.] Repealed by WSR 01-01-059, filed 12/12/00, effective 1/12/01. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW.
415-100	Judicial retirement system.		Chapter 415-504
415-103	Washington state patrol retirement system (WSPRS).	415-504-010	DEFINITIONS Accumulated deferrals. [Statutory Authority: RCW
415-104	Law enforcement officers' and firefight- ers' retirement system.	413 304 010	41.50.050 and 41.50.780(11). WSŘ 96-16-020, § 415-504-010, filed 7/29/96, effective 7/29/96.] Amended
415-105	Local disability board procedures.		and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770,
415-106	Public safety employees' retirement system.		[41.50.]780 and 41.50.050. Recodified as § 415-501-110.
415-108	Public employees' retirement system.	415-504-020	Beneficiary. [Statutory Authority: RCW 41.50.050 and
415-110	School employees' retirement system.		41.50.780(11). WSR 96-16-020, § 415-504-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-
415-111	Plan 3—Defined contribution plans.		104, filed 5/18/00, effective 6/18/00. Statutory Author-
415-112	Teachers' retirement system.		ity: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-120.
415-113	Portability of public employment benefits.	415-504-030	Compensation. [Statutory Authority: RCW 41.50.050
415-114	Assessment of interest charges on overdue receivables.		and 41.50.780(11). WSR 96-16-020, § 415-504-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory
415-115	Assessment of an additional administrative fee.		Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-130.
415-200	Employee retirement benefits board.	415-504-040	Deferred compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-
415-501	Deferred compensation plan.		504-040, filed 7/29/96, effective 7/29/96.] Decodified
415-700	Higher education retirement plan supple-		by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and
	mental benefit fund.		41.50.050. Recodified as § 415-501-140.
DISPOSITION OF CHAPTERS FORMERLY		415-504-050	Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-050, filed
	CODIFIED IN THIS TITLE		7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Author-
	Chapter 415-116 ADMINISTRATIVE FEE RATE		ity: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-150.
415-116-010	Purpose. [Statutory Authority: RCW 41.50.110, 41.26	415-504-060	Eligible employee. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-504-
	070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-		060, filed 7/29/96, effective 7/29/96.] Decodified by
	116-010, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99.		WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and
	Statutory Authority: RCW 41.50.050.		41.50.050. Recodified as § 415-501-160.
415-116-020	Definitions. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, §	415-504-070	Employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-
	415-116-020, filed 6/12/91, effective 7/13/91.]		020, § 415-504-070, filed 7/29/96, effective 7/29/96.]
	Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.		Decodified by WSR 00-11-104, filed 5/18/00, effective
415-116-030	Administrative fee rate. [Statutory Authority: RCW		6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-780 and 41.50.050. Recodified as § 415-501-170.
	41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR	415-504-080	Employer. [Statutory Authority: RCW 41.50.050 and
	91-13-029, § 415-116-030, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99,		41.50.780(11). WSR 96-16-020, § 415-504-080, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-
	effective 11/14/99. Statutory Authority: RCW 41.50		104, filed 5/18/00, effective 6/18/00. Statutory Author-
415-116-040	050. Criteria for changing administrative fee rate. [Statutory		ity: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-180.
113 110 010	Authority: RCW 41.50.110, 41.26.070, 41.32.401 and	415-504-090	Participant. [Statutory Authority: RCW 41.50.050 and
	41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-		41.50.780(11). WSR 96-16-020, § 415-504-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by
	031, filed 10/14/99, effective 11/14/99. Statutory		WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statu-
415 116 050	Authority: RCW 41.50.050.		tory Authority: RCW 41.50.770, [41.50.]780 and
415-116-050	Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080.	415-504-100	41.50.050. Recodified as § 415-501-190. Participation agreement. [Statutory Authority: RCW
	WSR 91-13-029, § 415-116-050, filed 6/12/91, effec-		41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-
	tive 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW		504-100, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effec-
	41.50.050.		tive 6/18/00. Statutory Authority: RCW 41.50.770,

