### Title 415 WAC

# RETIREMENT SYSTEMS, DEPARTMENT OF

Chapters		TEACHED	Chapter 415-210
415-02	General provisions.	IEACHER	S' RETIREMEÑT 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.		[Statutory Authority: RCW 41.34.040 and 41.50.050.
415-08	Appeals.		WSR 97-01-013, § 415-210-020, filed 12/6/96, effective 12/27/96.] Repealed by WSR 01-01-059, filed
415-10	Purchase of service credit after statutory deadline RCW 41.50.165.		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 A 11 TO A 12 TO A
415-104	Law enforcement officers' and firefight-	415-504-010	Accumulated deferrals. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-
	ers' retirement system.		504-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effec-
415-105	Local disability board procedures.		tive 6/18/00. Statutory Authority: RCW 41.50.770,
415-106	Public safety employees' retirement sys-		[41.50.]780 and 41.50.050. Recodified as § 415-501-110.
415-108	tem. 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		and 41.50.780(11). WSR 96-16-020, § 415-504-030,
	receivables.		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 administra-		Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-130.
44.7.200	tive fee.	415-504-040	Deferred compensation. [Statutory Authority: RCW
415-200	Employee retirement benefits board.		41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-040, filed 7/29/96, effective 7/29/96.] Decodified
415-501	Deferred compensation plan.		by WSR 00-11-104, filed 5/18/00, effective 6/18/00.
415-700	Higher education retirement plan supple- mental benefit fund.		Statutory Authority: RCW 41.50.770, [41.50.]780 and
	mental benefit fund.	415-504-050	41.50.050. Recodified as § 415-501-140.  Department. [Statutory Authority: RCW 41.50.050 and
DIS	POSITION OF CHAPTERS FORMERLY		41.50.780(11). WSR 96-16-020, § 415-504-050, filed
210.	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-		060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statu-
	116-010, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99.		tory Authority: RCW 41.50.770, [41.50.]780 and
	Statutory Authority: RCW 41.50.050.	415-504-070	41.50.050. Recodified as § 415-501-160. Employee retirement benefits board. [Statutory Author-
415-116-020	Definitions. [Statutory Authority: RCW 41.50.110,	413 304 070	ity: RCW 41.50.050 and 41.50.780(11). WSR 96-16-
	41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-020, filed 6/12/91, effective 7/13/91.]		020, § 415-504-070, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective
	Repealed by WSR 99-21-031, filed 10/14/99, effective		6/18/00. Statutory Authority: RCW 41.50.770,
415-116-030	11/14/99. Statutory Authority: RCW 41.50.050. Administrative fee rate. [Statutory Authority: RCW		[41.50.]780 and 41.50.050. Recodified as § 415-501-170.
.10 110 050	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		41.50.780(11). WSR 96-16-020, § 415-504-080, filed
	7/13/01 1 Repealed by WSR 00-21-031 filed 10/14/00		
	7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50		7/29/96, effective 7/29/96.] Decodified by WSR 00-11-
415 116 040	effective 11/14/99. Statutory Authority: RCW 41.50050.		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. Recod-
415-116-040	effective 11/14/99. Statutory Authority: RCW 41.50	415-504-090	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 § 415-501-180.
415-116-040	effective 11/14/99. Statutory Authority: RCW 41.50050. Criteria for changing administrative fee rate. [Statutory 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	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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, filed
415-116-040	effective 11/14/99. Statutory Authority: RCW 41.50050. Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-	415-504-090	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 § 415-501-180. Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by
	effective 11/14/99. Statutory Authority: RCW 41.50050. Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.	415-504-090	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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, 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
415-116-040 415-116-050	effective 11/14/99. Statutory Authority: RCW 41.50050. Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050. Current administrative fee rate. [Statutory Authority:		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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, 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 § 415-501-190.
	effective 11/14/99. Statutory Authority: RCW 41.50050.  Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.  Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-050, filed 6/12/91, effec-	415-504-090 415-504-100	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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, 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 § 415-501-190.  Participation agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-
	effective 11/14/99. Statutory Authority: RCW 41.50050.  Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.  Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, 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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, 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 § 415-501-190.  Participation agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-100, filed 7/29/96, effective 7/29/96.] Amended
	effective 11/14/99. Statutory Authority: RCW 41.50050.  Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.  Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-050, filed 6/12/91, effec-		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 § 415-501-180.  Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, 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 § 415-501-190.  Participation agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-

