

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-06-110, filed 10/11/88. Statutory Authority: Chapter 43.105 RCW. 81-07-004 (Order 004), § 143-06-110, filed 3/6/81; Order 0002, § 143-06-110, filed 9/12/73.]

WAC 143-06-120 Protection of public records. (1) No person shall knowingly alter, deface or destroy public records of the board and department.

(2) Original copies of public records of the board and department shall not be removed from the administrative offices of the board and department.

(3) Care and safekeeping of public records of the board and department, furnished pursuant to a request for inspection or copying, shall be the sole responsibility of the requestor.

(4) Records furnished for public inspection or copying shall be returned in good condition and in the same file sequence or organization as when furnished.

(5) Boisterous or otherwise disruptive conduct by those requesting public records of the board and department shall not be permitted.

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-06-120, filed 10/11/88. Statutory Authority: Chapter 43.105 RCW. 81-07-004 (Order 004), § 143-06-120, filed 3/6/81; Order 0002, § 143-06-120, filed 9/12/73.]

WAC 143-06-130 Records index. The department has available to all persons a current index which provides identifying information as to the records of the board and department.

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-06-130, filed 10/11/88. Statutory Authority: Chapter 43.105 RCW. 81-07-004 (Order 004), § 143-06-130, filed 3/6/81; Order 0002, § 143-06-130, filed 9/12/73.]

WAC 143-06-140 Communications with the board and department. All communications with the board and department including but not limited to the submission of materials pertaining to its operations and/or the administration or enforcement of chapter 42.17 RCW and these rules; requests for copies of the board and department's decisions and other matters, shall be addressed as follows: Washington State Department of Information Services, c/o Public Records Officer, Jefferson Building, Olympia, Wash. 98504.

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-06-140, filed 10/11/88. Statutory Authority: Chapter 43.105 RCW. 81-07-004 (Order 004), § 143-06-140, filed 3/6/81; Order 0002, § 143-06-140, filed 9/12/73.]

WAC 143-06-150 Adoption of form. The department hereby adopts state form 276 for use by all persons requesting inspection and/or copying or copies of records of the department or the board.

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-06-150, filed 10/11/88. Statutory Authority: Chapter 43.105 RCW. 81-07-004 (Order 004), § 143-06-150, filed 3/6/81; Order 0002, § 143-06-150, filed 9/12/73.]

Chapter 143-10 WAC STATE ENVIRONMENTAL POLICY ACT GUIDELINES

WAC

143-10-010 Board and department activities exempt.

WAC 143-10-010 Board and department activities exempt. The Washington state department of information services and the information services board have reviewed their authorized activities and found them to be exempt from the provisions of Title 197 WAC. This statement is provided as compliance with the requirements that the board and department adopt guidelines consistent with Title 197 WAC.

[Statutory Authority: Chapter 42.17 RCW. 88-21-029 (Order 88-1), § 143-10-010, filed 10/11/88; Order 76-01, § 143-10-010, filed 10/19/76.]

Title 154 WAC DEFERRED COMPENSATION, COMMITTEE FOR

Chapters

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154-24	Unforeseeable emergency.
154-110	Dependent care assistance salary reduction plan.
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Chapter 154-04 WAC DEFINITIONS

WAC

154-04-040 Normal retirement age.

WAC 154-04-040 Normal retirement age. "Normal retirement age" means the range of ages:

(1) Ending not later than age seventy and one-half; and

(2) Beginning not earlier than the earliest age at which the participant has the right to retire under a state authorized pension for which the participant is eligible without consent of the state and under which the participant will receive immediate retirement benefits without actuarial adjustment due to retirement prior to some later specified age in a state authorized pension plan.

In the case of a participant who continues to work beyond the ages specified above, normal retirement age shall be that date or age designated by the participant or the date or age at which the participant separates from service with the state. Provided, however, that the participant's election to defer amounts in excess of the maximum deferral allowed by WAC 154-12-020 but within the limited catch-up permitted by WAC 154-12-030 shall constitute a designation of an age pursuant to this section.

[Statutory Authority: RCW 41.04.260. 88-12-028 (Order 88-1), § 154-04-040, filed 5/25/88; 83-13-044 (Order 83-2), § 154-04-040, filed 6/10/83; 82-13-043 (Order 82-3), § 154-04-040, filed 6/11/82.]

Chapter 154-12 WAC PARTICIPATION IN THE PLAN

WAC

154-12-015	Acceptance of interplan transfers.
154-12-020	Deferral limitations.
154-12-030	Catch-up provision.
154-12-050	Modification of deferral.
154-12-060	Revocation of deferral.
154-12-070	Reinstatement of deferral.
154-12-110	Distribution of deferrals.

