Title 415 WAC

RETIREMENT SYSTEMS, DEPARTMENT OF

Chapters		TE A CHED	Chapter 415-210	
415-02	General provisions.	TEACHERS' 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 Repealed by WSR 01-01-059, filed 12/12/00, effective 1/12/01.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.	113 301 010	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	
D 101	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		ity: RCW 41.50.770, [41.50.]780 and 41.50.050. Recod-	
	ADMINISTRATIVE FEE RATE	415-504-060	ified as § 415-501-150. Eligible employee. [Statutory Authority: RCW 41.50	
415-116-010	Purpose. [Statutory Authority: RCW 41.50.110, 41.26		050 and 41.50.780(11). WSR 96-16-020, § 415-504-	
	070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-010, filed 6/12/91, effective 7/13/91.] Repealed by		060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statu-	
	WSR 99-21-031, filed 10/14/99, effective 11/14/99.		tory Authority: RCW 41.50.770, [41.50.]780 and	
415-116-020	Statutory Authority: RCW 41.50.050. Definitions. [Statutory Authority: RCW 41.50.110,	415-504-070	41.50.050. Recodified as § 415-501-160. Employee retirement benefits board. [Statutory Author-	
	41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, §	413 304 070	ity: RCW 41.50.050 and 41.50.780(11). WSR 96-16-	
	415-116-020, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective		020, § 415-504-070, filed 7/29/96, effective 7/29/96.]	
	11/14/99. Statutory Authority: RCW 41.50.050.		Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-	
415-116-030	Administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR	415 504 000	780 and 41.50.050. Recodified as § 415-501-170.	
	91-13-029, § 415-116-030, filed 6/12/91, effective	415-504-080	Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-080, filed	
	7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99,		7/29/96, effective 7/29/96.] Decodified by WSR 00-11-	
	effective 11/14/99. Statutory Authority: RCW 41.50050.		104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recod-	
415-116-040	Criteria for changing administrative fee rate. [Statutory		ified as § 415-501-180.	
	Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed	415-504-090	Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, filed	
	6/12/91, effective 7/13/91.] Repealed by WSR 99-21-		7/29/96, effective 7/29/96.] Amended and decodified by	
	031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.		WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and	
415-116-050	Current administrative fee rate. [Statutory Authority:		41.50.050. Recodified as § 415-501-190.	
	RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080.	415-504-100	Participation agreement. [Statutory Authority: RCW	
	WSR 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed		41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-100, filed 7/29/96, effective 7/29/96.] Amended	
	10/14/99, effective 11/14/99. Statutory Authority: RCW		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,	

[Title 415 WAC p. 1]

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 MSR 01.50.150.150.150.	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
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-		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 and decodified by WSR 00-11-104, filed 5/18/00, effective 7/29/96.	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
	tive 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-		9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.780(1) and 41.50.050. WSR 97-05-009, § 415-
415-512-020	415. 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-		512-090, filed 2/7/97, effective 3/10/97. Statutory 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,

[Title 415 WAC p. 2] (12/8/17)

[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 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 § 415-501-510 415-524-010 members of the employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.-780(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. 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 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 556-010, filed 7/29/96, effective 7/29/96.] Amended 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 Chapter 415-532 INVESTMENT RESPONSIBILITY AMENDMENT OR TERMINATION OF PLAN Investment responsibility. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-560-010, filed 415-560-010 415-532-010 Termination of plan. [Statutory Authority: RCW 41.50.-050 and 41.50.780(11). WSR 96-16-020, § 415-532-9/30/98, effective 10/31/98. Statutory Authority: RCW 010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 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.]-Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-610. 700 and 41.50.050. Recodified as § 415-501-530. Amendment of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-532-020, 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 § 415-501-540. 780 and 41.50.050. Recodified as § 415-501-530 415-532-020 Chapter 415-564 DEPARTMENT POWERS 415-564-010 Plan prevails. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-010, 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 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. 415-564-020 415-536-010 Retirement and Social Security not reduced. [Statutory 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, § 415-415-564-030 as § 415-501-550 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 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 § Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-544-010, filed 7/29/96, effective 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 7/29/96.] Amended and decodified by WSR 00-11-104, 415-564-060 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 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

(12/8/17) [Title 415 WAC p. 3]

