

**WSR 23-22-111
PERMANENT RULES
DEPARTMENT OF
RETIREMENT SYSTEMS**

[Filed October 31, 2023, 12:02 p.m., effective November 2, 2023]

Effective Date of Rule: November 2, 2023 (two business days after filing).

Other Findings Required by Other Provisions of Law as Precondition to Adoption or Effectiveness of Rule: This rule implements a part of the federal SECURE Act 2.0 that is already in effect, so the department of retirement systems is using an expedited effectiveness date of two business days after filing as permitted under RCW 34.05.380 (3)(a).

Purpose: To implement the requirement from the federal SECURE Act 2.0 that allows former public safety officers to deduct \$3,000 in medical premiums directly from their taxes instead of needing to deduct premiums from their pension.

Citation of Rules Affected by this Order: Amending WAC 415-02-100.

Statutory Authority for Adoption: SECURE Act 2.0, part of the Consolidated Appropriations Act of 2023 (P.L. 117-328); and RCW 41.50.050.

Adopted under notice filed as WSR 23-19-101 on September 20, 2023.

Number of Sections Adopted in Order to Comply with Federal Statute: New 1, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 1, Amended 0, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 1, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: October 31, 2023.

Mike Ricchio
Assistant Director
Administrative Services Division

OTS-4869.1

AMENDATORY SECTION (Amending WSR 07-22-026, filed 10/26/07, effective 11/26/07)

WAC 415-02-100 Can I have my insurance premiums deducted from my retirement allowance? (1) The department will ~~((only))~~ accept requests by retirees to deduct insurance premiums from retirement allowances if ~~((one of the following conditions is met:~~

~~(a))~~ the retiree's insurance provider has at least ~~((twenty-five))~~ 25 such retirees enrolled in a deduction program and has an established agreement with the department ~~((; or~~

~~(b) The retiree was an eligible public safety officer, as defined by Internal Revenue Code (IRC) 402(1), who has elected to participate in the federal tax savings program on health benefits for public safety officers under IRC 402(1). The retiree's insurance provider must have an established agreement with the department).~~

~~(2) ((For insurance providers under subsection (1)(a) of this section,))~~ The department may suspend deductions if the provider has fewer than ~~((twenty-five))~~ 25 participants and remains under ~~((twenty-five))~~ 25 participants for ~~((ninety))~~ more than 90 days.

(3) This rule applies to all retirement systems administered by the department.