WAC 154-12-015 Acceptance of interplan transfers. Pursuant to Section 1.457-(2)(k) of the final regulations promulgated under section 457 of the code:

(1) Transfers to the plan. If a participant was formerly a participant in an eligible state deferred compensation plan (within the meaning of section 457 of the code and the regulations thereunder), and if such a plan permits the direct transfer of the participant's interest therein to the plan, then the plan shall accept assets representing the value of such interest; provided, however, the administrator may require in his sole discretion that some or all of such interest be transferred in cash or its equivalent. Such amount shall be held, accounted for, administered, and otherwise treated in the same manner as compensation deferred by the participant under the plan except that:

(a) Only the amount, if any, transferred to the plan which was deferred under the transferor plan in the taxable year when transfer occurs shall be treated as compensation deferred under the plan in such year.

(b) Such amount shall remain subject to, and shall be administered in accordance with, any irrevocable elections made under the transferor plan with respect to such amount.

(2) Transfers from the plan. The amounts credited to the account of a former participant in the plan may be transferred to another eligible state deferred compensation plan (within the meaning of section 457 of the code and the regulations thereunder) and in which the former participant currently participates, and if such plan provides for the acceptance of such amounts; provided, however, that if a participant terminates his service with the participating employer in order to accept employment with the entity sponsoring such plan and if such

plan accepts transferred amounts, then payment of benefits under the plan will not commence, regardless of any other provision of this plan, and the deferrals will automatically be transferred to such plan.

(3) Application for transfer. If the conditions in subsections (1) and (2) of this section are met and the participant wishes to transfer his/her account, he/she shall complete any application form and/or other documents as may be required by the administrator.

(4) Administrative rules. The committee shall prescribe such rules consistent with the provisions of subsections (1) and (2) of this section concerning plan-to-plan transfers as in its sole judgment it deems desirable for the orderly administration of the plan.

[Statutory Authority: RCW 41.04.260. 88-12-028 (Order 88-1), § 154-12-015, filed 5/25/88; 87-18-022 (Order 87-1), § 154-12-015, filed 8/26/87; 84-23-022 (Order 84-4), § 154-12-015, filed 11/13/84; 83-13-044 (Order 83-2), § 154-12-015, filed 6/10/83.]

WAC 154-12-020 Deferral limitations. Except as provided in WAC 154-12-030, the maximum that may be deferred under the plan for any taxable year of a participant shall not exceed the lesser of (1) \$7,500 or (2) 33 1/3% of the participant's includible compensation, each reduced by any amount excludable from the participant's gross income for that taxable year under Section 403(b) of the Internal Revenue Code on account of participating employer contributions. In the case of a person who participates in more than one deferred compensation plan governed by Section 457 of the Internal Revenue Code, the limitations set forth shall apply to all such plans considered together for the taxable year, or as may be otherwise provided in Section 457 of the Internal Revenue Code or any successor statute of similar import.

[Statutory Authority: RCW 41.04.260. 88-12-028 (Order 88-1), § 154-12-020, filed 5/25/88; 84-23-022 (Order 84-4), § 154-12-020, filed 11/13/84; 83-13-044 (Order 83-2), § 154-12-020, filed 6/10/83; 82-13-043 (Order 82-3), § 154-12-020, filed 6/11/82.]

WAC 154-12-030 Catch-up provision. For one or more of the participant's last three taxable years ending before attaining normal retirement age under the plan, the maximum deferral shall be the lesser of (1) \$15,000 for the taxable year, reduced by any amount excludable from the participant's gross income for the taxable year under Section 403(b) on account of contributions made by your employer, or (2) the sum of (a) the limitations established for purposes of WAC 154-12-020 of the plan for the taxable year (determined without regard to this section), plus (b) so much of the limitation established under WAC 154-12-020 for taxable years before the taxable year as has not theretofore been used under WAC 154-12-020 or 154-12-030; or as may be otherwise provided in Section 457 of the Internal Revenue Code or any successor statute of similar import. A prior taxable year shall be taken into account only if: (i) It begins after December 31, 1978; (ii) the participant was eligible to participate in the plan during all or any portion of the taxable year, and; (iii) compensation deferred (if any) under the plan during the taxable year was subject to a maximum limitation (as established under WAC 154-12-020).

A prior taxable year includes a taxable year in which the participant was eligible to participate in an eligible plan sponsored by another entity. In no event can the participant elect to have the catch-up provision apply more than once whether or not the full catch-up had been utilized.