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	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:
	6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]-780 and 41.50.050. Recodified as § 415-501-720.		RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-270, filed
Chapter 415-600 DEPENDENT CARE ASSISTANCE SALARY REDUCTION			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.
	PROGRAM OVERVIEW	415-600-280	How will DRS process my salary reduction? [Statutory
415-600-010	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. WSR 01-21-091, § 415-600-010, filed 10/22/01, effective		Authority: RCW 41.50.050(5), 41.04.600 through 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 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 41.50050(5) and 41.04.640.	415-600-290	tory Authority: RCW 41.50.050(5) and 41.04.640. When does my participation in DCAP terminate? [Statutory 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. WSR 01-21-091, § 415-600-020, filed 10/22/01, effec-		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 09-01-021, filed 12/8/08, effective 1/8/09. Statu-
	tive 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.	415-600-310	tory Authority: RCW 41.50.050(5) and 41.04.640. Do my expenses qualify for DCAP reimbursement? [Statutory Authority: RCW 41.50.050(5) and 41.04.600
415-600-030	DCAP is a separate program. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-030, filed		- 41.04.635. WSR 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
	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.		U.S.C. WSR 01-21-091, § 415-600-310, 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
415-600-040	Interpretation of DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-040, filed 10/22/01,	415-600-410	41.50.050(5) and 41.04.640. 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 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		- 41.04.635. WSR 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
415-600-110	Definitions used in DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-110, filed 10/22/01,		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 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? [Statutory Authority: RCW 41.50.050(5), 41.04.600
415-600-210	41.50.050(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. WSR 03-19-121.8415 (20.210.514.64) (17.03.65.45).		through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-420, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective
	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. WSR 01-21-091, §	415 600 420	1/8/09. Statutory Authority: RCW 41.50.050(5) and 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 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. WSR 01-21-091, § 415-600-430, filed 10/22/01,
415-600-220	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. WSR 01-21-091, § 415-600-		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.
	220, 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.	415-600-440	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
415-600-230	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. WSR 01-21-091,		U.S.C. WSR 01-21-091, § 415-600-440, 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
	§ 415-600-230, 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	415-600-450	41.50.050(5) and 41.04.640. What happens to the money in my dependent care account if I terminate employment? [Statutory Author-
415-600-240	41.04.640. What is a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through		ity: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-450, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-
	41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-240, 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	021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. DCAP administration. [Statutory Authority: RCW
415-600-250	tory Authority: RCW 41.50.050(5) and 41.04.640. How much may I set aside in my dependent care account each plan year? [Statutory Authority: RCW 41.50		41.50.050(5), 41.04.600 through 41.04.645 and 26 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. 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	12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. What are the limits on my rights under DCAP? [Statu-
415-600-260	12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. What is "earned income" for purposes of DCAP? [Stat-		tory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-520, 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 9/17/03, effective 9/20/03. Statutory Authority: RCW	415-600-610	WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640. Can my rights be assigned or attached? [Statutory
	41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-260, filed 10/22/01, 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, § 415-600-610, filed 10/22/01, effective 11/22/01.] Repealed by

[Title 415 WAC p. 4] (12/8/17)

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415-600-620	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	415-620-040	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
	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		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.
415-600-630	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	415-620-045	Plan. [Statutory Authority: RCW 41.50.050 and 41.50780(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.
	41.04.640.	415-620-050	Plan year. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-050, filed
Chapter 415-610 DEPENDENT CARE ASSISTANCE SALARY REDUCTION PLAN			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
Reviser's r	note: Later promulgation, see chapter 415-600 WAC.	415-620-055	41.04.645 and 26 U.S.C. Qualifying person(s). [Statutory Authority: RCW
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.	413 020 033	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		Chapter 415-630
	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	Reviser's 1	PARTICIPATION note: Later promulgation, see chapter 415-600 WAC.
	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
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-		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.
	21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through	415-630-020	Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. Salary reduction agreement. [Statutory Authority: RCW
415-610-030	41.04.645 and 26 U.S.C. General description of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-		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.
	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	415-630-025	Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. May I change or revoke the terms of my salary reduction
	through 41.04.645 and 26 U.S.C. Chapter 415-620 DEFINITIONS	413-030-023	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 Cafete-
Davisar's			ria Plans). WSR 01-11-053, § 415-630-025, filed
415-620-010	note: Later promulgation, see chapter 415-600 WAC. Department. [Statutory Authority: RCW 41.50.050 and		5/10/01, effective 5/15/01.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory
	41.50.780(11). WSR 96-16-020, § 415-620-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-		Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
	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
415-620-015	Dependent care account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-		of 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, §
	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		415-630-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective
415-620-020	through 41.04.645 and 26 U.S.C. Dependent care expenses. [Statutory Authority: RCW		11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
	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		Chapter 415-640 BENEFITS
	WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600	Ravisar's	note: Later promulgation, see chapter 415-600 WAC.
415 620 025	through 41.04.645 and 26 U.S.C.	415-640-010	Plan benefits. [Statutory Authority: RCW 41.50.050 and
415-620-025	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	413-040-010	41.50.780(11). WSR 96-16-020, § 415-640-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-
	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.		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	415-640-020	Maximum benefits. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-640-
	7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory		020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory
415 (20 025	Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.	415 (40 020	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.

(12/8/17) [Title 415 WAC p. 5]

415-680-040

415-680-050

415-650-050

415-660-020

Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-650 REIMBURSEMENT OF DEPENDENT CARE EXPENSES

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

Submittal of claims. [Statutory Authority: RCW 41.50.-050 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 415-650-010 41.04.645 and 26 U.S.C.

Payment of claims. [Statutory Authority: RCW 41.50.-050 and 41.50.780(11). WSR 96-16-020, § 415-650-415-650-020 020, 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. 415-650-030 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.

through 41.04.645 and 26 U.S.C.

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. 415-650-040

41.04.600 through 41.04.645 and 26 U.S.C. 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), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-660 SOURCE OF REIMBURSEMENT

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

Salary reduction account. [Statutory 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 415-660-010 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.

Hirough 41.04.043 and 26 U.S.C. Rights of participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-660-020, 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.

Chapter 415-670 TERMINATION OF PARTICIPATION

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

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.] 415-670-010 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.

Chapter 415-680 ADMINISTRATION

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

Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-010, filed 7/29/96, effective 7/29/96.] 415-680-010 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. 41.50.600 indugir 47.50.63 and 20 C.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 WSR 01-21-091, filed 10/22/01, effective 11/22/01. 415-680-020 Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. Proper proof. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-030, filed 415-680-030

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.

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

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.

Condition of participation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-415-680-060 680-060, 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.

through 41.04.645 and 26 U.S.C.

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. 415-680-070

Chapter 415-690 TERMINATION OR AMENDMENT OF PLAN

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

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 415-690-010 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-695 MISCELLANEOUS

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

Communication to employees. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 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. 415-695-010

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

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), 415-695-030 41.04.600 through 41.04.645 and 26 U.S.C

41.04.600 through 41.04.645 and 26 U.S.C. 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. 415-695-040

[Title 415 WAC p. 6] (12/8/17)