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415-504-110	[41.50.]780 and 41.50.050. Recodified as § 415-501-200. Separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-210.	415-512-050	Amended and decodified by WSR 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 § 415-501-440. Modification of deferral or investment option(s). [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-
	Chapter 415-508 ADMINISTRATION		104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recod-
415-508-010	Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-310.	415-512-070	ified as § 415-501-450. Suspension and reinstatement of deferrals. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-070, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104,
415-508-020	Department to adopt rules and regulations. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 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 § 415-501-300.	415-512-075	filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-470. Investment options. [Statutory Authority: RCW 41.50050. WSR 98-20-047, § 415-512-075, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-512-
415-508-030	Department and employee retirement benefits board actions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 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 by 41.50.770, [41.50.]780 and 41.50.050.	415-512-080	075, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-475. Designation of beneficiaries. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-080, filed 0/20/08.
415-508-040	ified as § 415-501-350. Department to maintain records of accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-040, filed 7/29/96, effective 7/29/96.] Decodified by WSR 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 § 415-501-	W. T. T. C. C. C.	9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-080, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-480.
415-508-050	330. Deferred compensation accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 §	415-512-085	Distribution to participant after separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-085, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-485.
	415-501-340.	415-512-086	Distribution in the event of death of participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11).
	Chapter 415-512 PARTICIPATION IN THE PLAN		WŚR 96-16-020, § 415-512-086, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-
415-512-010	Enrollment. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-410.	415-512-087	104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-486. Distribution in event of death of beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-087, filed 7/29/96, effective
415-512-015	Plan to plan transfers. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-015, filed 7/29/96, effective 7/29/96.] Amended	415-512-090	7/29/96.] Amended and decodified by WSR 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 § 415-501-487. Elections regarding distribution. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-090, filed
	and decodified by WSR 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 § 415-501-415.		9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.780(1) and 41.50.050. WSR 97-05-009, § 415-512-090, filed 2/7/97, effective 3/10/97. Statutory
415-512-020	Deferral limit. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statu-		Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-490.
415-512-030	tory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-420. Catch-up provision. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-	415-512-095	Domestic relations orders. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-095, filed 9/30/98, effective 10/31/98.] Amended and decodified by WSR 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 § 415-501-495.
415-512-040	030, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-430. Department may disallow deferral. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-040, filed 7/29/96, effective 7/29/96.]	415-512-110	Distribution of deferrals. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-512-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770,

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[41.50.]780 and 41.50.050. Recodified as § 415-501-Chapter 415-552 PARTICIPATION BY DEPARTMENT OFFICERS AND EMPLOYEES AND MEMBERS OF THE EMPLOYEE Chapter 415-524 RETIREMENT BENEFITS BOARD UNFORESEEABLE EMERGENCY 415-552-010 Participation by department officers and employees and Unforeseeable emergency. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-524-010, filed 7/29/96, effective 7/29/96.] Amended 415-524-010 members of the employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.-T80(11). WSR 96-16-020, § 415-552-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. and decodified by WSR 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 § 415-501-Recodified as § 415-501-590 Chapter 415-556 EMPLOYER PARTICIPATION Chapter 415-528 Employer contributions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-415-556-010 LEAVE OF ABSENCE 556-010, filed 7/29/96, effective 7/29/96.] Amended Leave of absence. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-528-010, filed 7/29/96, effective 7/29/96.] Decodified by 415-528-010 and decodified by WSR 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 § 415-501-WSR 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 § 415-501-520. Chapter 415-560 INVESTMENT RESPONSIBILITY Chapter 415-532 AMENDMENT OR TERMINATION OF PLAN Investment responsibility. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-560-010, filed 415-560-010 Termination of plan. [Statutory Authority: RCW 41.50.-050 and 41.50.780(11). WSR 96-16-020, § 415-532-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 415-532-010 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-560-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-780 and 41.50.050. Recodified as § 415-501-530. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-610. Amendment of plan. [Statutory Authority: RCW 41.50.-050 and 41.50.780(11). WSR 96-16-020, § 415-532-415-532-020 Chapter 415-564 020, filed 7/29/96, effective 7/29/96.] Amended and DEPARTMENT POWERS decodified by WSR 00-11-104, filed 5/18/00, effective 415-564-010 Plan prevails. [Statutory Authority: RCW 41.50.050 and 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-41.50.780(11). WSR 96-16-020, § 415-564-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by 780 and 41.50.050. Recodified as § 415-501-540. WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and Chapter 415-536 RELATIONSHIP TO OTHER PLANS 41.50.050. Recodified as § 415-501-360. 41.50.050. Recodified as § 415-501-500.

Decision binding. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 415-501-370. 415-536-010 Retirement and Social Security not reduced. [Statutory 415-564-020 Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-536-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 Department to interpret. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415as § 415-501-550 415-564-030 41.50.050 and 41.50.700(11). W3R 30-10-020, § 715-564-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 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 § 415-501-305. Chapter 415-540 TRANSFER IN LIEU OF CASH Assets in lieu of cash. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-540-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 7/29/96. 415-540-010 Tax status not guaranteed. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-040, filed 7/29/96, effective 7/29/96.] Amended 415-564-040 tive 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-560. and decodified by WSR 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 § 415-501-Chapter 415-544 Department may require court order. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-415-564-050 NONASSIGNABILITY CLAUSE Accumulated deferrals not assignable. [Statutory Authority: RCW 41.50.050. WSR 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). WSR 96-16-020, § 415-544-010, filed 7/29/96, effective 415-544-010 020, § 415-564-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 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 § 7/29/96.] Amended and decodified by WSR 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 § 415-501-570. Delegation of authority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050 Received as 41.50.15.01 415-564-060 Chapter 415-548 41.50.050. Recodified as § 415-501-390. ASSETS Chapter 415-568 Plan assets. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-548-010, filed 9/30/98, effec-415-548-010 APPLÍCABLE LAW tive 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-548-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-Plan to conform to state law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-010, filed 7/29/96, effective 7/29/96.] Decodified 415-568-010

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104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-580.

by WSR 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 § 415-501-710.