[Statutory Authority: RCW 41.04.260, 88-12-028 (Order 88-1), § 154-12-030, filed 5/25/88; 84-23-022 (Order 84-4), § 154-12-030, filed 11/13/84; 83-13-044 (Order 83-2), § 154-12-030, filed 6/10/83; 82-13-043 (Order 82-3), § 154-12-030, filed 6/11/82.]

WAC 154-12-050 Modification of deferral. A participant may modify his/her deferral no more frequently than twice in any calendar year, unless the committee by specific action authorizes a special additional open change period. Such change may be in the decreasing of the amount of deferral specified and/or the investment mode pursuant to WAC 154-12-010(2). An increase in the amount of deferral would not count as a change. A change in the investment mode may apply to the redirection of amounts previously deferred as well as current deferrals. Such change or changes increasing or decreasing the amount of the deferral shall be effective as to any calendar month only if a new participation agreement is executed by the participant and approved by the committee or its designee before the beginning of such calendar month. Changes in the investment mode must be filed with the committee by completing the proper forms no later than fifteen days prior to the established pay dates for which the change will occur. The committee reserves the right to defer the effective date of any such change or changes.

[Statutory Authority: RCW 41.04.260, 87-18-022 (Order 87-1), § 154-12-050, filed 8/26/87; 86-16-025 (Order 86-1), § 154-12-050, filed 7/30/86; 84-17-033 (Order 84-2), § 154-12-050, filed 8/8/84; 82-13-043 (Order 82-3), § 154-12-050, filed 6/11/82.]

WAC 154-12-060 Revocation of deferral. A participant may at any time direct that deferrals under the participant's participation agreement shall cease by completing the proper form and filing it with the committee no later than the last day of the payroll period prior to the payroll period during which the deferrals shall cease; however, accrued benefits shall only be paid as provided in chapters 154-16 and 154-20 WAC.

[Statutory Authority: RCW 41.04.260, 87-18-022 (Order 87-1), § 154-12-060, filed 8/26/87; 82-13-043 (Order 82-3), § 154-12-060, filed 6/11/82.]

WAC 154-12-070 Reinstatement of deferral. A participant who has directed the cessation of deferrals under the participant's participation agreement as set forth in WAC 154-12-060, may resume deferrals for any calendar month commencing no sooner than six months after such deferrals ceased by executing a new participation agreement to defer compensation. The six-month waiting period would not apply to those participants who are on leave without pay as pursuant to WAC 154-28-010.

[Statutory Authority: RCW 41.04.260, 87-18-022 (Order 87-1), § 154-12-070, filed 8/26/87; 82-13-043 (Order 82-3), § 154-12-070, filed 6/11/82.]

WAC 154-12-110 Distribution of deferrals. Distribution of deferrals:

(1) Notwithstanding anything in this plan to the contrary, payment of amounts deferred shall commence not later than the latest of (a) sixty days after the close of the plan year in which the participant attains (or would have attained) normal retirement age; (b) sixty days after the close of the plan year in which the participant separates from service with the employer.

(2) Amounts deferred under this plan shall be paid according to options provided by rule by the committee pursuant to WAC 154-12-090, but such options shall provide payment of amounts deferred primarily for the benefit of participants (or former participants). Benefits paid to a beneficiary are not to be more than incidental, within the meaning of Section 1.457-2 (i)(2).

(3) Notwithstanding anything in this plan to the contrary, once payments have commenced to the participant, in accordance with WAC 154-12-090, said participant may not elect to accelerate the payment schedule. However, upon the occurrence of an unforeseeable emergency (as defined in WAC 154-24-010), the participant may accelerate the amount remaining payable in the amount not exceeding that described in WAC 154-24-010.

(4) The entire interest of the participant will be distributed, not later than the April 1st following the calendar year in which the participant attains age seventy and one-half ("required beginning date"), in equal or substantially equal amounts over (a) the life of the participant, (b) the lives of the participant and his beneficiary, (c) a period not extending beyond the life expectancy of the participant, (d) a period not extending beyond the joint and last survivor expectancy of the participant and the beneficiary, or (e) a combination of the foregoing.