(6/29/18) [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	020, § 415-512-040, 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 § 415-501-440.  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, effec-
	Chapter 415-508 ADMINISTRATION		tive 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Author-
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	ity: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified 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
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	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 § 415-501-470.  Investment options. [Statutory Authority: RCW 41.50-050. WSR 98-20-047, § 415-512-075, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50
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 as § 415-501-350.	415-512-080	050 and 41.50.780(11). WSR 96-16-020, § 415-512-075, 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:
415-508-040	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 § 415-501-330.		RCW 41.50.050. WSR 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). 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-
415-508-050	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 § 415-501-340.	415-512-085	480. 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.
	Chapter 415-512 PARTICIPATION IN THE PLAN	415-512-086	Distribution in the event of death of participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11).
415-512-010 415-512-015	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.  Plan to plan transfers. [Statutory Authority: RCW	415-512-087	WŚR 96-16-020, § 415-512-086, 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 § 415-501-486.  Distribution in event of death of beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR
	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 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-	415-512-090	96-16-020, § 415-512-087, 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 § 415-501-487.  Elections regarding distribution. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-090, filed
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. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-420.		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 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	Catch-up provision. [Statutory Authority: RCW 41.50050. WSR 98-20-047, § 415-512-030, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-512-030, 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,	415-512-095 415-512-110	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. Distribution of deferrals. [Statutory Authority: RCW
415-512-040	[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-		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

[Title 415 WAC p. 2] (6/29/18)

415-552-010

415-556-010

415-560-010

415-564-010

415-564-020

415-564-030

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 415-524 UNFORESEEABLE EMERGENCY

Unforeseeable emergency. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-524-010, filed 415-524-010 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 tive 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-510. and decodified by WSR 00-11-104, filed 5/18/00, effec-

#### Chapter 415-528 LEAVE OF ABSENCE

415-528-010 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 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 415-532 AMENDMENT OR TERMINATION OF PLAN

415-532-010 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 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-415-532-020

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.

### 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). 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 as § 415-501-550.

#### Chapter 415-540 TRANSFER IN LIEU OF CASH

415-540-010

415-544-010

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

#### Chapter 415-544 NONASSIGNABILITY CLAUSE

Accumulated deferrals not assignable. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-Authority: RCW 41.50.050. WSR 98-20-04/, § 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 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.

#### Chapter 415-548 ASSETS

Plan assets. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-548-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 415-548-010 41.50.780(11). WSR 96-16-020, § 415-548-010, 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 § 415-501-580

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

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). 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

Employer contributions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-556-010, 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-

## Chapter 415-560 INVESTMENT RESPONSIBILITY

Investment responsibility. [Statutory Authority: RCW 41.50.050. WSR 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). 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. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-610.

#### Chapter 415-564 DEPARTMENT POWERS

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 41.50.050. Recodified as § 415-501-360.

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

Department to interpret. [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, § 415-564-030, 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.

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 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 § 415-501-320. 415-564-040 **3**20. 415-564-050

Department may require court order. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 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 § 415-501-380.

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 415-564-060 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 § 415-501-390.

#### Chapter 415-568 APPLÎCABLE LAW

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

(6/29/18)[Title 415 WAC p. 3]

