

Title 402 WAC
RADIATION CONTROL AGENCY

Chapter
402-80 **Monitoring and enforcement of air quality**
 and emission standards for radionuclides.

Chapter 402-80 WAC
MONITORING AND ENFORCEMENT OF AIR
QUALITY AND EMISSION STANDARDS FOR
RADIONUCLIDES

WAC	
402-80-040	Definitions.
402-80-060	Registration.
402-80-065	Airborne emission permits.

WAC 402-80-040 Definitions. As used in this chapter, these terms have the definitions set forth below.

(1) "Best available radionuclide control technology (BARCT)" means technology which will result in a radionuclide emission limitation based on the maximum degree of reduction for radionuclides which would be emitted from any proposed stationary source or modification of a source which the permitting authority on a case-by-case basis, taking into account energy, environmental, and economic impacts and other costs, determines is achievable for such source or modification through application of production processes or available methods, systems, and techniques. In no event shall application of best available radionuclide technology result in emissions of radionuclides which would exceed the ambient annual standard limitation specified in this chapter.

(2) "Critical organ" means the most exposed human organ or tissue exclusive of the integumentary system (skin) and the cornea.

(3) "Department" means the department of social and health services.

(4) "Dose equivalent" means the product of absorbed dose and appropriate factors to account for differences in biological effectiveness due to the quality of radiation and its distribution in the body. Units of dose equivalent are mrem.

(5) "Emission source" means the point-of-release of airborne emissions of radioactive materials.

(6) "Radionuclide" means any nuclide that emits radiation.

(7) "Whole body" means all human organs or tissue exclusive of the integumentary system (skin) and the cornea.

[Statutory Authority: Chapter 70.98 RCW. 88-17-060 (Order 2671), § 402-80-040, filed 8/17/88. Statutory Authority: RCW 70.98.080. 87-01-031 (Order 2450), § 402-80-040, filed 12/11/86.]

WAC 402-80-060 Registration. (1) The owner or operator of each source of airborne radionuclide emissions within the following source categories (unless specifically exempted in WAC 402-80-030) shall register the source with the department:

- (a) NRC-licensed facilities;
- (b) United States Department of Energy Facilities;
- (c) Non-DOE federally owned or operated facilities;
- (d) Any other facility having emissions of radionuclides to air in amounts that cause a dose equivalent in excess of 5 mrem/year to the whole body or 15 mrem/year to the critical organ of any member of the public.

(2) State licensees under the authority of other chapters of Title 402 WAC will be deemed registered.

(3) Registration shall be on forms to be supplied by the department. Upon a determination that registration of a particular source meets department of ecology and department of social and health services regulations, the department of social and health services will issue a permit authorizing the emission source with such conditions and limitations as it deems appropriate or necessary.

(4) Fees for permit issuance and inspection services rendered by the department are covered in WAC 440-44-062. A report of closure shall be filed with the department whenever operations producing emissions are permanently ceased at any source within the above categories.

[Statutory Authority: Chapter 70.98 RCW. 88-17-060 (Order 2671), § 402-80-060, filed 8/17/88. Statutory Authority: RCW 70.98.080. 87-01-031 (Order 2450), § 402-80-060, filed 12/11/86.]

WAC 402-80-065 Airborne emission permits. Each operator of radioactive airborne emission sources shall obtain a permit issued by the department to operate those sources. The department shall grant these permits only after receipt of the appropriate fees and registration materials and a full review of those materials by the department.

(1) For emission sources at facilities licensed by the department, air emission permits shall be part of the source operator's radioactive materials license.

(2) For emission sources at the United States Department of Energy (DOE) Hanford Site, the department shall issue one permit for each major production, processing, or research area, e.g., 200 East Area.

(3) For emission sources at non-DOE federal facilities, the department shall issue one permit for each base or installation, e.g., Puget Sound Naval Shipyard.

[Statutory Authority: Chapter 70.98 RCW. 88-17-060 (Order 2671), § 402-80-065, filed 8/17/88.]

Title 415 WAC
RETIREMENT SYSTEMS, DEPARTMENT
OF

Chapters	
415-02	General provisions.
415-100	Judicial retirement system.
415-104	Law enforcement officers' and fire fighters' retirement system.
415-105	Local disability board procedures.
415-108	Public employees' retirement system.
415-112	Teachers' retirement board of trustees.

Chapter 415-02 WAC
GENERAL PROVISIONS

WAC

415-02-090 Actuarial tables, schedules, and factors.
415-02-099 Purpose.

WAC 415-02-090 Actuarial tables, schedules, and factors. This chapter contains the tables, schedules, and factors adopted by the director of the department of retirement systems pursuant to the authority granted by RCW 41.04.050, 41.26.060, 41.32.150, 41.40.065, and 43.43.200 for calculating optional retirement allowances of members of retirement systems administered by the director. These tables, schedules, and factors were adopted by the director upon the recommendation of and in light of the findings of the state actuary in his regular actuarial investigation into the mortality, service, compensation, and other experience of the members and beneficiaries of such retirement systems. The tables, schedules, and factors contained in this chapter shall govern the retirement allowances only of members retiring during the period from April 12, 1986 until such time as these tables, schedules, and factors are amended by the director following the next actuarial investigation conducted by the state actuary. The retirement allowances of members retiring before April 12, 1986 shall continue to be governed by the tables, schedules, and factors in effect at the time of each member's retirement. Any new tables, schedules, and factors adopted by the director in the future shall govern retirement allowances only of members retiring after the adoption of such new tables, schedules, and factors.

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

1	.9918
2	.9837
3	.9755
4	.9674
5	.9592
6	.9511
7	.9429
8	.9348
9	.9266
10	.9185
11	.9103
1 0	.9022
1	.8949
2	.8877
3	.8805
4	.8733
5	.8661
6	.8589
7	.8517
8	.8445
9	.8373
10	.8301
11	.8229

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

2 0	.8157
1	.8093
2	.8029
3	.7965
4	.7901
5	.7837
6	.7773
7	.7709
8	.7645
9	.7581
10	.7517
11	.7453
3 0	.7390
1	.7333
2	.7276
3	.7219
4	.7162
5	.7105
6	.7048
7	.6992
8	.6935
9	.6878
10	.6821
11	.6764
4 0	.6707
1	.6657
2	.6606
3	.6555
4	.6504
5	.6454
6	.6403
7	.6352
8	.6302
9	.6251
10	.6200
11	.6149
5 0	.6099

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN I OPTION 1
MONTHLY BENEFIT per \$1.00 of ACCUMULATION

20	.0058390
21	.0058513
22	.0058643
23	.0058783
24	.0058931
25	.0059089
26	.0059257
27	.0059437
28	.0059629
29	.0059833
30	.0060051
31	.0060283
32	.0060531
33	.0060796

General Provisions

415-02-090

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN I OPTION I
 MONTHLY BENEFIT per \$1.00 of ACCUMULATION

34	.0061078
35	.0061380
36	.0061702
37	.0062045
38	.0062412
39	.0062804
40	.0063221
41	.0063665
42	.0064135
43	.0064633
44	.0065160
45	.0065717
46	.0066304
47	.0066925
48	.0067579
49	.0068271
50	.0069001
51	.0069773
52	.0070590
53	.0071454
54	.0072369
55	.0073337
56	.0074363
57	.0075451
58	.0076606
59	.0077836
60	.0079147
61	.0080549
62	.0082052
63	.0083669
64	.0085413
65	.0087297
66	.0089334
67	.0091538
68	.0093920
69	.0096493
70	.0099272
71	.0102271
72	.0105505
73	.0108990
74	.0112743
75	.0116781
76	.0121122
77	.0125785
78	.0130787
79	.0136149
80	.0141897
81	.0148057
82	.0154658
83	.0161717
84	.0169230
85	.0177167
86	.0185452
87	.0193974
88	.0202596
89	.0211126
90	.0219458
91	.0227413

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN I OPTION I
 MONTHLY BENEFIT per \$1.00 of ACCUMULATION

92	.0234886
93	.0241825
94	.0248232
95	.0254146
96	.0259627
97	.0264737
98	.0269527
99	.0274037

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN II
 EARLY RETIREMENT FACTORS

0	0	1.0000
	1	.9913
	2	.9826
	3	.9740
	4	.9653
	5	.9566
	6	.9479
	7	.9393
	8	.9306
	9	.9219
	10	.9132
	11	.9046
1	0	.8959
	1	.8883
	2	.8806
	3	.8730
	4	.8654
	5	.8578
	6	.8501
	7	.8425
	8	.8349
	9	.8273
	10	.8197
	11	.8120
2	0	.8044
	1	.7977
	2	.7910
	3	.7843
	4	.7775
	5	.7708
	6	.7641
	7	.7574
	8	.7507
	9	.7439
	10	.7372
	11	.7305
3	0	.7238
	1	.7179
	2	.7119
	3	.7060
	4	.7000
	5	.6941
	6	.6882

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

	7	.6822
	8	.6763
	9	.6704
	10	.6644
	11	.6585
4	0	.6525
	1	.6473
	2	.6420
	3	.6367
	4	.6315
	5	.6262
	6	.6210
	7	.6157
	8	.6104
	9	.6052
	10	.5999
	11	.5946
5	0	.5894
	1	.5847
	2	.5800
	3	.5753
	4	.5707
	5	.5660
	6	.5613
	7	.5566
	8	.5519
	9	.5473
	10	.5426
	11	.5379
6	0	.5332
	1	.5291
	2	.5249
	3	.5207
	4	.5166
	5	.5124
	6	.5082
	7	.5041
	8	.4999
	9	.4957
	10	.4916
	11	.4874
7	0	.4832
	1	.4795
	2	.4758
	3	.4721
	4	.4683
	5	.4646
	6	.4609
	7	.4572
	8	.4535
	9	.4497
	10	.4460
	11	.4423

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

8	0	.4386
	1	.4352
	2	.4319
	3	.4286
	4	.4253
	5	.4219
	6	.4186
	7	.4153
	8	.4119
	9	.4086
	10	.4053
	11	.4019
9	0	.3986
	1	.3956
	2	.3926
	3	.3897
	4	.3867
	5	.3837
	6	.3807
	7	.3777
	8	.3747
	9	.3717
	10	.3688
	11	.3658
10	0	.3628
	1	.3601
	2	.3574
	3	.3547
	4	.3521
	5	.3494
	6	.3467
	7	.3440
	8	.3413
	9	.3386
	10	.3360
	11	.3333
11	0	.3306
	1	.3282
	2	.3258
	3	.3234
	4	.3209
	5	.3185
	6	.3161
	7	.3137
	8	.3113
	9	.3089
	10	.3065
	11	.3040
12	0	.3016
	1	.2994
	2	.2973
	3	.2951
	4	.2929
	5	.2907
	6	.2886
	7	.2864
	8	.2842

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

	9	.2820
	10	.2799
	11	.2777
13	0	.2755
	1	.2735
	2	.2716
	3	.2696
	4	.2676
	5	.2657
	6	.2637
	7	.2617
	8	.2598
	9	.2578
	10	.2559
	11	.2539
14	0	.2519
	1	.2501
	2	.2484
	3	.2466
	4	.2448
	5	.2430
	6	.2413
	7	.2395
	8	.2377
	9	.2359
	10	.2341
	11	.2324
15	0	.2306
	1	.2290
	2	.2274
	3	.2258
	4	.2242
	5	.2225
	6	.2209
	7	.2193
	8	.2177
	9	.2161
	10	.2145
	11	.2129
16	0	.2113
	1	.2098
	2	.2084
	3	.2069
	4	.2054
	5	.2040
	6	.2025
	7	.2011
	8	.1996
	9	.1981
	10	.1967
	11	.1952
17	0	.1938
	1	.1924
	2	.1911
	3	.1898
	4	.1885

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

	5	.1871
	6	.1858
	7	.1845
	8	.1831
	9	.1818
	10	.1805
	11	.1792
18	0	.1778
	1	.1766
	2	.1754
	3	.1742
	4	.1730
	5	.1718
	6	.1706
	7	.1694
	8	.1682
	9	.1670
	10	.1658
	11	.1646
19	0	.1634
	1	.1623
	2	.1612
	3	.1601
	4	.1590
	5	.1579
	6	.1568
	7	.1557
	8	.1546
	9	.1535
	10	.1524
	11	.1513
20	0	.1502
	1	.1492
	2	.1482
	3	.1472
	4	.1462
	5	.1452
	6	.1442
	7	.1432
	8	.1422
	9	.1412
	10	.1402
	11	.1392
21	0	.1382
	1	.1373
	2	.1364
	3	.1355
	4	.1345
	5	.1336
	6	.1327
	7	.1318
	8	.1309
	9	.1300
	10	.1291
	11	.1281

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

22	0	.1272
	1	.1264
	2	.1256
	3	.1247
	4	.1239
	5	.1231
	6	.1222
	7	.1214
	8	.1206
	9	.1197
	10	.1189
	11	.1181
23	0	.1172
	1	.1165
	2	.1157
	3	.1149
	4	.1142
	5	.1134
	6	.1127
	7	.1119
	8	.1111
	9	.1104
	10	.1096
	11	.1088
24	0	.1081
	1	.1074
	2	.1067
	3	.1060
	4	.1053
	5	.1046
	6	.1039
	7	.1032
	8	.1025
	9	.1018
	10	.1011
	11	.1004
25	0	.0997
	1	.0991
	2	.0984
	3	.0978
	4	.0971
	5	.0965
	6	.0959
	7	.0952
	8	.0946
	9	.0939
	10	.0933
	11	.0927
26	0	.0920
	1	.0914
	2	.0909
	3	.0903
	4	.0897
	5	.0891
	6	.0885
	7	.0879
	8	.0873

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

	9	.0868
	10	.0862
	11	.0856
27	0	.0850
	1	.0845
	2	.0839
	3	.0834
	4	.0828
	5	.0823
	6	.0818
	7	.0812
	8	.0807
	9	.0802
	10	.0796
	11	.0791
28	0	.0785
	1	.0780
	2	.0775
	3	.0771
	4	.0766
	5	.0761
	6	.0756
	7	.0751
	8	.0746
	9	.0741
	10	.0736
	11	.0731
29	0	.0726
	1	.0722
	2	.0717
	3	.0712
	4	.0708
	5	.0703
	6	.0699
	7	.0694
	8	.0690
	9	.0685
	10	.0681
	11	.0676
30	0	.0672
	1	.0667
	2	.0663
	3	.0659
	4	.0655
	5	.0651
	6	.0647
	7	.0642
	8	.0638
	9	.0634
	10	.0630
	11	.0626
31	0	.0621
	1	.0618
	2	.0614
	3	.0610
	4	.0606
	5	.0602

General Provisions

415-02-090

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

	6	.0598
	7	.0595
	8	.0591
	9	.0587
	10	.0583
	11	.0579
32	0	.0575
	1	.0572
	2	.0568
	3	.0565
	4	.0561
	5	.0558
	6	.0554
	7	.0551
	8	.0547
	9	.0543
	10	.0540
	11	.0536
33	0	.0533
	1	.0530
	2	.0526
	3	.0523
	4	.0520
	5	.0516
	6	.0513
	7	.0510
	8	.0507
	9	.0503
	10	.0500
	11	.0497
34	0	.0494
	1	.0491
	2	.0488
	3	.0485
	4	.0482
	5	.0479
	6	.0476
	7	.0473
	8	.0470
	9	.0467
	10	.0464
	11	.0461
35	0	.0458
	1	.0455
	2	.0452
	3	.0449
	4	.0446
	5	.0444
	6	.0441
	7	.0438
	8	.0435
	9	.0433
	10	.0430
	11	.0427