(5) Notwithstanding any other provision of this plan, distributions shall be subject to the following limitations:

(a) If distribution first commences under subsection (4) of this section, WAC 154-16-010, 154-16-020, or 154-20-010 such distribution shall be made in a form under which:

(i) The amount distributed in each year commencing with the required beginning date must be either (A) a level amount determined by applying the participant's entire interest to the purchase of an annuity contract commencing payments at least annually on or before the required beginning date over a period consistent with subsection (4) of this section, or (B) at least equal to the quotient obtained by dividing the participant's then remaining interest by the life expectancy of the participant or the joint and last survivor expectancy of the participant and the beneficiary, as relevant;

(ii) If provision is made for the payment of a portion of the benefits to a beneficiary, the amount payable to the participant actuarially must exceed two-thirds of the maximum amount payable to the participant had no provision been made for payments to the beneficiary (determined as of the commencement of the distribution); and

(iii) Any amount not distributed to the participant during his life will be distributed after the death of the participant at least as being used under section 6.7 (a)(ii) as of the date of his death.

(b) If distribution first commences after the participant's death under WAC 154-16-020 the participant's entire interest must be distributed over a period not to exceed (i) the beneficiary's life or life expectancy, if the beneficiary is the participant's surviving spouse and if distribution commences on or before the date the deceased participant would have attained age seventy and one-half, (ii) the lesser of fifteen years or the life expectancy of the beneficiary, if the beneficiary is not the participant's surviving spouse and if distributions commence within one year of the date of the participant's death in equal or substantially equal payments, or (iii) the lesser of five years from the date of the participant's death or the beneficiary's life expectancy, if (i) and (ii) of this subsection are inapplicable. For purposes of this subsection, any amount paid to a child of the participant will be treated as if it had been paid to the surviving spouse if the remainder of the interest becomes payable to the surviving spouse when the child reaches the age of majority.

(c) For purposes of (a) and (b) of this subsection, life expectancies will be computed by use of the expected return multiples in Treasury Regulations 1.72-9 or, if distribution is to be effected through a contract issued by an insurance company, by use of the mortality tables of such company. For purposes of (a)(i) and (b)(i) of this subsection, the life expectancy of the participant and the participant's surviving spouse (if such spouse is the beneficiary) may be recalculated annually.

[Statutory Authority: RCW 41.04.260. 88-12-028 (Order 88-1), § 154-12-110, filed 5/25/88; 83-13-044 (Order 83-2), § 154-12-110, filed 6/10/83; 82-13-043 (Order 82-3), § 154-12-110, filed 6/11/82.]

**Chapter 154-24 WAC
UNFORESEEABLE EMERGENCY**

WAC
154-24-010 Unforeseeable emergency.

WAC 154-24-010 Unforeseeable emergency. Notwithstanding any other provisions herein, in the event of an unforeseeable emergency, a participant may request the committee to pay benefits. If the application for payment is approved by the committee, payment will be made within sixty days following such an approval. Benefits to be paid shall be limited strictly to that amount reasonably necessary to satisfy emergency need. Any remaining benefits shall be paid in accordance with chapters 154-16 and 154-20 WAC of the plan.

For purposes of this plan, an unforeseeable emergency shall be severe financial hardship to the participant resulting from a sudden and unexpected illness or accident of the participant or of a dependent (as defined in Section 152(a) of the Internal Revenue Code) of the participant, loss of the participant's property due to casualty,

or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the participant. The circumstances that will constitute an unforeseeable emergency will depend upon the facts of each case, but, in any case, payment shall not be made to the extent that such hardship is or may be relieved (1) through reimbursement or compensation by insurance or otherwise; (2) by liquidation of the participant's assets, to the extent liquidation of such assets would not itself cause severe financial hardship; or (3) by cessation of deferrals under the plan. Examples of what shall not be considered to be unforeseeable emergencies include the need to send a participant's child to college or the desire to purchase a home.

[Statutory Authority: RCW 41.04.260. 88-12-028 (Order 88-1), § 154-24-010, filed 5/25/88; 82-13-043 (Order 82-3), § 154-24-010, filed 6/11/82.]

**Chapter 154-110 WAC
DEPENDENT CARE ASSISTANCE SALARY
REDUCTION PLAN**

WAC
154-110-010 Plan established.
154-110-015 Separate plan.
154-110-020 Interpretation.
154-110-030 General description of plan.

WAC 154-110-010 Plan established. In accordance with the provisions of RCW 41.04.260(5) and 41.04.600 through 41.04.645, and consistent with sections 125 and 129 of the Internal Revenue Code, the state of Washington through the committee for deferred compensation, establishes a dependent care assistance salary reduction plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-110-010, filed 5/11/88.]

WAC 154-110-015 Separate plan. The provisions in chapters 154-110 through 154-200 WAC apply only to the dependent care assistance salary reduction plan and not to any other plan administered by the committee. The provisions in chapters 154-01 through 154-68 WAC do not apply to the dependent care assistance salary reduction plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-110-015, filed 5/11/88.]

