

FINAL BILL REPORT

HB 2419

C 5 L 04

Synopsis as Enacted

Brief Description: Calculating the retirement allowance of a member of the law enforcement officers' and fire fighters' retirement system plan 2 who is killed in the course of employment.

Sponsors: By Representatives G. Simpson, Delvin, Cooper, Hinkle, Chase, Morrell and Conway.

House Committee on Appropriations
Senate Committee on Ways & Means

Background:

All members of the Law Enforcement Officers' and Fire Fighters' Retirement System, Plan 2 (LEOFF 2) are eligible for normal retirement at age 53, and early retirement beginning at age 50. Several death benefits are payable to LEOFF 2 members who die while in active service.

One of the death benefits paid to a member of the LEOFF 2 is a survivor benefit paid to the spouse or eligible survivor. The amount of this survivor benefit is the greater of: (1) the member's accumulated contributions, or if the member has 10 or more years of service, 150 percent of the member's accumulated contributions; or (2) the member's earned retirement benefit, reduced for payment in the form of a survivor benefit and also reduced from the LEOFF 2 normal retirement age to the member's age at death. The survivor of a LEOFF 2 member who dies as a result of injuries sustained in the course of employment is also eligible for a \$150,000 lump-sum death benefit.

A workers' compensation death benefit may also be payable from the Department of Labor and Industries (L&I) for death resulting from injury sustained in the course of employment. A lump sum benefit may be payable from the L&I for burial expenses, as well as a monthly benefit of 60 percent of gross wages up to 120 percent of the state's average wage.

Chapter 155, Laws of 2003 (SHB 1519) provides that members of the Public Employees' Retirement System, the School Employees' Retirement System, and the Teachers' Retirement System killed in the course of employment are not subject to early retirement reductions.

Summary:

The survivor benefit paid from a member's earned retirement benefit to survivors of LEOFF 2 members killed in the course of employment is not subject to an early retirement actuarial reduction.

Votes on Final Passage:

House 96 0

Senate 47 0

Effective: June 10, 2004