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS

36	0	.0424
	1	.0422
	2	.0419
	3	.0416
	4	.0414
	5	.0411
	6	.0409
	7	.0406
	8	.0404
	9	.0401
	10	.0399
	11	.0396
37	0	.0393
	1	.0391
	2	.0389
	3	.0386
	4	.0384
	5	.0382
	6	.0379
	7	.0377
	8	.0374
	9	.0372
	10	.0370
	11	.0367
38	0	.0365
	1	.0363
	2	.0361
	3	.0358
	4	.0356
	5	.0354
	6	.0352
	7	.0350
	8	.0347
	9	.0345
	10	.0343
	11	.0341
39	0	.0339
	1	.0337
	2	.0335
	3	.0333
	4	.0331
	5	.0329
	6	.0327
	7	.0325
	8	.0323
	9	.0321
	10	.0318
	11	.0316
40	0	.0314
	1	.0313
	2	.0311
	3	.0309
	4	.0307
	5	.0305
	6	.0303
	7	.0301
	8	.0299

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN II
 EARLY RETIREMENT FACTORS

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN II OPTION I
 MONTHLY BENEFIT per \$1.00 of ACCUMULATION

	9	.0298	20	.0036396
	10	.0296	21	.0036589
	11	.0294	22	.0036791
41	0	.0292	23	.0037003
	1	.0290	24	.0037225
	2	.0289	25	.0037458
	3	.0287	26	.0037702
	4	.0285	27	.0037957
	5	.0283	28	.0038226
	6	.0282	29	.0038507
	7	.0280	30	.0038803
	8	.0278	31	.0039113
	9	.0276	32	.0039440
	10	.0275	33	.0039783
	11	.0273	34	.0040144
42	0	.0271	35	.0040523
	1	.0270	36	.0040923
	2	.0268	37	.0041344
	3	.0266	38	.0041787
	4	.0265	39	.0042254
	5	.0263	40	.0042746
	6	.0262	41	.0043264
	7	.0260	42	.0043808
	8	.0258	43	.0044380
	9	.0257	44	.0044980
	10	.0255	45	.0045609
	11	.0254	46	.0046270
43	0	.0252	47	.0046963
	1	.0250	48	.0047691
	2	.0249	49	.0048456
	3	.0247	50	.0049260
	4	.0246	51	.0050105
	5	.0245	52	.0050996
	6	.0243	53	.0051933
	7	.0242	54	.0052922
	8	.0240	55	.0053964
	9	.0239	56	.0055065
	10	.0237	57	.0056229
	11	.0236	58	.0057460
44	0	.0234	59	.0058766
	1	.0233	60	.0060153
	2	.0231	61	.0061630
	3	.0230	62	.0063207
	4	.0229	63	.0064896
	5	.0227	64	.0066708
	6	.0226	65	.0068657
	7	.0224	66	.0070755
	8	.0223	67	.0073014
	9	.0222	68	.0075449
	10	.0220	69	.0078071
	11	.0219	70	.0080897
			71	.0083939
			72	.0087216
			73	.0090743
			74	.0094540
			75	.0098624
			76	.0103014

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN II OPTION I
 MONTHLY BENEFIT per \$1.00 of ACCUMULATION

77	.0107731
78	.0112795
79	.0118228
80	.0124056
81	.0130308
82	.0137012
83	.0144186
84	.0151831
85	.0159917
86	.0168371
87	.0177086
88	.0185923
89	.0194688
90	.0203271
91	.0211489
92	.0219227
93	.0226428
94	.0233088
95	.0239245
96	.0244955
97	.0250278
98	.0255267
99	.0259962

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN I

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY YOUNGER		
0.838	0	0.914
0.827	1	0.907
0.817	2	0.901
0.809	3	0.897
0.803	4	0.893
0.790	5	0.885
0.784	6	0.881
0.778	7	0.878
0.765	8	0.869
0.759	9	0.865
0.753	10	0.862
0.748	11	0.858
0.743	12	0.855
0.729	13	0.846
0.724	14	0.842
0.719	15	0.839
0.714	16	0.836
0.700	17	0.826
0.695	18	0.823
0.691	19	0.820
0.687	20	0.817
0.683	21	0.814
0.679	22	0.811
0.675	23	0.808
0.671	24	0.805
0.667	25	0.802
0.663	26	0.799
0.659	27	0.796
0.655	28	0.793
0.651	29	0.790
0.647	30	0.787
0.643	31	0.784
0.639	32	0.781
0.635	33	0.778
0.631	34	0.775
0.627	35	0.772
0.623	36	0.769
0.619	37	0.766
0.615	38	0.763
0.611	39	0.760
0.607	40	0.757

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN I

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY OLDER		
0.970	-20	0.987
0.968	-19	0.985
0.965	-18	0.984
0.962	-17	0.982
0.958	-16	0.980
0.954	-15	0.978
0.950	-14	0.976
0.945	-13	0.974
0.941	-12	0.971
0.936	-11	0.969
0.931	-10	0.966
0.926	-09	0.963
0.921	-08	0.960
0.915	-07	0.957
0.910	-06	0.954
0.900	-05	0.948
0.890	-04	0.943
0.880	-03	0.937
0.864	-02	0.929
0.848	-01	0.920

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

PUBLIC EMPLOYEES RETIREMENT SYSTEM
 PLAN II

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY OLDER		
0.966	-20	0.988
0.962	-19	0.986
0.958	-18	0.984
0.954	-17	0.982

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY OLDER		
0.950	-16	0.980
0.945	-15	0.978
0.938	-14	0.975
0.932	-13	0.972
0.925	-12	0.968
0.918	-11	0.965
0.910	-10	0.961
0.902	-09	0.957
0.894	-08	0.953
0.885	-07	0.949
0.877	-06	0.944
0.864	-05	0.937
0.851	-04	0.928
0.838	-03	0.920
0.820	-02	0.908
0.802	-01	0.895

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

PUBLIC EMPLOYEES RETIREMENT SYSTEM
PLAN II

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY YOUNGER		
0.565	29	0.714
0.561	30	0.709
0.558	31	0.704
0.554	32	0.699
0.551	33	0.694
0.547	34	0.689
0.544	35	0.684
0.541	36	0.679
0.538	37	0.674
0.535	38	0.669
0.533	39	0.664
0.530	40	0.659

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

TEACHERS RETIREMENT SYSTEM
PLAN I - OPTION 0*

PUBLIC EMPLOYEES RETIREMENT SYSTEM PLAN II		
OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY YOUNGER		
0.787	0	0.884
0.773	1	0.876
0.759	2	0.866
0.747	3	0.857
0.737	4	0.851
0.727	5	0.844
0.717	6	0.837
0.708	7	0.831
0.699	8	0.825
0.690	9	0.818
0.681	10	0.812
0.673	11	0.806
0.665	12	0.800
0.657	13	0.795
0.649	14	0.789
0.642	15	0.784
0.635	16	0.778
0.628	17	0.773
0.622	18	0.768
0.615	19	0.763
0.609	20	0.759
0.604	21	0.754
0.598	22	0.749
0.593	23	0.744
0.588	24	0.739
0.583	25	0.734
0.578	26	0.729
0.574	27	0.724
0.569	28	0.719

AGE	FACTOR
20	.619
21	.621
22	.623
23	.625
24	.627
25	.629
26	.631
27	.633
28	.635
29	.638
30	.640
31	.642
32	.645
33	.648
34	.649
35	.653
36	.656
37	.659
38	.661
39	.664
40	.667
41	.671
42	.674
43	.677
44	.680
45	.684
46	.687
47	.691
48	.694
49	.698
50	.702
51	.706
52	.710
53	.714

TEACHERS RETIREMENT SYSTEM
PLAN I - OPTION 0*

AGE	FACTOR
54	.718
55	.722
56	.727
57	.731
58	.736
59	.740
60	.745
61	.750
62	.755
63	.759
64	.765
65	.770
66	.775
67	.780
68	.785
69	.791
70	.796
71	.802
72	.808
73	.813
74	.819
75	.825
76	.831
77	.836
78	.842
79	.848
80	.854
81	.860
82	.865
83	.871
84	.877
85	.882
86	.888
87	.893
88	.899
89	.904
90	.909
91	.914
92	.918
93	.923
94	.927
95	.931
96	.935
97	.938
98	.941
99	.945

TEACHERS RETIREMENT SYSTEM
PLAN I

MONTHLY (No Refund) BENEFIT per \$1.00 of
ACCUMULATION
Used to Calculate Annuity Under Option 0, 4 & 1*

20	.0058107
21	.0058209
22	.0058318
23	.0058435
24	.0058560
25	.0058693
26	.0058835
27	.0058986
28	.0059147
29	.0059319
30	.0059502
31	.0059698
32	.0059906
33	.0060129
34	.0060366
35	.0060619
36	.0060889
37	.0061177
38	.0061485
39	.0061814
40	.0062165
41	.0062540
42	.0062941
43	.0063370
44	.0063827
45	.0064314
46	.0064830
47	.0065377
48	.0065955
49	.0066566
50	.0067212
51	.0067893
52	.0068612
53	.0069370
54	.0070171
55	.0071017
56	.0071210
57	.0072853
58	.0073851
59	.0074908
60	.0076028
61	.0077218
62	.0078485
63	.0079837
64	.0081285
65	.0082841
66	.0084520
67	.0086335
68	.0088302
69	.0090435
70	.0092748
71	.0095257
72	.0097977
73	.0100927
74	.0104126

* For converting from the normal form Option 0 without a COLA, to Option 0 with a COLA.

TEACHERS RETIREMENT SYSTEM
PLAN I

MONTHLY (No Refund) BENEFIT per \$1.00 of
ACCUMULATION
Used to Calculate Annuity Under Option 0, 4 & 1*

75	.0107597
76	.0111364
77	.0115456
78	.0119904
79	.0124742
80	.0130007
81	.0135738
82	.0141980
83	.0148781
84	.0156205
85	.0164335
86	.0173278
87	.0183144
88	.0194044
89	.0206072
90	.0219300
91	.0233771
92	.0249513
93	.0266410
94	.0284835
95	.0304470
96	.0325413
97	.0347687
98	.0371380
99	.0396689

Option 1 = .98 x Option 0

TEACHERS RETIREMENT SYSTEM
PLAN I

OPTION 2	AGE DIFFERENCE	OPTION 3
	BENEFICIARY OLDER	
0.976	-20	0.988
0.973	-19	0.986
0.971	-18	0.985
0.968	-17	0.984
0.966	-16	0.982
0.962	-15	0.981
0.960	-14	0.980
0.956	-13	0.977
0.953	-12	0.976
0.949	-11	0.974
0.946	-10	0.972
0.942	-09	0.970
0.939	-08	0.968
0.935	-07	0.966
0.931	-06	0.964
0.924	-05	0.960
0.917	-04	0.956

TEACHERS RETIREMENT SYSTEM
PLAN I

AGE DIFFERENCE
OPTION 2 OPTION 3
BENEFICIARY OLDER

0.909	-03	0.952
0.901	-02	0.948
0.883	-01	0.938

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

TEACHERS RETIREMENT SYSTEM
PLAN I

AGE DIFFERENCE
OPTION 2 OPTION 3
BENEFICIARY YOUNGER

0.872	0	0.932
0.864	1	0.927
0.851	2	0.919
0.843	3	0.914
0.838	4	0.912
0.833	5	0.909
0.823	6	0.902
0.818	7	0.900
0.807	8	0.893
0.802	9	0.890
0.798	10	0.888
0.794	11	0.885
0.789	12	0.883
0.786	13	0.880
0.778	14	0.875
0.774	15	0.873
0.771	16	0.871
0.768	17	0.871
0.764	18	0.869
0.761	19	0.865
0.759	20	0.863
0.756	21	0.861
0.753	22	0.859
0.750	23	0.857
0.747	24	0.855
0.744	25	0.853
0.741	26	0.851
0.738	27	0.849
0.735	28	0.847
0.732	29	0.845
0.729	30	0.843
0.727	31	0.841
0.725	32	0.839
0.723	33	0.837
0.721	34	0.836
0.719	35	0.835
0.717	36	0.834
0.715	37	0.833

TEACHERS RETIREMENT SYSTEM
PLAN I

OPTION 2	AGE DIFFERENCE	OPTION 3
BENEFICIARY YOUNGER		
0.713	38	0.832
0.711	39	0.831
0.709	40	0.830

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

0	0	1.0000
	1	.9929
	2	.9857
	3	.9786
	4	.9715
	5	.9643
	6	.9572
	7	.9501
	8	.9429
	9	.9358
	10	.9287
	11	.9215
1	0	.9144
	1	.9080
	2	.9015
	3	.8951
	4	.8886
	5	.8822
	6	.8758
	7	.8693
	8	.8629
	9	.8565
	10	.8500
	11	.8436
2	0	.8372
	1	.8314
	2	.8255
	3	.8197
	4	.8139
	5	.8081
	6	.8023
	7	.7965
	8	.7907
	9	.7848
	10	.7790
	11	.7732
3	0	.7674
	1	.7621
	2	.7569
	3	.7516
	4	.7463

TEACHERS RETIREMENT SYSTEM
PLAN I

EARLY RETIREMENT FACTORS

5	.7411
6	.7358
7	.7306
8	.7253
9	.7200
10	.7148
11	.7095
4 0	.7042
1	.6995
2	.6947
3	.6899
4	.6851
5	.6804
6	.6756
7	.6708
8	.6661
9	.6613
10	.6565
11	.6517
5 0	.6470
1	.6426
2	.6383
3	.6340
4	.6296
5	.6253
6	.6210
7	.6166
8	.6123
9	.6080
10	.6036
11	.5993
6 0	.5950
1	.5910
2	.5871
3	.5831
4	.5792
5	.5753
6	.5713
7	.5674
8	.5634
9	.5595
10	.5555
11	.5516
7 0	.5477
1	.5441
2	.5405
3	.5369
4	.5333
5	.5297
6	.5261
7	.5225
8	.5189
9	.5153
10	.5118
11	.5082

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

8	0	.5046
	1	.5013
	2	.4980
	3	.4948
	4	.4915
	5	.4882
	6	.4849
	7	.4817
	8	.4784
	9	.4751
	10	.4718
	11	.4686
9	0	.4653
	1	.4623
	2	.4593
	3	.4563
	4	.4533
	5	.4503
	6	.4473
	7	.4443
	8	.4413
	9	.4384
	10	.4354
	11	.4324
10	0	.4294
	1	.4266
	2	.4239
	3	.4212
	4	.4184
	5	.4157
	6	.4130
	7	.4102
	8	.4075
	9	.4048
	10	.4020
	11	.3993
11	0	.3966
	1	.3941
	2	.3916
	3	.3891
	4	.3865
	5	.3840
	6	.3815
	7	.3790
	8	.3765
	9	.3740
	10	.3715
	11	.3690
12	0	.3665
	1	.3642
	2	.3619
	3	.3596
	4	.3573
	5	.3550
	6	.3527
	7	.3504
	8	.3482

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

	9	.3459
	10	.3436
	11	.3413
13	0	.3390
	1	.3369
	2	.3348
	3	.3327
	4	.3305
	5	.3284
	6	.3263
	7	.3242
	8	.3221
	9	.3200
	10	.3179
	11	.3158
14	0	.3137
	1	.3118
	2	.3098
	3	.3079
	4	.3060
	5	.3040
	6	.3021
	7	.3002
	8	.2982
	9	.2963
	10	.2944
	11	.2924
15	0	.2905
	1	.2887
	2	.2869
	3	.2851
	4	.2834
	5	.2816
	6	.2798
	7	.2780
	8	.2763
	9	.2745
	10	.2727
	11	.2709
16	0	.2691
	1	.2675
	2	.2659
	3	.2642
	4	.2626
	5	.2610
	6	.2593
	7	.2577
	8	.2560
	9	.2544
	10	.2528
	11	.2511
17	0	.2495
	1	.2480
	2	.2465
	3	.2450
	4	.2435
	5	.2420