415-568-020	Plan to conform to federal law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-	415-600-270	12/8/08, effective 1/8/09. 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
	780 and 41.50.050. Recodified as § 415-501-720.		26 U.S.C. WSR 01-21-091, § 415-600-270, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-
DEPENDE	Chapter 415-600 INT CARE ASSISTANCE SALARY REDUCTION		021, filed 12/8/08, effective 1/8/09. Statutory Authority:
DELENDE	PROGRAM OVERVIEW	415-600-280	RCW 41.50.050(5) and 41.04.640. How will DRS process my salary reduction? [Statutory
415-600-010	Dependent care assistance salary reduction program	413 000 200	Authority: RCW 41.50.050(5), 41.04.600 through
	established. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-280, filed 10/22/01, effective 11/22/01.] Repealed by
	21-091, § 415-600-010, filed 10/22/01, effective		WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-
	11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50	415-600-290	tory Authority: RCW 41.50.050(5) and 41.04.640. When does my participation in DCAP terminate? [Stat-
41.7. 600.000	050(5) and 41.04.640.		utory Authority: RCW 41.50.050(5), 41.04.600 through
415-600-020	What is DCAP? [Statutory Authority: RCW 41.50050(5), 41.04.600 through 41.04.645 and 26 U.S.C.		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-290, filed 10/22/01, effective 11/22/01.] Repealed by
	WSR 01-21-091, § 415-600-020, filed 10/22/01, effec-		WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	tive 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW	415-600-310	Do my expenses qualify for DCAP reimbursement?
415-600-030	41.50.050(5) and 41.04.640. DCAP is a separate program. [Statutory Authority:		[Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-310, filed
413 000 030	RCW 41.50.050(5), 41.04.600 through 41.04.645 and		9/17/03, effective 9/20/03. Statutory Authority: RCW
	26 U.S.C. WSR 01-21-091, § 415-600-030, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-		41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-310, filed 10/22/01,
	021, filed 12/8/08, effective 1/8/09. Statutory Authority:		effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW
415-600-040	RCW 41.50.050(5) and 41.04.640. Interpretation of DCAP. [Statutory Authority: RCW		41.50.050(5) and 41.04.640.
	41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-040, filed 10/22/01,	415-600-410	How do I request reimbursement for DCAP expenses? [Statutory Authority: RCW 41.50.050(5) and 41.04.600
	effective 11/22/01.] Repealed by WSR 09-01-021, filed		- 41.04.635. WSR 03-19-121, § 415-600-410, filed
	12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26
415-600-110	Definitions used in DCAP. [Statutory Authority: RCW		U.S.C. WSR 01-21-091, § 415-600-410, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed
	41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-110, filed 10/22/01,		12/8/08, effective 1/8/09. Statutory Authority: RCW
	effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW	415-600-420	41.50.050(5) and 41.04.640. How does DRS process DCAP reimbursement claims?
	41.50.050(5) and 41.04.640.		[Statutory Authority: RCW 41.50.050(5), 41.04.600
415-600-210	How do I enroll in DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-		through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-420, filed 10/22/01, effective 11/22/01.]
	121, § 415-600-210, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600		Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and
	through 41.04.645 and 26 U.S.C. WSR 01-21-091, §	415 (00 420	41.04.640.
	415-600-210, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective	415-600-430	How will I know how much money is available in my dependent care account? [Statutory Authority: RCW
	1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-430, filed 10/22/01,
415-600-220	What is a salary reduction agreement? [Statutory		effective 11/22/01.] Repealed by WSR 09-01-021, filed
	Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-		12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	220, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-	415-600-440	What happens to the balance of my DCAP account at the end of the plan year? [Statutory Authority: RCW 41.50
	tory Authority: RCW 41.50.050(5) and 41.04.640.		050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-600-230	May I change the terms of my SRA during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04		WSR 01-21-091, § 415-600-440, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed
	600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-230, filed 10/22/01, effective 11/22/01.]		12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	Repealed by WSR 09-01-021, filed 12/8/08, effective	415-600-450	What happens to the money in my dependent care
	1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		account if I terminate employment? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645
415-600-240	What is a qualifying change in status? [Statutory		and 26 U.S.C. WSR 01-21-091, § 415-600-450, filed
	Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-		10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority:
	240, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-	415-600-510	RCW 41.50.050(5) and 41.04.640. DCAP administration. [Statutory Authority: RCW
	tory Authority: RCW 41.50.050(5) and 41.04.640.	413-000-310	41.50.050(5), 41.04.600 through 41.04.645 and 26
415-600-250	How much may I set aside in my dependent care account each plan year? [Statutory Authority: RCW 41.50		U.S.C. WSR 01-21-091, § 415-600-510, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed
	050(5), 41.04.600 through 41.04.645 and 26 U.S.C.		12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	WSR 01-21-091, § 415-600-250, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed	415-600-520	What are the limits on my rights under DCAP? [Statu-
	12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		tory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-
415-600-260	What is "earned income" for purposes of DCAP? [Stat-		520, filed 10/22/01, effective 11/22/01.] Repealed by
	utory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-260, filed		WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26	415-600-610	Can my rights be assigned or attached? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through
	U.S.C. WSR 01-21-091, § 415-600-260, filed 10/22/01,		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-
	effective 11/22/01.] Repealed by WSR 09-01-021, filed		610, filed 10/22/01, effective 11/22/01.] Repealed by