WAC 154-110-020 Interpretation. This plan is intended to qualify as a dependent care assistance salary reduction plan under sections 125 and 129 of the Internal Revenue Code, as amended from time to time, and is to be interpreted in a manner consistent with the requirements of those sections.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-110-020, filed 5/11/88.]

WAC 154-110-030 General description of plan. The dependent care assistance salary reduction plan subsidizes the cost of dependent care, enabling employees to be gainfully employed. The plan allows an eligible

employee of the state of Washington to set aside a "before tax" portion of the employee's gross salary (i.e., before federal income and Social Security taxes) to be used to reimburse that employee's dependent care expenses.

The amount which may be reduced from salary and excluded from income is subject to annual fixed dollar and earned income limitations. The participant must incur and obtain reimbursement in an amount at least equal to the amount of salary reduction for the plan year or the unused portion of the amount excluded is forfeited.

Salary reduced under the plan continues to be included as regular compensation for the purpose of computing state benefits and is only excluded for purposes of computing federal income and Social Security taxes (OASI or FICA).

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-110-030, filed 5/11/88.]

Chapter 154-120 WAC

DEFINITIONS

WAC

154-120-010	Committee.
154-120-015	Dependent(s).
154-120-020	Dependent care expenses.
154-120-025	Dependent care account.
154-120-030	Eligible employee.
154-120-035	Employer.
154-120-040	Internal Revenue Code.
154-120-045	Participant.
154-120-050	Plan.
154-120-055	Plan year.

WAC 154-120-010 Committee. "Committee" means the committee for deferred compensation.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-010, filed 5/11/88.]

WAC 154-120-015 Dependent(s). "Dependent(s)" means:

(1) An individual with respect to whom the participant is entitled to a dependency exemption under Internal Revenue Code section 151(c) and who is:

- (a) Under the age of fifteen; or
- (b) Physically or mentally incapable of self-care (regardless of age); or

(2) The spouse of a participant, if such spouse is physically or mentally incapable of self-care.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-015, filed 5/11/88.]

WAC 154-120-020 Dependent care expenses. "Dependent care expenses" means amounts paid for the care of a dependent in the participant's home (including amounts paid for related household services) or for care at a dependent care facility which meets all applicable requirements of state and local law or is exempt from such requirements under state or local law, except that the following items shall not be considered dependent care expenses:

(1) Amounts paid to a person with respect to whom the participant or participant's spouse is entitled to claim an exemption for Federal Income Tax purposes;

(2) Amounts paid to a child of the participant who is eighteen years of age or younger;

(3) Amounts paid by an employer of the spouse or by an educational institution where the spouse is an enrolled student.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-020, filed 5/11/88.]

WAC 154-120-025 Dependent care account. "Dependent care account" means a bookkeeping account containing the salary reduction amounts attributable to a participant, less reimbursements of the participant's dependent care expenses.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-025, filed 5/11/88.]

WAC 154-120-030 Eligible employee. "Eligible employee" means any elected official, officer, or employee of the employer.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-030, filed 5/11/88.]

WAC 154-120-035 Employer. "Employer" means the state of Washington.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-035, filed 5/11/88.]

WAC 154-120-040 Internal Revenue Code. "Internal Revenue Code" means the Internal Revenue Code of 1986, Title 26 U.S.C. Reference to a specific provision of the code shall include such provision, any valid regulations promulgated thereunder, and any comparable provision of future legislation that amends, supplements, or supersedes such provision.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-040, filed 5/11/88.]

WAC 154-120-045 Participant. "Participant" means any eligible employee who elects, in lieu of cash compensation, to enter a salary reduction agreement with the committee pursuant to this plan for a particular plan year and adheres to the requirements of the plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-045, filed 5/11/88.]

WAC 154-120-050 Plan. "Plan" means this dependent care assistance salary reduction plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-050, filed 5/11/88.]

WAC 154-120-055 Plan year. "Plan year" means January 1 through December 31 except that the first plan year will commence August 1, 1988, and end December 31, 1988.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-120-055, filed 5/11/88.]

Chapter 154-130 WAC PARTICIPATION

WAC

154-130-010	Participation in plan.
154-130-020	Salary reduction agreement.
154-130-030	Changes in family status.

WAC 154-130-010 Participation in plan. An eligible employee may elect to become a participant by entering a salary reduction agreement during the open enrollment period or within thirty days of becoming an eligible employee, or at any time as a result of a qualifying change in family status set forth in WAC 154-130-030. For the first plan year the open enrollment period will be from July 1 through July 26, 1988, and for succeeding plan years will be the month of November. A participant may first incur reimbursable dependent care expenses on the first day of the month following completion of the salary reduction agreement, but in no event prior to August 1, 1988. Salary reduction agreement forms are available through the employee's benefits, payroll or personnel authority. The enrollment process shall be deemed complete on the date the employee's payroll authority receives a completed salary reduction agreement form from the employee.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-130-010, filed 5/11/88.]