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

6	.2405
7	.2389
8	.2374
9	.2359
10	.2344
11	.2329
18 0	.2314
1	.2300
2	.2286
3	.2272
4	.2258
5	.2245
6	.2231
7	.2217
8	.2203
9	.2189
10	.2175
11	.2161
19 0	.2147
1	.2134
2	.2122
3	.2109
4	.2096
5	.2083
6	.2070
7	.2057
8	.2045
9	.2032
10	.2019
11	.2006
20 0	.1993
1	.1981
2	.1970
3	.1958
4	.1946
5	.1934
6	.1922
7	.1910
8	.1899
9	.1887
10	.1875
11	.1863
21 0	.1851
1	.1840
2	.1829
3	.1818
4	.1807
5	.1796
6	.1786
7	.1775
8	.1764
9	.1753
10	.1742
11	.1731

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

22 0	.1720
1	.1710
2	.1700
3	.1689
4	.1679
5	.1669
6	.1659
7	.1649
8	.1639
9	.1629
10	.1619
11	.1609
23 0	.1598
1	.1589
2	.1580
3	.1570
4	.1561
5	.1552
6	.1542
7	.1533
8	.1523
9	.1514
10	.1505
11	.1495
24 0	.1486
1	.1477
2	.1469
3	.1460
4	.1451
5	.1443
6	.1434
7	.1425
8	.1417
9	.1408
10	.1399
11	.1391
25 0	.1382
1	.1374
2	.1366
3	.1358
4	.1350
5	.1342
6	.1334
7	.1326
8	.1318
9	.1310
10	.1302
11	.1294
26 0	.1286
1	.1278
2	.1271
3	.1263
4	.1256
5	.1248
6	.1241
7	.1234
8	.1226

TEACHERS RETIREMENT SYSTEM
PLAN I
EARLY RETIREMENT FACTORS

9	.1219
10	.1211
11	.1204
27 0	.1196
1	.1189
2	.1182
3	.1176
4	.1169
5	.1162
6	.1156
7	.1148
8	.1141
9	.1134
10	.1127
11	.1120
28 0	.1113
1	.1107
2	.1101
3	.1094
4	.1088
5	.1081
6	.1075
7	.1069
8	.1062
9	.1056
10	.1049
11	.1043
29 0	.1037
1	.1031
2	.1025
3	.1019
4	.1013
5	.1007
6	.1001
7	.0995
8	.0989
9	.0983
10	.0977
11	.0971

TEACHERS RETIREMENT SYSTEM
PLAN II

OPTION 2 AGE DIFFERENCE OPTION 3
BENEFICIARY OLDER

0.844	-09	0.917
0.836	-08	0.912
0.826	-07	0.907
0.818	-06	0.901
0.806	-05	0.894
0.793	-04	0.886
0.780	-03	0.878
0.764	-02	0.867
0.740	-01	0.852

AGE DIFFERENCE = MEMBERS AGE MINUS BENEFICIARY AGE

TEACHERS RETIREMENT SYSTEM
PLAN II

OPTION 2 AGE DIFFERENCE OPTION 3
BENEFICIARY YOUNGER

0.719	0	0.838
0.706	1	0.830
0.694	2	0.821
0.681	3	0.813
0.673	4	0.807
0.665	5	0.801
0.657	6	0.796
0.650	7	0.790
0.643	8	0.785
0.636	9	0.779
0.629	10	0.774
0.622	11	0.769
0.616	12	0.764
0.610	13	0.760
0.600	14	0.752
0.595	15	0.748
0.590	16	0.744
0.585	17	0.740
0.580	18	0.736
0.575	19	0.732
0.570	20	0.728
0.566	21	0.725
0.562	22	0.721
0.558	23	0.718
0.554	24	0.715
0.550	25	0.712
0.547	26	0.709
0.544	27	0.706
0.540	28	0.703
0.537	29	0.701
0.534	30	0.698
0.532	31	0.696
0.529	32	0.693
0.526	33	0.691
0.524	34	0.689
0.521	35	0.687

TEACHERS RETIREMENT SYSTEM
PLAN II

OPTION 2	AGE DIFFERENCE	OPTION 3
	BENEFICIARY OLDER	
0.910	-20	0.955
0.910	-19	0.955
0.910	-18	0.955
0.910	-17	0.955
0.902	-16	0.950
0.895	-15	0.946
0.886	-14	0.942
0.878	-13	0.937
0.870	-12	0.932
0.861	-11	0.927
0.853	-10	0.922

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

1	0	.9019
	1	.8946
	2	.8874
	3	.8801
	4	.8728
	5	.8656
	6	.8583
	7	.8511
	8	.8438
	9	.8366
	10	.8293
	11	.8221
2	0	.8148
	1	.8084
	2	.8019
	3	.7955
	4	.7890
	5	.7826
	6	.7761
	7	.7697
	8	.7632
	9	.7568
	10	.7503
	11	.7439
3	0	.7374
	1	.7317
	2	.7259
	3	.7202
	4	.7144
	5	.7087
	6	.7029
	7	.6971
	8	.6914
	9	.6856
	10	.6799
	11	.6741
4	0	.6684
	1	.6633
	2	.6581
	3	.6530
	4	.6479
	5	.6427
	6	.6376
	7	.6324
	8	.6273
	9	.6222
	10	.6170
	11	.6119
5	0	.6068
	1	.6022
	2	.5976
	3	.5930
	4	.5884
	5	.5838

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

	6	.5792
	7	.5746
	8	.5700
	9	.5654
	10	.5608
	11	.5562
6	0	.5516
	1	.5474
	2	.5433
	3	.5392
	4	.5351
	5	.5309
	6	.5268
	7	.5227
	8	.5186
	9	.5144
	10	.5103
	11	.5062
7	0	.5021
	1	.4984
	2	.4947
	3	.4909
	4	.4872
	5	.4835
	6	.4798
	7	.4761
	8	.4724
	9	.4687
	10	.4650
	11	.4613
8	0	.4576
	1	.4542
	2	.4509
	3	.4476
	4	.4442
	5	.4409
	6	.4376
	7	.4342
	8	.4309
	9	.4275
	10	.4242
	11	.4209
9	0	.4175
	1	.4145
	2	.4115
	3	.4085
	4	.4055
	5	.4025
	6	.3995
	7	.3965
	8	.3934
	9	.3904
	10	.3874
	11	.3844

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

10	0	.3814
	1	.3787
	2	.3760
	3	.3733
	4	.3705
	5	.3678
	6	.3651
	7	.3624
	8	.3597
	9	.3569
	10	.3542
	11	.3515
11	0	.3488
	1	.3463
	2	.3439
	3	.3414
	4	.3390
	5	.3365
	6	.3340
	7	.3316
	8	.3291
	9	.3267
	10	.3242
	11	.3217
12	0	.3193
	1	.3170
	2	.3148
	3	.3126
	4	.3104
	5	.3081
	6	.3059
	7	.3037
	8	.3015
	9	.2992
	10	.2970
	11	.2948
13	0	.2925
	1	.2905
	2	.2885
	3	.2865
	4	.2845
	5	.2824
	6	.2804
	7	.2784
	8	.2764
	9	.2744
	10	.2723
	11	.2703
14	0	.2683
	1	.2665
	2	.2646
	3	.2628
	4	.2610
	5	.2591

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

	6	.2573
	7	.2554
	8	.2536
	9	.2518
	10	.2499
	11	.2481
15	0	.2463
	1	.2446
	2	.2429
	3	.2413
	4	.2396
	5	.2379
	6	.2363
	7	.2346
	8	.2329
	9	.2312
	10	.2296
	11	.2279
16	0	.2262
	1	.2247
	2	.2232
	3	.2217
	4	.2202
	5	.2186
	6	.2171
	7	.2156
	8	.2141
	9	.2126
	10	.2110
	11	.2095
17	0	.2080
	1	.2066
	2	.2052
	3	.2038
	4	.2025
	5	.2011
	6	.1997
	7	.1983
	8	.1969
	9	.1955
	10	.1941
	11	.1928
18	0	.1914
	1	.1901
	2	.1888
	3	.1876
	4	.1863
	5	.1851
	6	.1838
	7	.1825
	8	.1813
	9	.1800
	10	.1787
	11	.1775

TEACHERS RETIREMENT SYSTEM PLAN II EARLY RETIREMENT FACTORS by Year and Month			TEACHERS RETIREMENT SYSTEM PLAN II EARLY RETIREMENT FACTORS by Year and Month		
19	0	.1762		6	.1226
	1	.1750		7	.1218
	2	.1739		8	.1209
	3	.1727		9	.1201
	4	.1716		10	.1193
	5	.1704		11	.1185
	6	.1693	24	0	.1177
	7	.1681		1	.1170
	8	.1670		2	.1162
	9	.1658		3	.1155
	10	.1647		4	.1147
	11	.1635		5	.1140
20	0	.1623		6	.1132
	1	.1613		7	.1125
	2	.1602		8	.1117
	3	.1592		9	.1110
	4	.1581		10	.1102
	5	.1571		11	.1095
	6	.1560	25	0	.1088
	7	.1550		1	.1081
	8	.1539		2	.1074
	9	.1528		3	.1067
	10	.1518		4	.1060
	11	.1507		5	.1053
21	0	.1497		6	.1046
	1	.1487		7	.1040
	2	.1477		8	.1033
	3	.1468		9	.1026
	4	.1458		10	.1019
	5	.1448		11	.1012
	6	.1439	26	0	.1005
	7	.1429		1	.0999
	8	.1419		2	.0993
	9	.1410		3	.0987
	10	.1400		4	.0980
	11	.1390		5	.0974
22	0	.1381		6	.0968
	1	.1372		7	.0961
	2	.1363		8	.0955
	3	.1354		9	.0949
	4	.1345		10	.0943
	5	.1336		11	.0936
	6	.1328	27	0	.0930
	7	.1319		1	.0924
	8	.1310		2	.0918
	9	.1301		3	.0913
	10	.1292		4	.0907
	11	.1283		5	.0901
23	0	.1274		6	.0895
	1	.1266		7	.0889
	2	.1258		8	.0884
	3	.1250		9	.0878
	4	.1242		10	.0872
	5	.1234		11	.0866

General Provisions

415-02-090

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

28	0	.0860
	1	.0855
	2	.0850
	3	.0845
	4	.0839
	5	.0834
	6	.0829
	7	.0823
	8	.0818
	9	.0813
	10	.0807
	11	.0802
29	0	.0797
	1	.0792
	2	.0787
	3	.0782
	4	.0777
	5	.0772
	6	.0767
	7	.0762
	8	.0757
	9	.0752
	10	.0748
	11	.0743
30	0	.0738
	1	.0733
	2	.0729
	3	.0724
	4	.0720
	5	.0715
	6	.0711
	7	.0706
	8	.0702
	9	.0697
	10	.0692
	11	.0688
31	0	.0683
	1	.0679
	2	.0675
	3	.0671
	4	.0667
	5	.0663
	6	.0658
	7	.0654
	8	.0650
	9	.0646
	10	.0642
	11	.0638
32	0	.0633
	1	.0630
	2	.0626
	3	.0622
	4	.0618
	5	.0614

TEACHERS RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

	6	.0610
	7	.0606
	8	.0603
	9	.0599
	10	.0595
	11	.0591
33	0	.0587
	1	.0584
	2	.0580
	3	.0577
	4	.0573
	5	.0570
	6	.0566
	7	.0562
	8	.0559
	9	.0555
	10	.0552
	11	.0548
34	0	.0545
	1	.0541
	2	.0538
	3	.0535
	4	.0532
	5	.0528
	6	.0525
	7	.0522
	8	.0518
	9	.0515
	10	.0512
	11	.0509
35	0	.0505
	1	.0502
	2	.0499
	3	.0496
	4	.0493
	5	.0490
	6	.0487
	7	.0484
	8	.0481
	9	.0478
	10	.0475
	11	.0472
36	0	.0469
	1	.0466
	2	.0463
	3	.0460
	4	.0458
	5	.0455
	6	.0452
	7	.0449
	8	.0446
	9	.0444
	10	.0441
	11	.0438

TEACHERS RETIREMENT SYSTEM
 PLAN II
 EARLY RETIREMENT FACTORS
 by Year and Month

37	0	.0435
	1	.0433
	2	.0430
	3	.0427
	4	.0425
	5	.0422
	6	.0420
	7	.0417
	8	.0415
	9	.0412
	10	.0409
	11	.0407
38	0	.0404
	1	.0402
	2	.0399
	3	.0397
	4	.0395
	5	.0392
	6	.0390
	7	.0387
	8	.0385
	9	.0383
	10	.0380
	11	.0378
39	0	.0375
	1	.0373
	2	.0371
	3	.0369
	4	.0366
	5	.0364
	6	.0362
	7	.0360
	8	.0358
	9	.0355
	10	.0353
	11	.0351
40	0	.0349
	1	.0347
	2	.0345
	3	.0343
	4	.0341
	5	.0338
	6	.0336
	7	.0334
	8	.0332
	9	.0330
	10	.0328
	11	.0326
41	0	.0324
	1	.0322
	2	.0320
	3	.0318
	4	.0316
	5	.0315
	6	.0313
	7	.0311

TEACHERS RETIREMENT SYSTEM
 PLAN II
 EARLY RETIREMENT FACTORS
 by Year and Month

	8	.0309
	9	.0307
	10	.0305
	11	.0303
42	0	.0301
	1	.0299
	2	.0298
	3	.0296
	4	.0294
	5	.0292
	6	.0291
	7	.0289
	8	.0287
	9	.0285
	10	.0284
	11	.0282
43	0	.0280
	1	.0278
	2	.0277
	3	.0275
	4	.0273
	5	.0272
	6	.0270
	7	.0269
	8	.0267
	9	.0265
	10	.0264
	11	.0262
44	0	.0260
	1	.0259
	2	.0257
	3	.0256
	4	.0254
	5	.0253
	6	.0251
	7	.0250
	8	.0248
	9	.0247
	10	.0245
	11	.0244

LAW ENFORCEMENT OFFICERS
 AND FIREFIGHTERS
 RETIREMENT SYSTEM
 PLAN II
 EARLY RETIREMENT FACTORS
 by Year and Month

0	0	1.0000
	1	.9920
	2	.9841
	3	.9761
	4	.9682
	5	.9602

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

	6	.9523
	7	.9443
	8	.9364
	9	.9284
	10	.9204
	11	.9125
1	0	.9045
	1	.8974
	2	.8903
	3	.8833
	4	.8762
	5	.8691
	6	.8620
	7	.8549
	8	.8478
	9	.8407
	10	.8336
	11	.8265
2	0	.8194
	1	.8131
	2	.8067
	3	.8004
	4	.7941
	5	.7877
	6	.7814
	7	.7751
	8	.7687
	9	.7624
	10	.7561
	11	.7497
3	0	.7434
	1	.7377
	2	.7320
	3	.7264
	4	.7207
	5	.7150
	6	.7094
	7	.7037
	8	.6980
	9	.6923
	10	.6867
	11	.6810
4	0	.6753
	1	.6702
	2	.6652
	3	.6601
	4	.6550
	5	.6499
	6	.6448
	7	.6397
	8	.6346
	9	.6296
	10	.6245
	11	.6194

