

WAC 415-02-755 How does the department comply with Internal Revenue Code USERRA rules? Effective December 12, 1994, notwithstanding any other provisions of state law, contributions, benefits and service credit with respect to qualified military service are governed by section 414(u) of the Internal Revenue Code and the Uniformed Services Employment and Reemployment Rights Act (USERRA) of 1994.

Effective with respect to deaths occurring on and after January 1, 2007, while a member is performing qualified military service (as defined in chapter 43 of Title 38 of the United States Code), to the extent required by section 401 (a)(37) of the Internal Revenue Code, survivors of a member of a retirement system are entitled to any additional benefits that the system would provide if the member had resumed employment and then died, such as accelerated vesting or survivor benefits that are contingent on the member's death while employed. In any event, a deceased member's period of qualified service must be counted for vesting purposes.

[Statutory Authority: RCW 41.50.050(5). WSR 10-24-099, § 415-02-755, filed 12/1/10, effective 1/1/11.]