WAC 154-130-020 Salary reduction agreement. The salary reduction agreement is a contract whereby the employee elects irrevocably to forgo future wage payments from the employer in an amount equal to the maximum elected for the plan year. The reduction will be taken in equal amounts for each pay period during the plan year or, in the case of an employee who becomes eligible during the plan year, the remaining portion of the plan year. The agreement will require a participant to provide the Social Security number of the participant and the participant's spouse, if any, names and birth dates of dependents regarding whom reimbursement of dependent care expenses will be sought, and medical, family, and other information deemed necessary by the committee for the operation of the plan. Pursuant to federal income tax regulations, once a salary reduction agreement has been entered for a plan year it may not be revoked except in the event of a change in family status as defined in WAC 154-130-030.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-130-020, filed 5/11/88.]

WAC 154-130-030 Changes in family status. A participant is permitted to revoke a salary reduction agreement after the period of coverage has commenced and to enter a new salary reduction agreement regarding the remainder of the plan year if both the revocation and new election are on account of and consistent with any of the following changes in family status:

- (1) Marriage;
- (2) Divorce or legal separation;
- (3) Death of a spouse or dependent;

- (4) Birth or adoption of a child or addition of a dependent to the eligible employee's household;
- (5) Termination of employment of a spouse;
- (6) Employment of an unemployed spouse; and
- (7) Such other events that the committee determines will permit a change or revocation of an election during a plan year under regulations and rulings of the Internal Revenue Service.

An eligible employee may also become a participant in the plan on the basis of a change in family status.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-130-030, filed 5/11/88.]

Chapter 154-140 WAC BENEFITS

WAC

154-140-010	Plan benefits.
154-140-020	Maximum benefits.
154-140-030	Reduction of benefits.

WAC 154-140-010 Plan benefits. Benefits under the plan include and are limited to the reimbursement of dependent care expenses. Such expenses must be incurred during the plan year. They are deemed to be incurred at the time the services to which the expenses relate are rendered. Only expenses which meet the criteria specified under section 129 of the Internal Revenue Code are eligible for reimbursement. Reimbursement of such expenses is limited to the participant's dependent care account balance.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-140-010, filed 5/11/88.]

WAC 154-140-020 Maximum benefits. The portion of salary a participant may exclude from gross income for federal income tax purposes is subject to the following maximums set forth in subsections 129(a) and (b) of the Internal Revenue Code:

(1) The amount excluded from the federal gross income of a participant for any taxable year may not exceed the earned income of the participant, if not married, or if married, the lesser of the "earned income" of the participant or the "earned income" of the participant's spouse. (If the spouse is a full-time student or is physically or mentally incapable of self-care, the spouse is deemed to have earned income of two hundred dollars per month if the participant has one dependent for whom care is provided and four hundred dollars per month if the participant has two or more dependents for whom care is provided.) "Earned income" for these purposes, is defined in section 32(c)(2) of the Internal Revenue Code as "(i) wages, salaries, tips and other employee compensation, plus (ii) the amount of the taxpayer's net earnings from self-employment for the taxable year...."

(2) In no event may the maximum amount excluded from the federal gross income of the participant for any taxable year exceed five thousand dollars (two thousand five hundred dollars in the case of a married participant filing separately).

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-140-020, filed 5/11/88.]

WAC 154-140-030 Reduction of benefits. The committee may reduce the salary reduction amount of a participant and the corresponding benefit payable to such participant to the extent necessary to assure that the plan does not discriminate in favor of highly-compensated employees in violation of sections 89, 125, or 129 of the Internal Revenue Code, or any other applicable provision of law. Any such reduction of benefits shall be made on a reasonable and nondiscriminatory basis.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-140-030, filed 5/11/88.]

Chapter 154-150 WAC

REIMBURSEMENT OF DEPENDENT CARE EXPENSES

WAC

154-150-010	Submittal of claims.
154-150-020	Payment of claims.
154-150-030	Report to participant.
154-150-040	Deadline for submitting claims.
154-150-050	Forfeiture of unexpended funds.

WAC 154-150-010 Submittal of claims. Claims for reimbursement of dependent care expenses must be submitted to the committee on reimbursement forms provided by the committee through the agency benefits, payroll or personnel authority. The reimbursement form shall be completed, signed, and accompanied by bills, invoices, receipts, cancelled checks, or a statement signed by the provider of the services showing the amounts of dependent care expenses for which reimbursement is sought.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-150-010, filed 5/11/88.]

