

**WAC 415-501-487 If my beneficiary dies while receiving my accumulated deferrals, who will get the remainder of the account?** (1) If your beneficiary dies while receiving distributions, any remaining balance will be paid according to their beneficiary election on file (see WAC 415-501-480).

(2) If there is no beneficiary election on file, the remaining balance will be paid to your beneficiary's estate.

[Statutory Authority: RCW 41.50.050. WSR 22-17-049, § 415-501-487, filed 8/11/22, effective 9/11/22; WSR 20-17-006, § 415-501-487, filed 8/5/20, effective 9/5/20. Statutory Authority: RCW 41.50.050(5), 41.50.780(10), and 41.50.770. WSR 04-22-053, § 415-501-487, 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, § 415-501-487, filed 12/19/01, effective 1/1/02. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. WSR 00-11-104, amended and recodified as § 415-501-487, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-087, filed 7/29/96, effective 7/29/96.]