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

5	0	.6143
	1	.6097
	2	.6052
	3	.6006
	4	.5960
	5	.5914
	6	.5869
	7	.5823
	8	.5777
	9	.5732
	10	.5686
	11	.5640
6	0	.5595
	1	.5554
	2	.5512
	3	.5471
	4	.5430
	5	.5389
	6	.5348
	7	.5307
	8	.5266
	9	.5225
	10	.5184
	11	.5142
7	0	.5101
	1	.5064
	2	.5027
	3	.4990
	4	.4953
	5	.4916
	6	.4879
	7	.4842
	8	.4805
	9	.4768
	10	.4731
	11	.4694
8	0	.4657
	1	.4623
	2	.4590
	3	.4556
	4	.4523
	5	.4489
	6	.4456
	7	.4423
	8	.4389
	9	.4356
	10	.4322
	11	.4289
9	0	.4255
	1	.4225
	2	.4195
	3	.4165
	4	.4134
	5	.4104

LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN II EARLY RETIREMENT FACTORS by Year and Month		LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN II EARLY RETIREMENT FACTORS by Year and Month	
6	.4074	14	0 .2751
7	.4044		1 .2732
8	.4013		2 .2714
9	.3983		3 .2695
10	.3953		4 .2676
11	.3923		5 .2658
10	0 .3892		6 .2639
1	.3865		7 .2620
2	.3838		8 .2602
3	.3810		9 .2583
4	.3783		10 .2565
5	.3756		11 .2546
6	.3728	15	0 .2527
7	.3701		1 .2510
8	.3674		2 .2494
9	.3646		3 .2477
10	.3619		4 .2460
11	.3591		5 .2443
11	0 .3564		6 .2426
1	.3539		7 .2409
2	.3514		8 .2392
3	.3490		9 .2375
4	.3465		10 .2358
5	.3440		11 .2341
6	.3415	16	0 .2324
7	.3390		1 .2309
8	.3366		2 .2293
9	.3341		3 .2278
10	.3316		4 .2262
11	.3291		5 .2247
12	0 .3266		6 .2231
1	.3244		7 .2216
2	.3221		8 .2200
3	.3199		9 .2185
4	.3176		10 .2169
5	.3154		11 .2154
6	.3131	17	0 .2138
7	.3109		1 .2124
8	.3086		2 .2110
9	.3064		3 .2096
10	.3041		4 .2082
11	.3019		5 .2068
13	0 .2996		6 .2054
1	.2976		7 .2040
2	.2955		8 .2026
3	.2935		9 .2012
4	.2914		10 .1997
5	.2894		11 .1983
6	.2873	18	0 .1969
7	.2853		1 .1956
8	.2833		2 .1943
9	.2812		3 .1930
10	.2792		4 .1918
11	.2771		5 .1905

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

	6	.1892
	7	.1879
	8	.1866
	9	.1853
	10	.1840
	11	.1827
19	0	.1814
	1	.1803
	2	.1791
	3	.1779
	4	.1767
	5	.1755
	6	.1744
	7	.1732
	8	.1720
	9	.1708
	10	.1697
20	11	.1685
	0	.1673
	1	.1662
	2	.1651
	3	.1641
	4	.1630
	5	.1619
	6	.1608
	7	.1597
	8	.1587
	9	.1576
	10	.1565
	11	.1554
21	0	.1543
	1	.1533
	2	.1524
	3	.1514
	4	.1504
	5	.1494
	6	.1484
	7	.1474
	8	.1464
	9	.1454
	10	.1444
	11	.1435
22	0	.1425
	1	.1416
	2	.1407
	3	.1397
	4	.1388
	5	.1379
	6	.1370
	7	.1361
	8	.1352
	9	.1343
	10	.1334
	11	.1325

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II
EARLY RETIREMENT FACTORS
by Year and Month

23	0	.1316
	1	.1307
	2	.1299
	3	.1291
	4	.1282
	5	.1274
	6	.1266
	7	.1257
	8	.1249
	9	.1241
	10	.1233
	11	.1224
24	0	.1216
	1	.1208
	2	.1201
	3	.1193
	4	.1185
	5	.1178
	6	.1170
	7	.1162
	8	.1155
	9	.1147
	10	.1139
	11	.1132
25	0	.1124
	1	.1117
	2	.1110
	3	.1103
	4	.1096
	5	.1089
	6	.1082
	7	.1075
	8	.1068
	9	.1061
	10	.1054
	11	.1047
26	0	.1040
	1	.1033
	2	.1027
	3	.1020
	4	.1014
	5	.1007
	6	.1001
	7	.0994
	8	.0988
	9	.0981
	10	.0975
	11	.0969
27	0	.0962
	1	.0956
	2	.0950
	3	.0944
	4	.0938
	5	.0932

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II

EARLY RETIREMENT FACTORS
by Year and Month

	6	.0926
	7	.0920
	8	.0914
	9	.0908
	10	.0903
	11	.0897
28	0	.0891
	1	.0885
	2	.0880
	3	.0874
	4	.0869
	5	.0863
	6	.0858
	7	.0852
	8	.0847
	9	.0841
	10	.0836
	11	.0830
29	0	.0825
	1	.0820
	2	.0815
	3	.0810
	4	.0805
	5	.0800
	6	.0795
	7	.0789
	8	.0784
	9	.0779
	10	.0774
	11	.0769
30	0	.0764
	1	.0760
	2	.0755
	3	.0750
	4	.0746
	5	.0741
	6	.0736
	7	.0732
	8	.0727
	9	.0722
	10	.0718
	11	.0713
31	0	.0708
	1	.0704
	2	.0700
	3	.0695
	4	.0691
	5	.0687
	6	.0682
	7	.0678
	8	.0674
	9	.0670
	10	.0665
	11	.0661

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II

EARLY RETIREMENT FACTORS
by Year and Month

32	0	.0657
	1	.0653
	2	.0649
	3	.0645
	4	.0641
	5	.0637
	6	.0633
	7	.0629
	8	.0625
	9	.0621
	10	.0617
	11	.0613
33	0	.0609
	1	.0605
	2	.0602
	3	.0598
	4	.0594
	5	.0591
	6	.0587
	7	.0583
	8	.0580
	9	.0576
	10	.0572
	11	.0569
34	0	.0565
	1	.0562
	2	.0558
	3	.0555
	4	.0551
	5	.0548
	6	.0545
	7	.0541
	8	.0538
	9	.0534
	10	.0531
	11	.0528
35	0	.0524
	1	.0521
	2	.0518
	3	.0515
	4	.0512
	5	.0509
	6	.0505
	7	.0502
	8	.0499
	9	.0496
	10	.0493
	11	.0490
36	0	.0487
	1	.0484
	2	.0481
	3	.0478
	4	.0475
	5	.0472

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II

EARLY RETIREMENT FACTORS
by Year and Month

	6	.0469
	7	.0466
	8	.0463
	9	.0461
	10	.0458
	11	.0455
37	0	.0452
	1	.0449
	2	.0446
	3	.0444
	4	.0441
	5	.0438
	6	.0436
	7	.0433
	8	.0430
	9	.0428
	10	.0425
	11	.0422
38	0	.0420
	1	.0417
	2	.0415
	3	.0413
	4	.0411
	5	.0408
	6	.0406
	7	.0404
	8	.0401
	9	.0399
	10	.0397
	11	.0394
39	0	.0392
	1	.0390
	2	.0388
	3	.0386
	4	.0384
	5	.0382
	6	.0379
	7	.0377
	8	.0375
	9	.0373
	10	.0371
	11	.0369

LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II OPTION 1

	20	.0036854
	21	.0037066
	22	.0037288
	23	.0037521
	24	.0037765
	25	.0038020

LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II OPTION 1

	26	.0038289
	27	.0038571
	28	.0038866
	29	.0039177
	30	.0039503
	31	.0039846
	32	.0040207
	33	.0040586
	34	.0040985
	35	.0041406
	36	.0041848
	37	.0042315
	38	.0042806
	39	.0043325
	40	.0043871
	41	.0044447
	42	.0045052
	43	.0045687
	44	.0046352
	45	.0047048
	46	.0047775
	47	.0048536
	48	.0049331
	49	.0050162
	50	.0051031
	51	.0051940
	52	.0052893
	53	.0053892
	54	.0054942
	55	.0056047
	56	.0057211
	57	.0058441
	58	.0059741
	59	.0061120
	60	.0062584
	61	.0064141
	62	.0065800
	63	.0067571
	64	.0069461
	65	.0071481
	66	.0073639
	67	.0075944
	68	.0078407
	69	.0081037
	70	.0083844
	71	.0086841
	72	.0090038
	73	.0093446
	74	.0097076
	75	.0100938
	76	.0105040
	77	.0109388
	78	.0113988
	79	.0118848
	80	.0123977
	81	.0129386
	82	.0135092
	83	.0141104

* For converting from the Normal Form (which has no COLA) to Option 2 or 3 with a COLA.

TEACHERS' RETIREMENT SYSTEM
PLAN I -- OPTION I*

PUBLIC EMPLOYEES' RETIREMENT SYSTEM PLAN I			AGE	FACTOR
OPTION 2 with COLA*	AGE DIFFERENCE	OPTION 3 with COLA*		
BENEFICIARY YOUNGER			20	.618
			21	.620
			22	.622
			23	.624
			24	.626
			25	.628
.637	0	.695	26	.630
.629	1	.689	27	.632
.621	2	.685	28	.634
.615	3	.682	29	.637
.610	4	.679	30	.639
.604	5	.677	31	.641
.600	6	.674	32	.644
.595	7	.672	33	.647
.589	8	.669	34	.650
.585	9	.666	35	.652
.580	10	.664	36	.655
.576	11	.661	37	.658
.571	12	.659	38	.660
.565	13	.656	39	.663
.562	14	.653	40	.666
.558	15	.651	41	.670
.554	16	.648	42	.673
.548	17	.645	43	.676
.543	18	.643	44	.679
.540	19	.640	45	.683
.537	20	.638	46	.686
.533	21	.636	47	.690
.530	22	.633	48	.693
.527	23	.631	49	.697
.524	24	.629	50	.701
.521	25	.626	51	.704
.518	26	.624	52	.708
.515	27	.622	53	.712
.512	28	.619	54	.716
.508	29	.617	55	.720
.505	30	.615	56	.724
.502	31	.612	57	.728
.499	32	.610	58	.732
.496	33	.608	59	.736
.493	34	.605	60	.740
.490	35	.603	61	.745
.487	36	.601	62	.749
.483	37	.598	63	.754
.480	38	.596	64	.758
.477	39	.594	65	.763
.474	40	.591	66	.767
			67	.772
			68	.776
			69	.780
			70	.784
			71	.789
			72	.793
			73	.797
			74	.800
			75	.804

AGE DIFFERENCE = MEMBERS' AGE MINUS BENEFICIARY AGE

* For converting from the Normal Form (which has no COLA) to Option 2 or 3 with a COLA.

TEACHERS' RETIREMENT SYSTEM
PLAN I - OPTION I*

76	.807
77	.809
78	.811
79	.813
80	.813
81	.813
82	.812
83	.809
84	.806
85	.801
86	.794
87	.786
88	.775
89	.761
90	.745
91	.726
92	.704
93	.681
94	.656
95	.630
96	.603
97	.576
98	.548
99	.521

* For converting from the Normal Form Option O without a COLA, to Option I with a COLA

TEACHERS' RETIREMENT SYSTEM PLAN I		
<u>OPTION 2 with COLA*</u>	<u>AGE DIFFERENCE</u>	<u>OPTION 3 with COLA*</u>
BENEFICIARY OLDER		
.682	-20	.715
.682	-19	.715
.682	-18	.715
.682	-17	.715
.676	-16	.712
.670	-15	.709
.664	-14	.706
.658	-13	.702
.652	-12	.698
.645	-11	.694
.639	-10	.691
.632	-09	.687
.626	-08	.683
.619	-07	.679
.613	-06	.675
.604	-05	.670
.594	-04	.664

TEACHERS' RETIREMENT SYSTEM
PLAN I

<u>OPTION 2 with COLA*</u>	<u>AGE DIFFERENCE</u>	<u>OPTION 3 with COLA*</u>
BENEFICIARY OLDER		
.584	-03	.658
.572	-02	.650
.554	-01	.638
.539	0	.628

AGE DIFFERENCE = MEMBERS' AGE MINUS BENEFICIARY AGE

* For converting from the Normal Form (which has no COLA) to Option 2 or 3 with a COLA.

TEACHERS' RETIREMENT SYSTEM
PLAN I

<u>OPTION 2 with COLA*</u>	<u>AGE DIFFERENCE</u>	<u>OPTION 3 with COLA*</u>
BENEFICIARY YOUNGER		
.539	0	.628
.529	1	.622
.520	2	.615
.513	3	.613
.507	4	.608
.501	5	.604
.495	6	.600
.493	7	.599
.487	8	.595
.482	9	.591
.477	10	.587
.471	11	.583
.470	12	.583
.465	13	.580
.458	14	.573
.454	15	.570
.450	16	.567
.446	17	.564
.442	18	.561
.438	19	.558
.435	20	.555
.432	21	.553
.429	22	.550
.425	23	.547
.422	24	.545
.419	25	.543
.417	26	.541
.415	27	.538
.412	28	.536
.409	29	.534
.407	30	.532
.406	31	.530
.403	32	.528
.401	33	.527
.400	34	.525
.397	35	.524

TEACHERS' RETIREMENT SYSTEM
PLAN I

OPTION 2 with COLA*	AGE DIFFERENCE	OPTION 3 with COLA*
BENEFICIARY YOUNGER		
.396	36	.522
.394	37	.521
.393	38	.519
.391	39	.518
.390	40	.517

AGE DIFFERENCE = MEMBERS' AGE MINUS BENEFICIARY AGE

* For converting from the Normal Form (which has no COLA) to Option 2 or 3 with a COLA.

[Statutory Authority: RCW 41.40.050, 41.26.060, 41.32.150, 41.40.065 and 43.43.200. 87-17-059 (Order DRS 87-06), § 415-02-099, filed 8/19/87.]

Chapter 415-100 WAC
JUDICIAL RETIREMENT SYSTEM

WAC

415-100-005	Purpose.
415-100-010	Repealed.
415-100-015	Scope.
415-100-020	Repealed.
415-100-025	Public records.
415-100-035	Retirement for service.
415-100-040	Repealed.
415-100-050	Repealed.
415-100-060	Repealed.
415-100-100	Repealed.
415-100-110	Repealed.
415-100-120	Repealed.
415-100-130	Repealed.
415-100-140	Repealed.
415-100-150	Repealed.
415-100-160	Repealed.
415-100-170	Repealed.
415-100-180	Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS
CHAPTER

415-100-010	Definitions. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-010, filed 11/22/78.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-020	Public records. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-020, filed 11/22/78. Formerly chapter 290-48 WAC.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-040	Appeals—Disability retirement applications. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-040, filed 11/22/78. Formerly chapter 290-28 WAC.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-050	Appeals to superior court—Notice of appeal. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-050, filed

415-100-060	11/22/78. Formerly chapter 290-28 WAC.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-060	Appeals to superior court—Certification of record. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-060, filed 11/22/78. Formerly chapter 290-28 WAC.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-100	Members. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-100, filed 11/22/78. Formerly WAC 290-16-010.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-110	Officers. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-110, filed 11/22/78. Formerly WAC 290-16-020.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-120	Function. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-120, filed 11/22/78. Formerly WAC 290-16-030.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-130	Duties. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-130, filed 11/22/78. Formerly WAC 290-16-040.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-140	Location. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-140, filed 11/22/78. Formerly WAC 290-16-050.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-150	Meetings. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-150, filed 11/22/78. Formerly WAC 290-16-060.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-160	Office of the chairman. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-160, filed 11/22/78. Formerly WAC 290-16-070.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-170	Business hours. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-170, filed 11/22/78. Formerly WAC 290-16-080.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
415-100-180	Correspondence. [Statutory Authority: RCW 2.10.020, 41.50.050(6) and 41.50.090. 78-12-038 (Order V), § 415-100-180, filed 11/22/78. Formerly WAC 290-16-090.] Repealed by 87-07-014 (Order 87-02), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.