WAC 154-150-020 Payment of claims. The committee will review and reimburse claims at least monthly during the plan year to the extent funds are available in the participant's dependent care account. After all funds in a participant's account are expended, any claims remaining at the plan year end will be cancelled. In no event can these claims be resubmitted the next plan year, nor are any unpaid claims the employer's liability.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-150-020, filed 5/11/88.]

WAC 154-150-030 Report to participant. On or before January 31 following the end of the plan year, the committee shall send each participant a written statement showing the reductions from salary and amounts reimbursed through the end of the plan year.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-150-030, filed 5/11/88.]

WAC 154-150-040 Deadline for submitting claims. Claims for expenses incurred during a given plan year

must be submitted so that they are received by the committee not later than March 31 following the end of the plan year.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-150-040, filed 5/11/88.]

WAC 154-150-050 Forfeiture of unexpended funds.

Any funds remaining in a dependent care account after all timely submitted claims have been paid for the plan year will be forfeited. Such balance cannot be carried forward to a subsequent plan year and shall not be available to the participant in any form or manner, but shall remain the property of the state.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-150-050, filed 5/11/88.]

Chapter 154-160 WAC

SOURCE OF REIMBURSEMENT

WAC

154-160-010	Salary reduction account.
154-160-020	Rights of participants.

WAC 154-160-010 Salary reduction account. Reimbursement of eligible expenses under this plan shall be from the salary reduction account in the state treasury. A participant shall have no rights to any particular assets of the employer, or to any assets except as provided by the plan. A participant's right to reimbursement under the plan shall be limited to the amount of salary reduction of the participant under the plan as reflected in the participant's dependent care account.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-160-010, filed 5/11/88.]

WAC 154-160-020 Rights of participants. The establishment of any account hereunder or of any other administrative practice shall not vest any participant with title in the assets of the state or entitle such participant to benefits, except as expressly provided by the plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-160-020, filed 5/11/88.]

Chapter 154-170 WAC

TERMINATION OF PARTICIPATION

WAC

154-170-010	Termination of participation.
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WAC 154-170-010 Termination of participation. (1) A participant shall cease to be a participant upon the occurrence of any of the following:

- (a) The end of the plan year, unless the employee has reenrolled during an open enrollment period;
- (b) The date the participant ceases to be an eligible employee;
- (c) The date the participant refuses a request for updated information;
- (d) The date the plan is terminated.

(2) A participant who terminates participation shall be entitled to reimbursement only for dependent care expenses incurred within the current plan year, and only if the participant (or personal representative of such participant in the event of death) submits a claim for such reimbursement which is received by the committee on or before March 31 following the close of the plan year. No reimbursement shall exceed the balance in the participant's dependent care account for the plan year in which the expenses were incurred.

(3) For purposes of this section, the date a participant shall be deemed to have refused a request for updated information shall be thirty days after a letter requesting such information and notifying the participant of the consequences of failure to provide such information is mailed certified mail, return receipt requested, to such participant.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-170-010, filed 5/11/88.]

Chapter 154-180 WAC ADMINISTRATION

WAC

154-180-010	Administered by committee.
154-180-020	Delegation of authority.
154-180-030	Proper proof.
154-180-040	Genuineness of documents.
154-180-050	Reliance on information.
154-180-060	Condition of participation.
154-180-070	Decision binding.

WAC 154-180-010 Administered by committee. This plan shall be administered by the committee.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-010, filed 5/11/88.]

WAC 154-180-020 Delegation of authority. The committee may delegate functions to be performed under this plan to any designee with legal authority to perform such functions.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-020, filed 5/11/88.]

WAC 154-180-030 Proper proof. In any case in which the employer, or the committee is required under the plan to take action upon the occurrence of any event, they will be under no obligation to take such action unless and until satisfactory evidence of such occurrence has been received by them.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-030, filed 5/11/88.]

WAC 154-180-040 Genuineness of documents. The committee and the employer and their respective officers and employees, will be entitled to rely upon any notice, request, consent, invoice, draft, letter, telegram, or other paper or document believed by them or any of them to be genuine and to have been signed or sent by the participant or other person at the participant's request.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-040, filed 5/11/88.]

WAC 154-180-050 Reliance on information. In administering the plan, the committee will be entitled to the extent permitted by law to rely conclusively on all tables, valuations, certificates, opinions, and reports which are furnished by accountants, counsel, consultants, or other experts employed or engaged by the committee in good faith.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-050, filed 5/11/88.]

