

**WAC 415-501-494 How will the account be distributed if my beneficiary is a minor?** If you die before your entire account has been distributed and if one or more of your beneficiaries is a minor child, your deferred compensation funds will be distributed to the minor according to the following:

(1) If the guardian is a parent, a Proof of Guardianship form and a copy of the minor's birth certificate is required.

(2) If the guardian is not a parent, a Proof of Guardianship form and court documentation verifying the guardianship of the minor is required.

(3) Distribution consistent with this rule releases the department and its designated recordkeeper from further liability with regard to your DCP account.

(4) The person receiving the distribution pursuant to this rule must choose a distribution date and method on behalf of the minor, consistent with the requirements of this chapter.

[Statutory Authority: RCW 41.50.050. WSR 20-17-006, § 415-501-494, filed 8/5/20, effective 9/5/20. Statutory Authority: RCW 41.50.050(5), 41.50.770, and 41.50.780. WSR 09-09-044, § 415-501-494, filed 4/9/09, effective 5/10/09. Statutory Authority: RCW 41.50.050(5), 41.50.780(10), and 41.50.770. WSR 04-22-053, § 415-501-494, filed 10/29/04, effective 11/29/04. Statutory Authority: RCW 41.50.050(5), 41.50.030(2), 41.50.088(2), 41.50.770, and 41.50.780, 26 U.S.C. (Internal Revenue Code) and related tax regulations. WSR 02-01-121, § 415-501-494, filed 12/19/01, effective 1/1/02.]