WAC 415-100-005 Purpose. These rules are adopted to implement administration of chapter 2.10 RCW by the director of the department of retirement systems pursuant to RCW 2.10.052.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-014 (Order 87-02), § 415-100-005, filed 3/11/87.]

WAC 415-100-010 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-015 Scope. These rules shall govern the unique aspects of the administration of chapter 2.10 RCW, Judicial retirement system.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-014 (Order 87-02), § 415-100-015, filed 3/11/87.]

WAC 415-100-020 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-025 Public records. See chapter 415-06 WAC.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-014 (Order 87-02), § 415-100-025, filed 3/11/87.]

WAC 415-100-035 Retirement for service. Any judge who voluntarily leaves service after having served an aggregate of fifteen years but prior to attaining age sixty shall be eligible to apply for and receive a service retirement allowance computed according to RCW 2.10.110 commencing upon his/her attainment of age sixty. Such allowance shall be computed in accordance with RCW 2.10.110 and 2.10.030 (9)(b).

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-014 (Order 87-02), § 415-100-035, filed 3/11/87.]

WAC 415-100-040 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-050 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-060 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-100 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-110 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-120 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-130 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-140 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-150 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-160 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-170 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-100-180 Repealed. See Disposition Table at beginning of this chapter.

Chapter 415-104 WAC

LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM

WAC

415-104-005 Purpose.
415-104-010 Repealed.
415-104-015 Scope.
415-104-020 Repealed.
415-104-025 Public records.
415-104-030 Repealed.
415-104-035 Jurisdiction of director.
415-104-045 Grievances.
415-104-050 Review of disability board action.
415-104-060 Rules on appeals filed pursuant to RCW 41.26.200.
415-104-070 Parties to a de novo hearing.
415-104-080 Department examination.
415-104-090 Notice of appeal to the superior court.

GENERAL ADMINISTRATION

415-104-100 Certification of record.
415-104-105 Repealed.
415-104-110 Repealed.

CESSATION OF DISABILITY

415-104-115 Purpose and scope.
415-104-120 Repealed.
415-104-125 Director's review of disability board order.
415-104-135 Notice for hearing.
415-104-140 Repealed.
415-104-145 Department examination.
415-104-150 Repealed.
415-104-155 Burden of proof.
415-104-160 Repealed.
415-104-165 Payment of benefits pending final determination.
415-104-170 Repealed.
415-104-175 Comparison of disability retirement allowance and service retirement allowance.
415-104-180 Repealed.
415-104-190 Repealed.

DISABILITY ORDER AND DENIALS

415-104-200 Repealed.
415-104-210 Repealed.
415-104-220 Repealed.
415-104-230 Repealed.
415-104-240 Repealed.
415-104-250 Repealed.
415-104-260 Repealed.
415-104-270 Repealed.
415-104-300 Repealed.
415-104-310 Repealed.
415-104-320 Repealed.

APPEALS TO THE SUPERIOR COURT

415-104-400 Repealed.
415-104-410 Repealed.

SERVICE IN STATE ELECTIVE POSITIONS

415-104-800 Repealed.
415-104-810 Repealed.
415-104-820 Repealed.
415-104-830 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

415-104-010 Definitions. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-010, filed 2/15/78. Formerly WAC 297-15-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87.

- Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-020 Public records. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-020, filed 2/15/78.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-030 Deductions from pension payments for insurance purposes. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-030, filed 2/15/78. Formerly WAC 297-60-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-105 Election of LEOFF member to LEOFF retirement board. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-105, filed 2/15/78. Formerly WAC 297-10-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-110 Administration. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-110, filed 2/15/78.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-120 Function. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-120, filed 2/15/78.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-140 Location. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-140, filed 2/15/78. Formerly WAC 297-25-100.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-150 Meetings. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-150, filed 2/15/78. Formerly WAC 297-25-020.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-160 Office of the chairman. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-160, filed 2/15/78. Formerly WAC 297-25-030.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-170 Business hours. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-170, filed 2/15/78. Formerly WAC 297-25-030.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-180 Correspondence. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-180, filed 2/15/78. Formerly WAC 297-25-040.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-190 Identification. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-190, filed 2/15/78. Formerly WAC 297-25-050.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-200 Decision and order of the local disability board. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-200, filed 2/15/78. Formerly WAC 297-30-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-210 Processing applications. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-210, filed 2/15/78. Formerly WAC 297-30-020.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-220 Recording. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-220, filed 2/15/78. Formerly WAC 297-30-030.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-230 Legal examination of application. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-230, filed 2/15/78. Formerly WAC 297-30-040.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-240 Recommendation and conclusion. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-240, filed 2/15/78. Formerly WAC 297-30-050.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-250 LEOFF retirement board decision on application. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-250, filed 2/15/78. Formerly WAC 297-30-060.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-260 Notification of member. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-260, filed 2/15/78. Formerly WAC 297-30-070.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-270 Miscellaneous applications. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-270, filed 2/15/78. Formerly WAC 297-30-080.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-300 Disability retirement applications—Appeals. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-300, filed 2/15/78. Formerly WAC 297-35-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-310 Grievances. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-310, filed 2/15/78. Formerly WAC 297-35-020.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-320 Rules on appeals. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-320, filed 2/15/78. Formerly WAC 297-35-030.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-400 Notice of appeal to the superior court. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-400, filed 2/15/78. Formerly WAC 297-45-010.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-410 Certification of record. [Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-410, filed 2/15/78. Formerly WAC 297-45-020.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-800 Continued LEOFF membership for members in state elective positions. [Statutory Authority: RCW 41.50.050(6). 81-07-017 (Order 81-2), § 415-104-800, filed 3/10/81.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.

- 415-104-810 Contributions and service credit for members in state elective positions. [Statutory Authority: RCW 41.50.050(6), 81-07-017 (Order 81-2), § 415-104-810, filed 3/10/81.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-820 Members in state elective positions—Entitlement to benefits. [Statutory Authority: RCW 41.50.050(6), 81-07-017 (Order 81-2), § 415-104-820, filed 3/10/81.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.
- 415-104-830 Operation if in conflict with state law. [Statutory Authority: RCW 41.50.050(6), 81-07-017 (Order 81-2), § 415-104-830, filed 3/10/81.] Repealed by 87-07-016 (Order 87-4), filed 3/11/87. Statutory Authority: RCW 41.50.050(5) and 41.50.090.

WAC 415-104-005 Purpose. These rules are adopted to implement administration of chapter 41.26 RCW by the director of the department of retirement systems pursuant to RCW 41.26.051.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-005, filed 3/11/87.]

WAC 415-104-010 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-015 Scope. These rules shall govern the unique aspects of the administration of chapter 41.26 RCW, Law enforcement officers' and fire fighters' retirement system (LEOFF).

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-015, filed 3/11/87.]

WAC 415-104-020 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-025 Public records. See chapter 415-06 WAC.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-025, filed 3/11/87.]

WAC 415-104-030 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-035 Jurisdiction of director. (1) The director has no jurisdiction to review the propriety of a disability board finding that the member's disability was incurred in the line of duty under RCW 41.26.120 or not incurred in the line of duty under RCW 41.26.125. If a member is granted disability retirement subsequent to a disability board's denial of disability, the director shall remand the matter to the disability board to make a finding of whether the disability was incurred in the line of duty.

(2) The director has no jurisdiction to review a disability board determination regarding a member's right to the employer's payment for medical services pursuant to RCW 41.26.030(22) and/or 41.26.150.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-035, filed 3/11/87.]

WAC 415-104-045 Grievances. Any person aggrieved by a decision or order of the local disability

board denying disability leave, disability retirement, or cancelling a previously granted disability retirement allowance must submit a notice of appeal to the director within thirty days in accordance with RCW 41.26.200.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-045, filed 3/11/87.]

WAC 415-104-050 Review of disability board action. After the director has reviewed the disability board's decision pursuant to the provisions of RCW 41.26.120 or 41.26.125, he shall serve a copy of his decision on the disability board, the employer, and the applicant. If the director's decision is adverse to the applicant, he shall notify the applicant of his/her right to appeal by filing a notice for hearing.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-050, filed 3/11/87.]

WAC 415-104-060 Rules on appeals filed pursuant to RCW 41.26.200. Appeal from decisions of the local disability boards will be reviewed on the basis of the record established by the disability board and materials appearing in the records of the department of retirement systems. The director shall act on such appeals as follows:

- (1) Affirmance; or
- (2) Remand for further proceedings; or
- (3) Reversal and remand.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-060, filed 3/11/87.]

WAC 415-104-070 Parties to a de novo hearing. The parties to a de novo hearing held pursuant to RCW 41.26.220 shall be the applicant, employer, and the department. The disability board may appear at such hearing only in support of the director's decision pursuant to RCW 41.26.220.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-070, filed 3/11/87.]

WAC 415-104-080 Department examination. The director or his representative, in his/her discretion, may require an application for disability retirement to undergo a mental and/or physical examination prior to the hearing to be held pursuant to RCW 41.26.220. The cost of such examination is the responsibility of the department.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-080, filed 3/11/87.]

WAC 415-104-090 Notice of appeal to the superior court. Upon an appeal from the decision and order of the director to the superior court pursuant to RCW 41.26.210, the appealing party within thirty days from the decision and order of the director must perfect his appeal by serving notice of appeal on the director and filing the notice of appeal together with proof of service with the clerk of the superior court. The service and the filing together with proof of service of the notice of appeal within thirty days shall be jurisdictional.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-090, filed 3/11/87.]

GENERAL ADMINISTRATION

WAC 415-104-100 Certification of record. The director or his/her designated representative shall promptly file with the clerk of the court a certified copy of the complete record of the hearing before the director which shall, upon being so filed, become the record in such case. Appeal shall lie from the judgment of the superior court to the court of appeals or the supreme court as in other cases.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-100, filed 3/11/87. Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-104-100, filed 2/15/78. Formerly WAC 297-20-010.]

WAC 415-104-105 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-110 Repealed. See Disposition Table at beginning of this chapter.

CESSATION OF DISABILITY

WAC 415-104-115 Purpose and scope. The purpose of WAC 415-104-125 through 415-104-175 is to implement the provisions of RCW 41.26.135 to be followed by the department of retirement systems. These rules apply only to disability retirees over age fifty who seek a determination that their disability has ceased.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-115, filed 3/11/87.]

WAC 415-104-120 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-125 Director's review of disability board order. (1) Every order of a disability board determining that an applicant's disability has ceased pursuant to RCW 41.26.130(3) shall be reviewed by the director, or his designated representative. The director may affirm or reverse the order or remand the matter for further proceedings.

(2) A retiree may appeal the disability board determination that a disability has not ceased to the director pursuant to the provisions of RCW 41.26.140(6).

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-125, filed 3/11/87.]

WAC 415-104-135 Notice for hearing. Before appealing to the superior court, any person aggrieved by the director's final decision on review of the local board determination or the director's final decision after review of the record on appeal shall invoke the director's jurisdiction by filing a notice for hearing in accordance with RCW 41.26.210 and WAC 415-08-020. Such hearing shall be in accordance with RCW 41.26.220.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-135, filed 3/11/87.]

WAC 415-104-140 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-145 Department examination. The director or his representative, in his/her discretion, may require a disability retiree to undergo a mental and/or physical examination prior to the hearing to be held pursuant to RCW 41.26.220. The cost of such examination is the responsibility of the department.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-145, filed 3/11/87.]

WAC 415-104-150 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-155 Burden of proof. The retiree has the burden of proof in the proceedings before the disability board and the director.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-155, filed 3/11/87.]

WAC 415-104-160 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-165 Payment of benefits pending final determination. When a disability board determines that a retiree's disability has ceased, the department shall continue to pay monthly benefits: Provided, however, that the department shall pay either the member's monthly service retirement allowance or monthly disability allowance, whichever is less, until there is a final determination from which no appeal is taken. Any retroactive adjustment that may be necessary as the result of the final determination shall be made after the appeal period has passed.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-165, filed 3/11/87.]

WAC 415-104-170 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-175 Comparison of disability retirement allowance and service retirement allowance. In comparing the member's disability retirement allowance and his/her service retirement allowance as required by RCW 41.26.130(3), the department shall calculate the service retirement allowance using a final average salary calculated as follows:

On the date the disability ceased, the average of the greatest basic monthly rate of salary or wages (basic salary) that was paid or would have been paid to the member had he/she been in "active service" (employed) during any consecutive twenty-four month period within the member's last ten years of service for which service credit was given (including periods of disability leave and disability retirement).

The initial calculation of the service retirement allowance does not include any cost-of-living increases that would have been granted if the service retirement allowance had been in effect during the period of disability

retirement. The service retirement allowance is then compared to the monthly disability retirement allowance amount that the member was receiving on the date that the disability ceased.

[Statutory Authority: RCW 41.50.050(5) and 41.50.090. 87-07-016 (Order 87-4), § 415-104-175, filed 3/11/87.]

WAC 415-104-180 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-190 Repealed. See Disposition Table at beginning of this chapter.

DISABILITY ORDER AND DENIALS

WAC 415-104-200 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-210 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-220 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-230 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-240 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-250 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-260 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-270 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-300 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-310 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-320 Repealed. See Disposition Table at beginning of this chapter.

APPEALS TO THE SUPERIOR COURT

WAC 415-104-400 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-410 Repealed. See Disposition Table at beginning of this chapter.

SERVICE IN STATE ELECTIVE POSITIONS

WAC 415-104-800 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-810 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-820 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-104-830 Repealed. See Disposition Table at beginning of this chapter.

Chapter 415-105 WAC

LOCAL DISABILITY BOARD PROCEDURES

WAC

GENERAL PROVISIONS

415-105-050 Examination for disability retirement.
415-105-060 Granting disability retirement.
415-105-070 Execution.
415-105-090 Reexamination and return to duty.

CESSATION OF DISABILITY

415-105-100 Purpose.
415-105-110 Application to disability board.
415-105-120 Burden of proof.
415-105-130 Standard for determination.
415-105-140 Examination by board physician.
415-105-150 Disability board order.

CESSATION OF DISABILITY WHILE UNDER AGE FIFTY

415-105-160 Purpose—Under age fifty.
415-105-170 Application to the disability board—Under age fifty.
415-105-180 Disability board hearing and order.

GENERAL PROVISIONS

WAC 415-105-050 Examination for disability retirement. (1) Every applicant for disability retirement shall be reexamined during the fifth or sixth month of disability leave in order to determine his/her eligibility for disability retirement, with the following exception: If the applicant establishes that the disabling condition will be in existence for a period of at least six months and he/she voluntarily waives disability leave. No applicant will be granted a disability retirement allowance unless the conditions imposed by this subsection are met.

(2) In the event the medical and other relevant evidence is inconclusive, the board may specify in written order a reasonable trial service period for return to duty in the same position held at the time of discontinuance of service to determine the member's fitness for active duty. The reasonable length of such trial return to service shall be supported by medical evidence. Such a trial return to service does not entitle the member to a second six-month period of disability leave for the same disability if, based upon this trial period of service, the member is found to be disabled.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-050, filed 3/11/87; 81-23-032 (Order 81-03), § 415-105-050, filed 11/16/81.]

WAC 415-105-060 Granting disability retirement. (1) If the evidence shows to the satisfaction of the board that the member is physically or mentally disabled from further performance of duty and that the disability has

been continuous from the date of commencement of disability leave for a period of six months, the board shall enter its written decision and order, accompanied by appropriate findings of fact and conclusions of law in compliance with RCW 41.26.120 or 41.26.125. Such written decision and order with supporting documentation shall thereafter be forwarded to the director, department of retirement systems, for review. In the event a regular meeting of the board precedes by no more than 40 days the date at which the full six months will conclude and the evidence is clear that the disability can be expected to continue through the full six-month period, the board may make a finding of six months continuous disability prior to the actual conclusion of the six-month period, so as to eliminate unnecessary delay of receipt of retirement benefits.