WAC 154-180-060 Condition of participation. Participants are required, as a condition of participation, to provide the committee with medical, family, and other information deemed necessary by the committee for the operation of the plan.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-060, filed 5/11/88.]

WAC 154-180-070 Decision binding. The committee is authorized to determine any matters concerning the rights of any participant under this plan and such determination shall be binding upon the participant and any beneficiary thereof. Any participant affected by such a determination may submit written or oral comments to the committee regarding its determination, which comments the committee shall consider.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-180-070, filed 5/11/88.]

Chapter 154-190 WAC TERMINATION OR AMENDMENT OF PLAN

WAC

154-190-010	Termination or amendment of plan.
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WAC 154-190-010 Termination or amendment of plan. The employer may terminate the salary reduction plan at the end of the plan year or upon notification of federal action affecting the status of the plan. Upon such termination, a participant's right to reimbursement of dependent care expenses for that plan year will continue to apply to all such expenses incurred prior to the date of termination. The committee may amend the salary reduction plan at any time if the amendment does not affect the rights of the participants to receive eligible reimbursement from the participant's dependent care account.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-190-010, filed 5/11/88.]

Chapter 154-200 WAC MISCELLANEOUS

WAC

154-200-010	Communication to employees.
154-200-020	Nonassignability of rights.
154-200-030	No guarantee of tax consequences.

154-200-040 Indemnification of employer by participants.

WAC 154-200-010 Communication to employees. Reasonable notification of the availability and terms of the plan shall be provided to eligible employees.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-200-010, filed 5/11/88.]

WAC 154-200-020 Nonassignability of rights. The right of any participant to receive any reimbursement under the plan shall not be alienable by the participant by assignment or any other method, and will not be subject to be taken by his creditors by any process whatsoever, and any attempt to cause such right to be so subjected will not be recognized, except to such extent as may be required by law.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-200-020, filed 5/11/88.]

WAC 154-200-030 No guarantee of tax consequences. Neither the employer nor the committee makes any commitment or guarantee that any amount paid to or for the benefit of a participant will be excludable from the participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any participant. It shall be the obligation of each participant to determine whether and what amount, if any, is excludable from the participant's gross income for federal and state income tax purposes, and to notify the committee if the participant has reason to believe that any amount excluded is not eligible for exclusion.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-200-030, filed 5/11/88.]

WAC 154-200-040 Indemnification of employer by participants. If any participant receives one or more payments or reimbursements that are not for dependent care expenses, such participant shall indemnify and reimburse the employer for any liability it may incur for failure to withhold federal income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal income tax that the participant would have owed if the payments or reimbursements had been made to the participants as regular cash compensation, plus the participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the participant.

[Statutory Authority: RCW 41.04.640. 88-11-028 (Resolution No. 88-2), § 154-200-040, filed 5/11/88.]

Title 158 WAC

DESIGN STANDARDS COMMITTEE-- ARTERIAL STREETS

Chapter

158-04 Washington state county arterial design standards.

Chapter 158-04 WAC

WASHINGTON STATE COUNTY ARTERIAL DESIGN STANDARDS

WAC

158-04-010 through 158-04-990 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 158-04-010 Washington state county arterial design standards. [Order 1, § 158-04-010, filed 9/16/68, effective 11/16/68.] Repealed by 88-01-090 (Order 113), filed 12/22/87. Statutory Authority: RCW 43.17.060.
- 158-04-990 Appendix A—Form. [Order 1, Appendix A (codified as WAC 158-04-990), filed 9/16/68, effective 11/16/68.] Repealed by 88-01-090 (Order 113), filed 12/22/87. Statutory Authority: RCW 43.17.060.

WAC 158-04-010 through 158-04-990 Repealed.
See Disposition Table at beginning of this chapter.

Title 172 WAC

EASTERN WASHINGTON UNIVERSITY

Chapters

- 172-08** Delegation of authority.
172-52 Student publications commission.
172-113 Legislative liaisons.
172-114 Constitution of associated students.
172-120 Student conduct code.
172-138 Eastern Washington State College bookstore.
172-140 Placement service facilities.
172-150 Equal opportunity policy and affirmative action program.
172-158 Off-campus living.
172-180 Delegated authorization to hire, dismiss and discipline classified personnel.

Chapter 172-08 WAC

DELEGATION OF AUTHORITY

WAC

172-08-010 through 172-08-030 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 172-08-010 Notice of trespass. [Order NIA, § 172-08-010, filed 9/23/69.] Repealed by 87-16-041 (Order 87-01),