

**RCW 41.45.0631 Washington state patrol retirement system—**

**Contribution rates—Allocation of costs.** (1) The allocation of costs between the employer and members of the Washington state patrol retirement system shall be made only after the application of any minimum total contribution rate that may be in effect for the system under subsection (4) of this section. For benefit improvements effective on or after July 1, 2007, costs shall be shared equally by members and the employer, and any cap on member contributions shall be adjusted accordingly. The member contribution rate shall be based on the adjusted total contribution rate described in subsection (2) of this section. Beginning July 1, 2007, the required member contribution rate for members of the Washington state patrol retirement system shall be the lesser of the following: (a) One-half of the adjusted total contribution rate for the system; or (b) seven percent, plus fifty percent of the contribution rate increase caused by any benefit improvements effective on or after July 1, 2007.

(2) The employer shall continue to pay for all costs attributable to distributions under RCW 43.43.270(2) for survivors of members who became disabled under RCW 43.43.040(2) prior to July 1, 2006, until such costs are fully paid. In order to avoid charging members for these costs, the total required contribution rate shall be adjusted to exclude these costs. The result of the adjustment shall be the adjusted total contribution rate that is to be used to calculate the required member contribution rate.

(3) The employer rate shall be the contribution rate required to cover all total system costs that are not covered by the member contribution rate.

(4) Beginning July 1, 2009, a minimum total contribution rate is established for the Washington state patrol retirement system. The total Washington state patrol retirement system contribution rate may exceed, but may not drop below, the established minimum total contribution rate. From July 1, 2009, through June 30, 2011, the minimum total contribution rate shall equal the total contribution rate required to fund fifty percent of the Washington state patrol retirement system's normal cost as calculated under the entry age normal cost method. Beginning July 1, 2011, the minimum total contribution rate shall equal the total contribution rate required to fund seventy percent of the Washington state patrol retirement system's normal cost as calculated under the entry age normal cost method. This minimum rate, when applicable, shall be collected in addition to any contribution rate required to amortize any unfunded costs attributable to distributions under RCW 43.43.270(2) for survivors of members who became disabled under RCW 43.43.040(2) prior to July 1, 2006.

(5) Upon completion of each biennial actuarial valuation, the state actuary shall review the appropriateness of this minimum total contribution rate and recommend to the council any adjustments as may be needed. Any changes adopted by the council shall be subject to revision by the legislature.

(6) The legislature recognizes the short-term volatility of projected employer contribution rates for the Washington state patrol retirement system and intends to phase-in the increase in contribution rates from the 2017-2019 biennium to the 2019-2021 biennium over three successive biennia. The phase-in shall be calculated by the state actuary and shall not result in an expected funding shortfall when measured over the entire phase-in period. Consistent with this intent,

the legislature revises the basic employer contribution rate for the Washington state patrol retirement system from 22.13 percent to 17.5 percent during the 2019-2021 biennium. By June 30, 2020, the state actuary shall calculate and report to the council the expected change to the basic employer contribution rates for the 2021-2023 and 2023-2025 biennia that continue this phase-in. [2019 c 416 § 711; 2009 c 561 § 7. Prior: 2007 c 300 § 1; 2007 c 280 § 5; 2006 c 94 § 2; 2001 c 329 § 11.]

**Effective date—2019 c 416:** See note following RCW 43.19.642.

**Effective date—2009 c 561:** See note following RCW 41.45.010.

**Effective date—2007 c 300:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2007." [2007 c 300 § 3.]

**Effective date—2001 c 329:** See note following RCW 43.43.120.