415-568-010

	by WSR 00-11-104, filed 5/18/00, effective 6/18/00.		41.50.050(5), 41.04.600 through 41.04.645 and 26
	Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-710.		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
415-568-020	Plan to conform to federal law. [Statutory Authority:		12/8/08, effective 1/8/09. Statutory Authority: RCW
	RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-020, filed 7/29/96, effective 7/29/96.] Decodi-	415-600-270	41.50.050(5) and 41.04.640.  May DRS limit the maximum salary reduction for
	fied by WSR 00-11-104, filed 5/18/00, effective	413-000-270	highly compensated employees? [Statutory Authority:
	6/18/00. Statutory Authority: RCW 41.50.770,		RCW 41.50.050(5), 41.04.600 through 41.04.645 and
	[41.50.]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-
			021, filed 12/8/08, effective 1/8/09. Statutory Authority:
DEPENDE	Chapter 415-600 NT CARE ASSISTANCE SALARY REDUCTION	415-600-280	RCW 41.50.050(5) and 41.04.640.
	PROGRAM OVERVIEW	413-000-280	How will DRS process my salary reduction? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through
415-600-010	Dependent care assistance salary reduction program		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-
	established. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-		280, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-
	21-091, § 415-600-010, filed 10/22/01, effective		tory Authority: RCW 41.50.050(5) and 41.04.640.
	11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, offsetive 1/8/09. Statutory Authority, PCW 41.50.050	415-600-290	When does my participation in DCAP terminate? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through
	effective 1/8/09. Statutory Authority: RCW 41.50.050 (5) and 41.04.640.		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-
415-600-020	What is DCAP? [Statutory Authority: RCW 41.50.050(		290, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-
	5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-020, filed 10/22/01, effective		tory Authority: RCW 41.50.050(5) and 41.04.640.
	11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08,	415-600-310	Do my expenses qualify for DCAP reimbursement?
	effective 1/8/09. Statutory Authority: RCW 41.50050(5) and 41.04.640.		[Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-310, filed
415-600-030	DCAP is a separate program. [Statutory Authority:		9/17/03, effective 9/20/03. Statutory Authority: RCW
	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		41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-310, filed 10/22/01,
	10/22/01, effective 11/22/01.] Repealed by WSR 09-01-		effective 11/22/01.] Repealed by WSR 09-01-021, filed
	021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-040	Interpretation of DCAP. [Statutory Authority: RCW	415-600-410	How do I request reimbursement for DCAP expenses?
	41.50.050(5), 41.04.600 through 41.04.645 and 26		[Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-410, filed
	U.S.C. WSR 01-21-091, § 415-600-040, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed		9/17/03, effective 9/20/03. Statutory Authority: RCW
	12/8/08, effective 1/8/09. Statutory Authority: RCW		41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-410, filed 10/22/01,
415-600-110	41.50.050(5) and 41.04.640. Definitions used in DCAP. [Statutory Authority: RCW		effective 11/22/01.] Repealed by WSR 09-01-021, filed
	41.50.050(5), 41.04.600 through 41.04.645 and 26		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, § 415-600-110, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed	415-600-420	How does DRS process DCAP reimbursement claims?
	12/8/08, effective 1/8/09. Statutory Authority: RCW		[Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, §
415-600-210	41.50.050(5) and 41.04.640. How do I enroll in DCAP? [Statutory Authority: RCW		415-600-420, filed 10/22/01, effective 11/22/01.]
	41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-		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		1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	through 41.04.645 and 26 U.S.C. WSR 01-21-091, §	415-600-430	How will I know how much money is available in my
	415-600-210, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective		dependent care account? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26
	1/8/09. Statutory Authority: RCW 41.50.050(5) and		U.S.C. WSR 01-21-091, § 415-600-430, filed 10/22/01,
415-600-220	41.04.640. What is a salary reduction agreement? [Statutory		effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW
113 000 220	Authority: RCW 41.50.050(5), 41.04.600 through		41.50.050(5) and 41.04.640.
	41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-220, filed 10/22/01, effective 11/22/01.] Repealed by	415-600-440	What happens to the balance of my DCAP account at the end of the plan year? [Statutory Authority: RCW
	WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-		41.50.050(5), 41.04.600 through 41.04.645 and 26
415-600-230	tory Authority: RCW 41.50.050(5) and 41.04.640.		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
415-000-230	May I change the terms of my SRA during the plan year? [Statutory Authority: RCW 41.50.050(5),		12/8/08, effective 1/8/09. Statutory Authority: RCW
	41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-	415 (00 450	41.50.050(5) and 41.04.640.
	21-091, § 415-600-230, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08,	415-600-450	What happens to the money in my dependent care account if I terminate employment? [Statutory Author-
	effective 1/8/09. Statutory Authority: RCW 41.50.050		ity: RCW 41.50.050(5), 41.04.600 through 41.04.645
415-600-240	(5) and 41.04.640. What is a qualifying change in status? [Statutory		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-
	Authority: RCW 41.50.050(5), 41.04.600 through		021, filed 12/8/08, effective 1/8/09. Statutory Authority:
	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	415-600-510	RCW 41.50.050(5) and 41.04.640. DCAP administration. [Statutory Authority: RCW
	WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-	.15 000 510	41.50.050(5), 41.04.600 through 41.04.645 and 26
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		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
713 000-230	each plan year? [Statutory Authority: RCW 41.50.050		12/8/08, effective 1/8/09. Statutory Authority: RCW
	(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR	415 600 520	41.50.050(5) and 41.04.640. What are the limits on my rights under DCAP? [Statu-
	01-21-091, § 415-600-250, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08,	415-600-520	tory Authority: RCW 41.50.050(5), 41.04.600 through
	effective 1/8/09. Statutory Authority: RCW 41.50.050		41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-
415-600-260	(5) and 41.04.640. What is "earned income" for purposes of DCAP? [Stat-		520, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statu-
	utory Authority: RCW 41.50.050(5) and 41.04.600 -	415 (00 (10	tory Authority: RCW 41.50.050(5) and 41.04.640.
	41.04.635. WSR 03-19-121, § 415-600-260, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW	415-600-610	Can my rights be assigned or attached? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through
			, · · · · · · · · · · · · · · · ·

[Title 415 WAC p. 4] (6/29/18)