(2) In order to qualify to receive a disability retirement allowance, the applicant will be required to prove that he or she is physically or mentally disabled to such extent that he or she is unable to discharge with average efficiency the duty of the position held at time of discontinuance of service: *Provided*, That no member shall be entitled to a disability retirement allowance if the appropriate authority advises that there is an available position for which the member is qualified and to which one of such grade or rank is normally assigned and the board determines that the member is capable of discharging, with average efficiency, the duties of the position.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-060, filed 3/11/87; 81-23-032 (Order 81-03), § 415-105-060, filed 11/16/81.]

WAC 415-105-070 Execution. Every order of the disability board granting or denying a disability retirement allowance shall contain the following presented in clear and concise terms:

(1) Findings of fact supported by credible evidence sufficient to sustain the granting or denying of the disability retirement allowance. When a disability retirement is granted, findings of fact shall include:

(a) Whether or not the disability was incurred in the line of duty.

(b) Whether or not the disability was incurred in other employment.

(c) Dates encompassing disability leave and/or dates relating to authorized trial basis return to duty; and, in the case of return to duty on a trial basis, the factual basis for such decision.

(d) Dates encompassing waiver of disability leave, if applicable; and that applicant established that such disability will be in existence for a period of six months.

(2) Conclusions of law in accordance with law on the basis of the facts in the case.

(3) Decision and order.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-070, filed 3/11/87; 81-23-032 (Order 81-03), § 415-105-070, filed 11/16/81.]

WAC 415-105-090 Reexamination and return to duty. (1) In the event a member is placed on disability

retirement, the board may determine whether or not the member is so disabled that no possibility exists for return to duty or that there is no possibility that rehabilitation could restore the member to fitness for duty. Further, the board may at any point subsequent to retirement make such a determination provided a current (within ninety days) medical examination by the board physician or a specialist of his/her selection indicates that the retiree is so disabled that no possibility for recovery exists. A copy of all such determinations shall be sent to the department of retirement systems. Unless the board has made such a finding, the board's representative shall order a reexamination at six-month intervals and advise the board of the results thereof with a copy to the department of retirement systems: *Provided*, That such reexamination need not be conducted on a member over 49.5 years of age. In the event the retired member is residing at a location more than 100 miles from his former place of employment, the member may be authorized to be examined by a physician in his immediate area, provided, however, such physician shall be first approved by the board and prior to such evaluation the examining physician shall be apprised of the basis upon which the examination is to be conducted and the issues to be addressed in the physician's evaluative report.

(2) In the event such evaluation discloses fitness to perform duties of the rank or position held by the member at the time of disability retirement, the member shall be entitled to a hearing before the board, and further consideration of the matter. Such notice and hearing shall comply with the requirements of chapter 34.04 RCW.

(3) The hearing provided by RCW 41.26.140(2) is to be held, unless the retiree waives such hearing, prior to actual cancellation of a disability retirement allowance.

(4) The retirement allowance of any member who fails to submit to medical examination as provided herein shall be discontinued and in the event such refusal continues for one year, his retirement allowance shall be cancelled. Failure of the member to affirmatively respond to the request for reexamination shall be deemed a continuing refusal.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-090, filed 3/11/87; 81-23-032 (Order 81-03), § 415-105-090, filed 11/16/81.]

CESSATION OF DISABILITY

WAC 415-105-100 Purpose. These rules are adopted pursuant to RCW 41.26.115 to implement the provisions of RCW 41.26.130(3) and 41.26.135 and establish procedures to be followed by the applicant and the disability board. These rules apply only to a disability retiree over age fifty who seeks a determination that his/her disability has ceased.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-100, filed 3/11/87.]

WAC 415-105-110 Application to disability board. (1) When a disability retiree over age fifty believes that

his/her disability has ceased, he/she may make application to cancel the disability retirement allowance. Such application shall be made to the disability board that originally considered the application for disability retirement.

(2) The application must be in writing and contain the following information:

(a) The retiree's name, birthdate, Social Security number, mailing address, telephone number, former LEOFF employer, and the name and mailing address of the retiree's legal representative, if any;

(b) The nature of the disability and the date the disability ceased;

(c) The names, addresses and telephone numbers of all physicians and other health care practitioners who have been contacted by the retiree or his/her representative in the last year for medical care, consultation or evaluation;

(3) The application must be accompanied by the following documents:

(a) Copies of any written documents supporting the retiree's claim that his/her disability has ceased;

(b) A copy of the local disability board order granting disability retirement if the original disability board order was summarily affirmed by the director or the LEOFF retirement board; or

(c) A copy of the director's order or the LEOFF retirement board's order if the director or the LEOFF retirement board entered the final order granting disability retirement.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-110, filed 3/11/87.]

WAC 415-105-120 Burden of proof. The retiree has the burden of proof in the proceedings before the disability board.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-120, filed 3/11/87.]

WAC 415-105-130 Standard for determination. To obtain a determination that a disability has ceased, the retiree must demonstrate that:

(1) He/she is reasonably able to perform the ordinary duties of his/her former position or position within his/her former rank with average efficiency; and

(2) There has been a material change in the circumstances upon which the original disability determination was based; and

(3) No other physical or mental disability now prevents the retiree from performing the ordinary duties of his/her position or rank.

A retiree may not obtain a determination that his/her disability has ceased by demonstrating that the medical condition was incorrectly diagnosed at the time of the initial disability hearing. The disability board need not rely solely on medical evidence in making its determination. If the medical condition for which the retiree was granted disability retirement has improved, but the retiree is still not physically or mentally able to perform

his/her duties with average efficiency, he/she shall continue to receive a disability retirement allowance and shall not be entitled to service retirement.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-130, filed 3/11/87.]

WAC 415-105-140 Examination by board physician. (1) Before acting on an application, the disability board shall have the retiree examined by the board doctor as provided in WAC 415-105-030. If the board doctor has seen the retiree before in any capacity except evaluation on behalf of the disability board, the board doctor shall refer the retiree to another physician who has not seen the retiree in any capacity except evaluation on behalf of the disability board.

(2) Before the retiree is examined, the disability board shall furnish the board doctor or other physician with a current job description for the rank or position held by the member at the time he/she was granted disability retirement and a copy of these regulations.

(3) The board doctor or other physician shall examine the retiree to determine if he/she is able to perform with average efficiency the duties of the rank or position held by the retiree at the time of discontinuance of service and that he/she meets the requirements of WAC 415-105-130.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-140, filed 3/11/87.]

WAC 415-105-150 Disability board order. Upon the basis of the application and the medical evaluation by the board doctor, and any other relevant evidence, the disability board shall determine whether the disability retiree has met the standards set out in WAC 415-105-130 and is physically and mentally capable of performing his/her duties with average efficiency. If it is determined that the retiree's disability has ceased, the board shall enter its written decision and order accompanied by appropriate findings of fact and conclusions of law evidencing compliance with the applicable statutes and regulations. The disability board must make a finding which specifies the date the disability ceased.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-150, filed 3/11/87.]

CESSATION OF DISABILITY WHILE UNDER AGE FIFTY

WAC 415-105-160 Purpose--Under age fifty. These rules are adopted pursuant to RCW 41.26.115 to implement the provisions of RCW 41.26.130(3) and establish procedures to be followed by the applicant and the disability board in cases in which the applicant is under age fifty and believes that his disability has ceased.

[Statutory Authority: RCW 41.26.115. 87-07-015 (Order 87-3), § 415-105-160, filed 3/11/87.]

WAC 415-105-170 Application to the disability board--Under age fifty. A disability retiree under age fifty who believes that his/her disability has ceased may

make application to the disability board which originally found the member to be disabled for a determination that the disability has ceased. Such application must be in writing and contain the information set forth in WAC 415-105-110(2). Thereafter, the rules and procedures set forth in WAC 415-105-120 through 415-105-140 shall be in effect.

[Statutory Authority: RCW 41.26.115, 87-07-015 (Order 87-3), § 415-105-170, filed 3/11/87.]

WAC 415-105-180 Disability board hearing and order. (1) Upon the basis of the application, the medical evaluation by the board doctor, and any other relevant evidence, the disability board shall determine whether the disability retiree has met the standards set out in WAC 415-105-130 and is physically and mentally capable of performing his/her duties with average efficiency. If the board determines that the retiree's disability has ceased, both the retiree and the former employer shall be entitled to a notice and a hearing. Both the notice and the hearing shall comply with the requirements of chapter 34.04 RCW.

(2) After the hearing, the board shall enter its written decision and order, accompanied by appropriate findings of fact and conclusions of law, either denying the retiree's application or cancelling his/her disability retirement allowance and restoring him/her to duty pursuant to RCW 41.26.140(2).

(3) Any person aggrieved by a determination or order of a disability board that the applicant's disability has not ceased may file an appeal with the director pursuant to RCW 41.26.140(6).

[Statutory Authority: RCW 41.26.115, 87-07-015 (Order 87-3), § 415-105-180, filed 3/11/87.]

Chapter 415-108 WAC

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

WAC

415-108-450	Compensation earnable for Plan I PERS members.
415-108-460	Compensation earnable for Plan II PERS members.
415-108-470	Nonmoney maintenance compensation—Determination and reporting—Form and weight of evidence.
415-108-480	Special recordkeeping rules for vehicles and vehicle allowances provided by employers to PERS members—Exemption—Presumption in absence of records.
415-108-490	Back pay award or settlement—Definition—Allocated by the department for retirement system purposes.
415-108-510	First-in-first-out accounting method for determining when leave earned.

WAC 415-108-450 Compensation earnable for Plan I PERS members. (1) Compensation earnable for Plan I PERS members shall be computed on the basis of when the service is rendered, rather than when the payment is made.

(2) Except as provided in subsection (3) of this section, "compensation earnable," for Plan I PERS members, means all salaries or wages legally earned by a member during a calendar month for personal services, including:

(a) Overtime payments;

(b) Salaries or wages the taxation of which is deferred pursuant to sections 401(k), 403(b), 414(h), 457, or other similar section of the United States Internal Revenue Code;

(c) Back pay awards or settlements, as defined in WAC 415-108-490;

(d) Nonmoney maintenance compensation, as defined in WAC 415-108-470;

(e) Salaries or wages for time during which a member is excused from work because of holidays, sick leave, vacation leave, compensatory time off, or other paid leave of absence;

(f) Compensation in any form received by a member pursuant to the provisions of a "cafeteria plan," "flexible benefits plan," or similar arrangement, pursuant to section 125 of the United States Internal Revenue Code, that permits employees to select from a package of employer-provided fringe benefits, among which is the absolute right to receive cash in lieu of the employer providing any of the fringe benefits offered, except that any portion of such plan for which there is no cash option is not includable;

(g) Any lump sum payment for accrued leave or any form of severance pay.

(3) "Compensation earnable," for Plan I PERS members, does not include:

(a) The provision by an employer of any medical, hospital, or other health care plan, or any medical, dental, life, or other insurance of any kind, to a member (or the member and the member's dependents), any contribution by the employer to meet the premium or charge for such plan or insurance, or any payment by the employer into a private fund to provide health or welfare benefits for the member (or the member and the member's dependents), except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(f) of this section;

(b) Any payment by a member's employer of the employer or employee portion of taxes imposed by the Federal Insurance Contribution Act;

(c) Any payment received by a member under a workers' compensation act or other statutory program having similar purposes;

(d) Any payment made by an employer to a member as an incentive or bonus (whether contractual or not) for voluntary termination of employment or retirement;

(e) Any payment or allowance in the nature of a reimbursement for expenses incurred or expected to be incurred in performing services for the employer;

(f) Any compensation in any form, whether in cash or otherwise, provided by an employer to a member in lieu of any of the items described in this subsection, except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(f) of this section;

(g) Any payment received pursuant to a statute containing language to the effect that the payment shall not be included in the calculation of PERS retirement benefits;

(h) Any payment made to a member for services rendered as an independent contractor;

(i) Any payment made without legal authority by an employer to a member; or

(j) Any payment, other than those described in subsection (2)(c) and (e) of this section, made by an employer to a member, that is not in exchange for personal services rendered by the member to the employer.

[Statutory Authority: RCW 41.40.010(8), 88-11-030 (Order 88-11), § 415-108-450, filed 5/13/88.]

WAC 415-108-460 Compensation earnable for Plan II PERS members. (1) Compensation earnable for Plan II PERS members shall be computed on the basis of when the service is rendered, rather than when the payment is made.

(2) Except as provided in subsection (3) of this section, "compensation earnable," for Plan II PERS members, means all salaries or wages legally earned by a member during a calendar month for personal services, including:

(a) Overtime payments;

(b) Salaries or wages the taxation of which is deferred pursuant to sections 401(k), 403(b), 414(h), 457, or other similar section of the United States Internal Revenue Code;

(c) Back pay awards or settlements, as defined in WAC 415-108-490;

(d) Salaries or wages for time during which a member is excused from work because of holidays, sick leave, vacation leave, compensatory time off, or other paid leave of absence; and

(e) Compensation in any form received by a member pursuant to the provisions of a "cafeteria plan," "flexible benefits plan," or similar arrangement pursuant to section 125 of the United States Internal Revenue Code that permits employees to select from a package of employer-provided fringe benefits, among which is the absolute right to receive cash in lieu of the employer providing any of the fringe benefits offered, except that any portion of such plan for which there is no cash option is not includable.

(3) "Compensation earnable," for Plan II PERS members, does not include:

(a) Any compensation provided to a member by an employer in a medium other than cash, including but not limited to "nonmoney maintenance compensation," as defined in WAC 415-108-470;

(b) Any lump sum payment for accrued leave or any form of severance pay;

(c) The provision by an employer of any medical, hospital, or other health care plan, or any medical, dental, life, or other insurance of any kind, to a member (or the member and the member's dependents), any contribution by the employer to meet the premium or charge for such plan or insurance, or any payment by the employer into a private fund to provide health or welfare benefits for the member (or the member and the member's dependents), except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or

similar arrangement as described in subsection (2)(e) of this section;

(d) Any payment by a member's employer of the employer or employee portion of taxes imposed by the Federal Insurance Contribution Act;

(e) Any payment received by a member under a workers' compensation act or other statutory program having similar purposes;

(f) Any payment made by an employer to a member as an incentive or bonus (whether contractual or not) for voluntary termination of employment or retirement;

(g) Any payment or allowance in the nature of a reimbursement for expenses incurred or expected to be incurred in performing services for the employer;

(h) Any compensation in any form, whether in cash or otherwise, provided by an employer to a member in lieu of any of the items described in this subsection, except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(e) of this section;

(i) Any payment received pursuant to a statute containing language to the effect that the payment shall not be included in the calculation of PERS retirement benefits;

(j) Any payment made to a member for services rendered as an independent contractor;

(k) Any payment made without legal authority by an employer to a member; or

(l) Any payment, other than those described in subsection (2)(c) and (d) of this section, made by an employer to a member, that is not in exchange for personal services rendered by the member to the employer.

[Statutory Authority: RCW 41.40.010(8), 88-11-030 (Order 88-11), § 415-108-460, filed 5/13/88.]

WAC 415-108-470 Nonmoney maintenance compensation--Determination and reporting--Form and weight of evidence. (1) Except for compensation described in WAC 415-108-450(2) or except as otherwise provided in this section, "nonmoney maintenance compensation" means the fair market value of living quarters, shelter, lodging, food, board, clothing, laundry, transportation, fuel, utilities, or other personal advantages of a similar nature legally furnished in a medium other than cash to a member (or the member and the member's dependents) by the member's employer in partial payment for the member's rendering of personal services to the employer.