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415-600-620 415-600-630	WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. 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. WSR 01-21-091, § 415-600-620, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. 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. WSR 01-21-091, § 415-600-630, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-620-040 415-620-045 415-620-050	Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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. Plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-045, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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. Plan year. [Statutory Authority: RCW 41.50.780(11). WSR 96-16-020, § 415-620-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-
DEPENDENT (Chapter 415-610 CARE ASSISTANCE SALARY REDUCTION PLAN		091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through
415-610-010	Plan established. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.	415-620-055	41.04.645 and 26 U.S.C. Qualifying person(s). [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-055, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-610-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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 n	chapter 415-630 PARTICIPATION
415-610-020	Interpretation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.	415-630-010	Participation in plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-610-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-630-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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 ne	Chapter 415-620	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 1 (Tax Treatment of Cafeteria Plans). WSR 01-11-053, § 415-630-025, filed
415-620-010	DEFINITIONS Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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	5/10/01, effective 5/15/01.] Repealed by WSR 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. 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
415-620-015	Dependent care account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.		Cafeteria Plans). WSR 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). WSR 96-16-020, § 415-630-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-620-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600	Reviser's n	note: Later promulgation, see chapter 415-600 WAC. Chapter 415-640
415-620-025	through 41.04.645 and 26 U.S.C. Eligible employee. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-620-025, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.	415-640-010	BENEFITS Plan benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-620-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-640-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-620-035, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.	415-640-030	Reduction of benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.

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	Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.		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.		415-680-030	Proper proof. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-
Chapter 415-650 REIMBURSEMENT OF DEPENDENT CARE EXPENSES			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.
415-650-010	Submittal of claims. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-650-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-680-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.
415-650-020	Payment of claims. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-650-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-680-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-650-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-680-060, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-650-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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). WSR 96-16-020, § 415-680-070, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5),		Chapter 415-690 RMINATION OR AMENDMENT OF PLAN
Reviser's 1	41.04.600 through 41.04.645 and 26 U.S.C. note: Later promulgation, see chapter 415-600 WAC. Chapter 415-660	415-690-010	Termination or amendment of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-690-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective
	Chapter 415-000 SOURCE OF REIMBURSEMENT		11/22/01. Statutory Authority: RCW 41.50.050(5),

415-695-010

SOURCE OF REIMBURSEMENT

415-660-010 Salary reduction account. [Statutory Authority: RCW Satisfy reduction account. Istatutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-660-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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 26415.50 through 41.04.645 and 26 U.S.C. Rights of participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-415-660-020 660-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.

through 41.04.645 and 26 U.S.C. **Reviser's note:** Later promulgation, see chapter 415-600 WAC.

Statutory Authority: RCW 41.50.050(5), 41.04.600

Chapter 415-670 TERMINATION OF PARTICIPATION

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

Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, \S 415-680-010 415-680-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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. Delegation of authority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-020, filed 7/29/96, effective 7/29/96.] Repealed by 415-680-020

WSR 01-21-091, filed 10/22/01, effective 11/22/01.

41.04.600 through 41.04.645 and 26 U.S.C.

Communication to employees. [Statutory Authority:

RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, §

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

Chapter 415-695 MISCELLANEOUS

415-695-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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. Nonassignability of rights. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-415-695-020 695-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 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.

through 41.04.645 and 26 U.S.C.

No guarantee of tax consequences. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-030, filed 7/29/96, effective 7/29/96.]

Repealed by WSR 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

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

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