	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 WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.		620-035, 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.
415-600-620	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. 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	415-620-040	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.
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 10/2005 State 10/2005 [State 10/2005]	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.
	1/8/09. Statutory Authority: RCW 41.50.050(5) and 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 n	ote: Later promulgation, see chapter 415-600 WAC.	415-620-055	41.04.645 and 26 U.S.C.
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	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		Chapter 415-630 PARTICIPATION
	and 41.50.780(11). WSR 96-16-020, § 415-610-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-	Reviser's r	note: Later promulgation, see chapter 415-600 WAC.
	21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through	415-630-010	Participation in plan. [Statutory Authority: RCW
415-610-020	41.04.645 and 26 U.S.C. 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. Statutory Authority: RCW 41.50.050(5), 41.04.600
415 (10.020	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	through 41.04.645 and 26 U.S.C. Salary reduction agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-
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.	415-630-025	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. May I change or revoke the terms of my salary reduction agreement (SRA) during the plan year? [Statutory
	Chapter 415-620 DEFINITIONS		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-
Reviser's n	ote: Later promulgation, see chapter 415-600 WAC.		ria Plans). WSR 01-11-053, § 415-630-025, filed 5/10/01, effective 5/15/01.] Repealed by WSR 01-21-
415-620-010	Department. [Statutory Authority: RCW 41.50.050 and		091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through
415-620-015	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	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 Cafeteria Plans). WSR 01-11-053, § 415-630-030,
413-670-013			
413 020 013	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.		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	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. Dependent care expenses. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-		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),
	41.50.050 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. 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.	Reviser's 1	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.  Chapter 415-640
415-620-020	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.  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 through 41.04.645 and 26 U.S.C.	Reviser's 1 415-640-010	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.  Chapter 415-640 BENEFITS  note: Later promulgation, see chapter 415-600 WAC.  Plan benefits. [Statutory Authority: RCW 41.50.050 and
	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.  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 through 41.04.645 and 26 U.S.C.  Eligible employee. [Statutory Authority: RCW 41.50.050 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	415-640-010	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.  Chapter 415-640 BENEFITS  note: Later promulgation, see chapter 415-600 WAC.  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.
415-620-020	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. 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 through 41.04.645 and 26 U.S.C. Eligible employee. [Statutory Authority: RCW 41.50.050 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. 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 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.	415-640-010 415-640-020	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.  Chapter 415-640 BENEFITS  **Tote:* Later promulgation, see chapter 415-600 WAC.  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.  Maximum benefits. [Statutory Authority: RCW 41.50.050 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.
415-620-020 415-620-025	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.  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 through 41.04.645 and 26 U.S.C.  Eligible employee. [Statutory Authority: RCW 41.50.050 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.  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 091, filed 10/22/01, effective 11/22/01. Statutory	415-640-010	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.  Chapter 415-640 BENEFITS  note: Later promulgation, see chapter 415-600 WAC.  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.  Maximum benefits. [Statutory Authority: RCW 41.50.050 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.

(6/29/18) [Title 415 WAC p. 5]

	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.	415-680-030	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 01-21-091, filed 10/22/01, effective 11/22/01. Statutory
REIMBU	Chapter 415-650 RSEMENT OF DEPENDENT CARE EXPENSES		Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
Reviser's	<b>note:</b> Later promulgation, see chapter 415-600 WAC.	415-680-040	Genuineness of documents. [Statutory Authority: RCW
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		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	Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. Payment of claims. [Statutory Authority: RCW 41.50050 and 41.50.780(11). WSR 96-16-020, § 415-650-	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.
	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.	415-680-060	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-
415-650-030	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.	415-680-070	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. Decision binding. [Statutory Authority: RCW 41.50.050
415-650-040	Statutory Authority: RCW 41.50.050(5), 41.04.600 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, §	415-000-070	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
415 650 050	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.	TEF	41.04.645 and 26 U.S.C.  Chapter 415-690 RMINATION OR AMENDMENT OF PLAN
415-650-050	Forfeiture of unexpended funds. [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.
	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.	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 415-660 SOURCE OF REIMBURSEMENT		11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
Reviser's	<b>note:</b> Later promulgation, see chapter 415-600 WAC.		Chapter 415-695 MISCELLANEOUS
415-660-010	Salary reduction account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-	Reviser's	note: Later promulgation, see chapter 415-600 WAC.
415 ((0.020	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 26 U.S.C.	415-695-010	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
415-660-020	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.	415-695-020	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, § 415-695-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.
	Chapter 415-670		Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
	TERMINATION OF PARTICIPATION	415-695-030	No guarantee of tax consequences. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, §
415-670-010	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 11/22/01. Statutory Authority: RCW 41.50.050(5),	415-695-040	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. Indemnification of employer by participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR
	41.04.600 through 41.04.645 and 26 U.S.C.  Chapter 415-680  ADMINISTRATION		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
Reviser's	note: Later promulgation, see chapter 415-600 WAC.		41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
415-680-010	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.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5),		
415-680-020	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 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.		
[Title 415 WAC	S = 0		(6/29/18)

[Title 415 WAC p. 6] (6/29/18)