(2) "Nonmoney maintenance compensation" does not include:

(a) Clothing, materials, vehicles, fuel, or equipment furnished by the member's employer or purchased, rented, or leased by the employee with an allowance provided by the employer, if such clothing, materials, vehicles, fuel, or equipment are used by the member in rendering personal services to the employer;

(b) Any form of compensation in a medium other than cash: (i) That is associated with an available corresponding deduction for ordinary and necessary employee business expenses, under any provision of the United

States Internal Revenue Code in the tax year the compensation was earned by the member; or (ii) that is excludable from taxation, under any provision of the United States Internal Revenue Code in the tax year the compensation was earned by the member, regardless of whether the employer and/or member reported the non-monetary compensation to the Internal Revenue Service as taxable.

(3) Every employer furnishing one or more items of "nonmoney maintenance compensation," to a Plan I PERS member shall contemporaneously establish and regularly update a written schedule reflecting the monthly fair market value of each such item of non-money maintenance compensation. The fair market value of an item of nonmoney maintenance compensation is determined on the basis of all objective facts and circumstances. It is usually what the cost of the item would be if acquired in an arm's length purchase or lease.

(4) For each month during which an employer furnishes to a Plan I PERS member "nonmoney maintenance compensation," the employer shall report to the department as "compensation earnable" the amount by which the fair market value of the "nonmoney maintenance compensation" exceeds the amount, if any, paid by the member for the "nonmoney maintenance compensation."

(5)(a) No item reported to the department as "non-money maintenance compensation" shall be included in the calculation of a Plan I PERS member's retirement benefits unless the employer or the member substantiates, by adequate records or by other sufficient corroborating evidence, the employer's report under subsection (4) of this section and the member's own statement: (i) That the net amount of the item, as reported in accordance with subsection (4) of this section is accurate; (ii) that the item was furnished for the personal use of the member in partial payment for the member's rendering of personal services to the employer; and (iii) that for federal income tax purposes the item was neither associated with an available corresponding deduction for ordinary and necessary employee business expenses nor excludable from taxation, as reflected in subsection (2)(b) of this section. Absent such evidence corroborating each of these elements, the department shall presume that the item neither qualifies as "nonmoney maintenance compensation" nor as "compensation earnable."

(b) Except as provided in WAC 415-108-480 (containing special substantiation rules for employer-provided vehicles and vehicle allowances), corroborating records or other evidence may take any form, but different types of evidence have different degrees of probative value. Usually, oral evidence alone has considerably less probative value than written evidence. In addition, the probative value of written evidence is greater the closer in time it relates to the furnishing of the item. Thus, written evidence prepared at or near the time the item was furnished, absent unusual circumstances, generally has much more probative value than evidence created years later. Except as provided in WAC 415-108-480,

the department will carefully weigh the probative value of all forms of evidence submitted or obtained to determine whether it is sufficient, when taken as a whole, to corroborate the employer's report and the member's own statement.

[Statutory Authority: RCW 41.40.010(8) and 41.40.020. 87-17-061 (Order DRS 87-08), § 415-108-470, filed 8/19/87.]

WAC 415-108-480 Special recordkeeping rules for vehicles and vehicle allowances provided by employers to PERS members--Exemption--Presumption in absence of records. (1)(a) For fiscal years beginning after the effective date of this regulation, and except as provided in (b) of this subsection, each employer shall maintain monthly contemporaneous records for each vehicle provided to a Plan I PERS member reflecting: (i) Whether the vehicle was authorized and available for personal use, including commuting; (ii) whether the vehicle was used for commuting and, if so, the distance the member normally commuted on a daily basis during the month; (iii) the dates, if any, on which the member used the vehicle for other personal purposes, the miles driven on each such trip, and the itinerary of each such trip; (iv) the total number of miles the vehicle was driven during the month; and (v) the percentages of the total miles driven during the month which were driven by the member for personal use of the vehicle (including commuting) during the month. If the employer maintains such records, the employer shall report to the department as "compensation earnable" for each month the lesser of: (A) The product of the monthly fair market lease value of the vehicle times the percentage of personal use of the vehicle during the month, or (B) one-twelfth of the amount reported by the employer to the Internal Revenue Service as the member's taxable income attributable to the personal use of the vehicle during the year under any alternative valuation method authorized by Internal Revenue Service regulations.

(b) The monthly records required under (a) of this subsection need not be maintained if: (i) The employer has an established policy that the vehicle shall not be used for personal purposes; (ii) any commuting or other personal use of the vehicle by the member during the month is excludable from the member's taxable income under any provision of the United States Internal Revenue Code; or (iii) any commuting or other personal use of the vehicle by the member is otherwise excluded from the definition of "compensation earnable" under WAC 415-108-450(2).

(c) Unless the employer maintains the records required under (a) of this subsection, the department shall presume that any vehicle provided by an employer to a member is authorized for use solely in connection with the employer's business, and therefore the use of the vehicle neither qualifies as "nonmoney maintenance compensation" nor as "compensation earnable."

(2)(a) For fiscal years beginning after the effective date of this regulation and except as provided in (b) of this subsection, each employer that provides a vehicle allowance to one or more PERS members shall maintain monthly contemporaneous records for each such member

reflecting: (i) The dates, if any, on which each such member used a privately owned vehicle in performing services for the employer, (ii) the miles driven on each such trip, and (iii) the itinerary of each such trip. If the employer maintains such records, the employer shall report to the department as "compensation earnable" for each member the difference between: (A) The vehicle allowance; and (B) the number of miles such employee drove a privately owned vehicle in performing services for the employer during the reporting period times the mileage reimbursement rate used by the employer to reimburse its other employees for expenses incurred in performing service to the employer; or (C) if the employer has established no such rate, the rate established by the United States Internal Revenue Service for use by taxpayers in computing deductions for employees business expenses.

(b) The monthly records required under (a) of this subsection need not be maintained if: (i) The contract of employment provides that such allowance is solely in lieu of reimbursement for expenses incurred or expected to be incurred in performing services for the employer; or (ii) the member receiving such allowance also receives separate reimbursement for automobile expenses for each use of a privately owned vehicle in performing services for the employer on the same basis as the other employees of the employer.

(c) For purposes of (a) and (b) of this subsection, a "privately owned vehicle" means any vehicle not owned by or leased to the employer.

(d) Unless the employer maintains the records required under (a) of this subsection or is excused from maintaining the records under (b) of this subsection, the department shall presume that any vehicle allowance provided by an employer to a PERS member is solely in lieu of reimbursement for expenses incurred or expected to be incurred in performing services for the employer and therefore does not constitute "compensation earnable."

[Statutory Authority: RCW 41.40.010(8) and 41.40.020. 87-17-061 (Order DRS 87-08), § 415-108-480, filed 8/19/87.]

WAC 415-108-490 Back pay award or settlement--
Definition--Allocated by the department for retirement system purposes. "Back pay award or settlement" means a retroactive payment made by an employer or former employer to a member pursuant to an award by a court or an order of or conciliation agreement with an administrative agency charged with enforcing federal, state, or local statutes, ordinances, or regulations protecting employment rights, or a bona fide settlement of such a claim before a court or administrative agency. The department shall allocate any such award or settlement to the period or periods in which the work was done or in which it would have been done and, for retirement system purposes, deem such payments as earned in the period or periods to which the award or settlement is so allocated.

[Statutory Authority: RCW 41.40.010(8) and 41.40.020. 87-17-061 (Order DRS 87-08), § 415-108-490, filed 8/19/87.]

WAC 415-108-510 First-in-first-out accounting method for determining when leave earned. When an employer provides cash compensation in lieu of unused leave, the department applies a first-in-first-out accounting method to determine when the compensated leave was earned, unless the employer has in place a regulation charter provision, ordinance, collective bargaining agreement, or other comparable written policy statement which clearly delineates a different method of accounting for the accrual and use of leave, and, if applicable, compensation for unused leave and the same such method is consistently applied in each instance and for all purposes.

Any employer's policy which is not consistent for all purposes which is contained in a regularly negotiated labor agreement in effect on the effective date of this section will be honored until the expiration date of the agreement not including any extensions at which time it will be brought into compliance with this section. Any employer's policy which is not consistent for all purposes which is established by the employer shall be brought into compliance within sixty days of the effective date of this section. In the event an employer fails to come into full compliance with this section by the dates established herein, the department will treat cashed out leave on the same basis as the employer has established for using leave.

[Statutory Authority: RCW 41.40.010(8) and 41.40.020. 87-17-061 (Order DRS 87-08), § 415-108-510, filed 8/19/87.]

Chapter 415-112 WAC

TEACHERS' RETIREMENT BOARD OF TRUSTEES

WAC

415-112-330	Amount of service credit.
415-112-410	Earnable compensation for Plan I TRS members.
415-112-411	Earnable compensation for Plan II TRS members.
415-112-412	Nonmoney maintenance compensation—Determination and reporting—Form and weight of evidence.
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415-112-414	Back pay award or settlement—Definition—Allocated by the department for retirement system purposes.
415-112-415	First-in-first-out accounting method for determining when leave earned.
415-112-800	Scope.
415-112-810	Bona fide employee.
415-112-820	Bona fide part-time position—How determined.

WAC 415-112-330 Amount of service credit. (1) This section shall apply only to persons who became members prior to October 1, 1977.

(2) For members who are employed as classroom teachers by a school district, a school year shall consist of one hundred eighty days. One year of service credit shall be granted to a member who is employed as a classroom teacher for one hundred forty-four or more days during a school year. A fractional year of credit shall be granted to a member who is employed for at least twenty days but less than one hundred forty-four

days during a school year. The fraction shall be that produced by using the days employed as the numerator and one hundred eighty as the denominator. In the absence of an indication in the contract or elsewhere concerning what constitutes one day of employment, a classroom teacher shall be granted one day of credit for every six hours the teacher works and for which the teacher is compensated.

(3) For members who are employed as community college academic employees as defined by chapter 28B-.52 RCW, a school year shall consist of at least three academic quarters or two semesters during a fiscal year. Academic employees shall be granted one full year of service credit for eighty percent of the full-time annual load as defined in their institution's negotiated agreement. In the absence of a definition of full-time annual load in the agreement, the official board-adopted college policy will apply. Percents of load of at least eleven percent (reported as not less than twenty days per fiscal year) and less than eighty percent (reported as eighty percent of the individual college academic calendar or one hundred thirty-four days per fiscal year, whichever is greater) will be applied pro rata. Percent of load will be converted to days for institution reporting and for retirement benefit calculation purposes. Nonacademic employees will have their service credit reported and benefits calculated based on actual days worked. Where there is no definition of full-time load in either the collective bargaining agreement or the official board-adopted college policy, service credit will be calculated pursuant to subsections (4) and (5) of this section.

(4) For members who are employed as community college classroom instructors, a school year shall consist of at least three academic quarters or two semesters during a fiscal year. Such a classroom instructor shall be granted one year of service credit for teaching thirty-six quarter hours or twenty-four semester hours. A fractional year of credit shall be granted to such instructors who teach at least five but less than thirty-six quarter hours, or at least three but less than twenty-four semester hours. The fraction shall be that produced by using the quarter hours taught as the numerator and forty-five as the denominator, or the semester hours taught as the numerator and thirty as the denominator.

(5) Members who are not employed as classroom instructors and who are employed for one hundred forty-four or more days during a fiscal year shall be granted one year of service credit. A fractional year of credit shall be granted to a member who is employed for at least twenty days but less than one hundred forty-four days. The credit granted shall be the fraction produced by using the days employed as the numerator and one hundred eighty as the denominator. Where there is no indication in the contract or elsewhere concerning what constitutes one day of employment, one day of credit shall be granted for every eight hours the member works and for which the member is compensated: *Provided*, That counselors and librarians who are employed by a community college district in an instructional position as defined in RCW 41.32.010 (11)(a)(ii) and paid on an

hourly rate shall be granted one day of credit for every seven hours the member works and for which the member is compensated.

(6) The fact that a member is granted a fractional year of service credit under this section shall not be determinative as to whether that member was employed less than full time in a year used to determine benefits under RCW 41.32.497, 41.32.498, and 41.32.520, for purposes of determining whether the member held a bona fide part-time position and what earnable compensation the member would have received under RCW 41.32.011.

[Statutory Authority: RCW 41.32.270 and 41.32.010 (11)(a)(ii). 88-17-052 (Order 88-13), § 415-112-330, filed 8/17/88.]

WAC 415-112-410 Earnable compensation for Plan I TRS members. (1) Earnable compensation for Plan I TRS members shall be computed on the basis of when the service is rendered, rather than when the payment is made.

(2) Except as provided in subsection (3) of this section, "earnable compensation," for Plan I TRS members, means all salaries or wages legally earned by a member during a fiscal year for personal services, including:

(a) Any separate contracts for additional time, additional responsibilities or incentives issued pursuant to the provisions of RCW 28A.58.0951(4);

(b) Payments for extracurricular activity assignments;

(c) Payments for evening school and summer school teaching;

(d) Payments for school bus driving and other non-teaching services;

(e) Overtime payments;

(f) Salaries or wages the taxation of which is deferred pursuant to sections 401(k), 403(b), 414(h), 457, or other similar section of the United States Internal Revenue Code;

(g) Back pay awards or settlements, as defined in WAC 415-112-414;

(h) Nonmoney maintenance compensation, as defined in WAC 415-112-412;

(i) Any lump sum payment for accrued leave or any form of severance pay;

(j) Salaries or wages for time during which a member is excused from work because of holidays, sick leave, vacation leave, sabbatical leave, compensatory time off, or other paid leave of absence; and

(k) Compensation in any form received by a member pursuant to the provisions of a "cafeteria plan," "flexible benefits plan," or similar arrangement pursuant to section 125 of the United States Internal Revenue Code that permits employees to select from a package of employer-provided fringe benefits, among which is the absolute right to receive cash in lieu of the employer providing any of the fringe benefits offered, except that any portion of such plan for which there is no cash option is not includable.

(3) "Earnable compensation," for Plan I TRS members, does not include:

(a) The provision by an employer of any medical, hospital, or other health care plan, or any medical, dental, life, or other insurance of any kind, to a member (or the member and the member's dependents), any contribution by the employer to meet the premium or charge for such plan or insurance, or any payment by the employer into a private fund to provide health or welfare benefits for the member (or the member and the member's dependents), except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(k) of this section;

(b) Any payment by a member's employer of the employer or employee portion of taxes imposed by the Federal Insurance Contribution Act;

(c) Any payment received by a member under a workers' compensation act or other statutory program having similar purposes;

(d) Any payment made by an employer to a member as an incentive or bonus (whether contractual or not) for voluntary termination of employment or retirement;

(e) Any payment or allowance in the nature of a reimbursement for expenses incurred or expected to be incurred in performing services for the employer;

(f) Any compensation in any form, whether in cash or otherwise, provided by an employer to a member in lieu of any of the items described in this subsection, except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(k) of this section;

(g) Any payment received pursuant to a statute containing language to the effect that the payment shall not be included in the calculation of TRS retirement benefits;

(h) Any payment made to a member for services rendered as an independent contractor;

(i) Any payment made without legal authority by an employer to a member; or

(j) Any payment, other than those described in subsection (2)(g) and (j) of this section, made by an employer to a member, that is not in exchange for personal services rendered by the member to the employer.

[Statutory Authority: RCW 41.32.010(11), 88-11-031 (Order 88-12), § 415-112-410, filed 5/13/88. Statutory Authority: RCW 41.50.050(6) and 41.50.090, 78-03-023 (Order IV), § 415-112-410, filed 2/15/78. Formerly WAC 462-24-020.]

WAC 415-112-411 Earnable compensation for Plan II TRS members. (1) Earnable compensation for Plan II TRS members shall be computed on the basis of when the service is rendered, rather than when the payment is made.

(2) Except as provided in subsection (3) of this section, "earnable compensation," for Plan II TRS members, means all salaries or wages legally earned by a member during a calendar month for personal services, including:

(a) Any separate contracts for additional time, additional responsibilities or incentives issued pursuant to the provisions of RCW 28A.58.0951(4);

(b) Payments for extracurricular activity assignments;

(c) Payments for evening school and summer school teaching;

(d) Payments for school bus driving and other non-teaching services;

(e) Overtime payments;

(f) Salaries or wages the taxation of which is deferred pursuant to sections 401(k), 403(b), 414(h), 457, or other similar section of the United States Internal Revenue Code;

(g) Back pay awards or settlements, as defined in WAC 415-112-414;

(h) Salaries or wages for time during which a member is excused from work because of holidays, sick leave, vacation leave, sabbatical leave, compensatory time off, or other paid leave of absence; and

(i) Compensation in any form received by a member pursuant to the provisions of a "cafeteria plan," "flexible benefits plan," or similar arrangement pursuant to section 125 of the United States Internal Revenue Code that permits employees to select from a package of employer-provided fringe benefits, among which is the absolute right to receive cash in lieu of the employer providing any of the fringe benefits offered, except that any portion of such plan for which there is no cash option is not includable.

(3) "Earnable compensation," for Plan II TRS members, does not include:

(a) Any compensation provided to a member by an employer in a medium other than cash, including but not limited to "nonmoney maintenance compensation," as defined in WAC 415-112-412;

(b) Any lump sum payment for accrued leave or any form of severance pay;

(c) The provision by an employer of any medical, hospital, or other health care plan, or any medical, dental, life, or other insurance of any kind, to a member (or the member and the member's dependents), any contribution by the employer to meet the premium or charge for such plan or insurance, or any payment by the employer into a private fund to provide health or welfare benefits for the member (or the member and the member's dependents), except for compensation paid pursuant to a bona fide cafeteria plan, flexible benefit plan or similar arrangement as described in subsection (2)(i) of this section;

(d) Any payment by a member's employer of the employer or employee portion of taxes imposed by the Federal Insurance Contribution Act;

(e) Any payment received by a member under a workers' compensation act or other statutory program having similar purposes;

(f) Any payment made by an employer to a member as an incentive or bonus (whether contractual or not) for voluntary termination of employment or retirement;

(g) Any payment or allowance in the nature of a reimbursement for expenses incurred or expected to be incurred in performing services for the employer;

(h) Any compensation in any form, whether in cash or otherwise, provided by an employer to a member in lieu of any of the items described in this subsection, except for compensation paid pursuant to a bona fide cafeteria

plan, flexible benefit plan or similar arrangement as described in subsection (2)(i) of this section;

(i) Any payment received pursuant to a statute containing language to the effect that the payment shall not be included in the calculation of TRS retirement benefits;

(j) Any payment made to a member for services rendered as an independent contractor;

(k) Any payment made without legal authority by an employer to a member; or

(l) Any payment, other than those described in subsection (2)(g) and (h) of this section, made by an employer to a member, that is not in exchange for personal services rendered by the member to the employer.

[Statutory Authority: RCW 41.32.010(11), 88-11-031 (Order 88-12), § 415-112-411, filed 5/13/88.]

WAC 415-112-412 Nonmoney maintenance compensation--Determination and reporting--Form and weight of evidence. (1) Except for compensation described in WAC 415-112-410(3) or except as otherwise provided in this section, "nonmoney maintenance compensation" means the fair market value of living quarters, shelter, lodging, food, board, clothing, laundry, transportation, fuel, utilities, or other personal advantages of a similar nature legally furnished in a medium other than cash to a member (or the member and the member's dependents) by the member's employer in partial payment for the member's rendering of personal services to the employer.

(2) "Nonmoney maintenance compensation" does not include:

(a) Clothing, materials, vehicles, fuel, or equipment furnished by the member's employer or purchased, rented, or leased by the employee with an allowance provided by the employer, if such clothing, materials, vehicles, fuel, or equipment are used by the member in rendering personal services to the employer;

(b) Any form of compensation in a medium other than cash: (i) That is associated with an available corresponding deduction for ordinary and necessary employee business expenses; or (ii) that is excludable from taxation, under any provision of the United States Internal Revenue Code in the tax year the compensation was earned by the member, regardless of whether the employer and/or member reported the nonmonetary compensation to the Internal Revenue Service as taxable.

(3) Every employer furnishing one or more items of nonmoney maintenance compensation to a Plan I TRS member shall contemporaneously establish and regularly update a written schedule reflecting the monthly fair market value of each such item of nonmoney maintenance compensation. The fair market value of an item of nonmoney maintenance compensation is determined on the basis of all objective facts and circumstances. It is usually what the cost of the item would be if acquired in an arm's length purchase or lease.

(4) For each month during which an employer furnishes to a Plan I TRS member "nonmoney maintenance compensation," the employer shall report to the department as earnable compensation the amount by which the

fair market value of the "nonmoney maintenance compensation" exceeds the amount, if any, paid by the member for the "nonmoney maintenance compensation."

(5)(a) No item reported to the department as "nonmoney maintenance compensation" shall be included in the calculation of a Plan I TRS member's retirement benefits unless the employer or the member substantiates by adequate records or by other sufficient corroborating evidence, the employer's report under subsection (4) of this section and the member's own statement: (i) That the net amount of the item, as reported in accordance with subsection (4) of this section is accurate; (ii) that the item was furnished for the personal use of the member in partial payment for the member's rendering of personal services to the employer; and (iii) that for federal income tax purposes the item was neither associated with an available corresponding deduction for ordinary and necessary employee business expenses nor excludable from taxation, as reflected in subsection (2)(b) of this section. Absent such evidence corroborating each of these elements, the department shall presume that the item neither qualifies as "nonmoney maintenance compensation" nor as "compensation earnable."

(b) Except as provided in WAC 415-112-413 (containing special substantiation rules for employer-provided vehicle, and vehicle allowances), corroborating records or other evidence may take any form, but different types of evidence have different degrees of probative value. Usually, oral evidence alone has considerably less probative value than written evidence. In addition, the probative value of written evidence is greater the closer in time it relates to the furnishing of the item. Thus, written evidence prepared at or near the time the item was furnished, absent unusual circumstances, generally has much more probative value than evidence created years later. Except as provided in WAC 415-112-413, the department will carefully weigh the probative value of all forms of evidence submitted or obtained to determine whether it is sufficient, when taken as a whole, to corroborate the employer's report and the member's own statement.

[Statutory Authority: RCW 41.32.010(11) and 41.32.160, 87-17-060 (Order DRS 87-07), § 415-112-412, filed 8/19/87.]

WAC 415-112-413 Special recordkeeping rules for vehicles and vehicle allowances provided by employers to Plan I TRS members--Exemption--Presumption in absence of records. (1)(a) For fiscal years beginning after the effective date of this regulation, and except as provided in (b) of this subsection, each employer shall maintain monthly contemporaneous records for each vehicle provided to a Plan I TRS member reflecting: (i) Whether the vehicle was authorized and available for other personal use including commuting; (ii) whether the vehicle was used for commuting and, if so, the distance the member normally commuted on a daily basis during the month; (iii) the dates, if any, on which the member used the vehicle for other personal purposes, the miles driven on each such trip, and the itinerary of each such trip; (iv) the total number of miles the vehicle was

driven during the month; and (v) the percentage of the total miles driven during the month which were driven by the member for personal use of the vehicle (including commuting) during the month. If the employer maintains such records, the employer shall report to the department as "earnable compensation" for each month the lesser of: (A) The product of the monthly fair market lease value of the vehicle times the percentage of personal use of the vehicle during the month, or (B) one-twelfth of the amount reported by the employer to the Internal Revenue Service as the member's taxable income attributable to the personal use of the vehicle during the year under any alternative valuation method authorized by Internal Revenue Service regulations.

(b) The monthly records required under (a) of this subsection need not be maintained if: (i) The employer has an established policy that the vehicle shall not be used for personal purposes; (ii) any commuting or other personal use of the vehicle by the member during the month is excludable from the member's taxable income under any provision of the United States Internal Revenue Code; or (iii) any commuting or other personal use of the vehicle by the member is otherwise excluded from the definition of "earnable compensation" under WAC 415-112-410(3).

(c) Unless the employer maintains the records required under (a) of this subsection, the department shall presume that any vehicle provided by an employer to a member is authorized for use solely in connection with the employer's business, and therefore the use of the vehicle neither qualifies as "nonmoney maintenance compensation" nor as "earnable compensation."

(2)(a) For fiscal years beginning after the effective date of this regulation and except as provided in (b) of this subsection, each employer that provides a vehicle allowance to one or more TRS members shall maintain monthly contemporaneous records for each such member reflecting: (i) The dates, if any, on which each such member used a privately owned vehicle in performing services for the employer, (ii) the miles driven on each such trip, and (iii) the itinerary of each such trip. If the employer maintains such records, the employer shall report to the department as "compensation earnable" for each member the difference between the vehicle allowance and the number of miles such employee drove a privately owned vehicle in performing services for the employer during the reporting period times the mileage reimbursement rate used by the employer to reimburse its other employees for expenses incurred in performing service to the employer; or (iv) if the employer has established no such rate, the rate established by the United States Internal Revenue Service for use by taxpayers in computing deductions for employees' business expenses.

(b) The monthly records required under (a) of this subsection need not be maintained if (i) the contract of employment that provides such allowance is solely in lieu of reimbursement for expenses incurred or expected to be incurred in performing services for the employer, or (ii) the member receiving such allowance also receives separate reimbursement for automobile expenses for

each use of a privately owned vehicle in performing services for the employer on the same basis as the other employees of the employer.

(c) For purposes of (a) and (b) of this subsection, a "privately owned vehicle" means any vehicle not owned by or leased to the employer.

(d) Unless the employer maintains the records required under (a) of this subsection, or is excused from maintaining the records under (b) of this subsection, the department shall presume that any vehicle allowance provided by an employer to a TRS member is solely in lieu of reimbursement for expenses incurred or expected to be incurred in performing services for the employer and therefore does not constitute "earnable compensation."

[Statutory Authority: RCW 41.32.010(11) and 41.32.160. 87-17-060 (Order DRS 87-07), § 415-112-413, filed 8/19/87.]

WAC 415-112-414 Back pay award or settlement--
Definition--Allocated by the department for retirement system purposes. "Back pay award or settlement" means a retroactive payment made by an employer or former employer to a member pursuant to an award by a court or an order of or conciliation agreement with an administrative agency charged with enforcing federal, state, or local statutes, ordinances, or regulations protecting employment rights, or a bona fide settlement of such a claim before a court or administrative agency. The department shall allocate any such award or settlement to the period or periods in which the work was done or in which it would have been done and, for retirement system purposes, deem such payments as earned in the period or periods to which the award or settlement is so allocated.

[Statutory Authority: RCW 41.32.010(11) and 41.32.160. 87-17-060 (Order DRS 87-07), § 415-112-414, filed 8/19/87.]

WAC 415-112-415 First-in-first-out accounting method for determining when leave earned. When an employer provides cash compensation in lieu of unused leave, the department applies a first-in-first-out accounting method to determine when the compensated leave was earned, unless the employer has in place a regulation, charter provision, ordinance, collective bargaining agreement, or other comparable written policy statement which clearly delineates a different method of accounting for the accrual and use of leave, and, if applicable, compensation for unused leave and the same such method is consistently applied in each instance and for all purposes.

Any employer's policy which is not consistent for all purposes which is contained in a regularly negotiated labor agreement in effect on the effective date of this section will be honored until the expiration date of the agreement not including any extensions at which time it will be brought into compliance with this section. Any employer's policy which is not consistent for all purposes which is established by the employer shall be brought into compliance within sixty days of the effective date of this section. In the event an employer fails to come into full compliance with this section by the dates established

herein, the department will treat cashed out leave on the same basis as the employer has established for using leave.

[Statutory Authority: RCW 41.32.010(11) and 41.32.160. 87-17-060 (Order DRS 87-07), § 415-112-415, filed 8/19/87.]

WAC 415-112-800 Scope. WAC 415-112-800 through 415-112-820 govern the application of RCW 41.32.010 (11)(a)(ii), as amended by section 1, chapter 265, Laws of 1987 and by section 2, chapter 265, Laws of 1987, and shall apply only to persons who became members prior to October 1, 1977.

[Statutory Authority: Chapter 41.32 RCW as amended by 1987 c 265. 87-20-082 (Order 87-09), § 415-112-800, filed 10/7/87.]

WAC 415-112-810 Bona fide employee. The purpose of WAC 415-112-800 through 415-112-820 is to implement the intent of the legislature that section 2, chapter 265, Laws of 1987 not be used to unfairly inflate a member's retirement allowance. The department shall apply section 2, chapter 265, Laws of 1987 only to members who are bona fide part-time employees. A member will be deemed a bona fide part-time employee only if the member is employed less than full time and only as necessary to ensure that a member who receives fractional years of service credit receives benefits proportional to those received by members who have received full time service credit.

[Statutory Authority: Chapter 41.32 RCW as amended by 1987 c 265. 87-20-082 (Order 87-09), § 415-112-810, filed 10/7/87.]

WAC 415-112-820 Bona fide part-time position—How determined. (1) In the case of a member who elects to have earnable compensation defined as provided in section 2, chapter 265, Laws of 1987, the department will determine whether the member held a bona fide part-time position during the years used to compute benefits, and what earnable compensation the member would have received if employed on a regular full-time basis in the same position under section 2, chapter 265, Laws of 1987. The department will consider, but not be limited to considering, the following factors:

(a) The salary schedule and related workload provisions, if any, adopted pursuant to RCW 28A.67.066 by the school district by which the member was employed;

(b) The salary schedule, workload provisions, or related documents, used by the community college district by which the member was employed, including salary schedules or workload provisions contained in a collective bargaining agreement negotiated pursuant to chapter 28B.52 RCW;

(c) Whether the member's position is included on the employing district's salary schedule, in workload provisions, or in a collective bargaining agreement, and whether the member's position has duties, responsibilities, workload requirements, or methods of pay similar to those of positions found in the district's schedule, provisions, or collective bargaining agreement;

(d) When the member's position was created, and how long the position was held by the member;

(e) Whether the member has previously retired under the provisions of chapter 41.32 RCW.

(2) Employers shall provide to the department information addressing the factors listed in subsection (1) of this section and such further information as the department may request.

[Statutory Authority: Chapter 41.32 RCW as amended by 1987 c 265. 87-20-082 (Order 87-09), § 415-112-820, filed 10/7/87.]

Title 419 WAC

SAVINGS AND LOAN ASSOCIATIONS, DIVISION OF (GENERAL ADMINISTRATION, DEPT. OF)

Chapters

- 419-32** Regulations on mobile home lending by savings and loan associations.
419-56 Savings and loan trust powers.
419-60 Foreign association branch application procedures.

Chapter 419-32 WAC

REGULATIONS ON MOBILE HOME LENDING BY SAVINGS AND LOAN ASSOCIATIONS

WAC

419-32-070 through 419-32-170 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 419-32-070 Flooring loans—Maximum amount. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-070, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-080 Flooring loans—Maximum term. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-080, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-090 Retail loans. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-090, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-100 Retail loans—Maximum amount. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-100, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-110 Retail loans—Maximum term. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-110, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-120 Retail loans—Appraisal. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-120, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.
- 419-32-130 Mobile home loans—Secondary market. [Statutory Authority: RCW 33.04.020. 78-12-016 (Order 78-1), § 419-32-130, filed 11/13/78.] Repealed by 88-17-032 (Order 88-2), filed 8/12/88. Statutory Authority: RCW 33.04.025.