

- 414-08-090 "Archival records" defined. [Order 101, § 414-08-090, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-08-100 "Retention schedule" defined. [Order 101, § 414-08-100, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.

WAC 414-08-010 through 414-08-100 Repealed.
See Disposition Table at beginning of this chapter.

Chapter 414-12 WAC CUSTODY OF PUBLIC RECORDS

WAC
414-12-010 through 414-12-030 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 414-12-010 Public records as public property. [Order 101, § 414-12-010, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-12-020 Custody. [Order 101, § 414-12-020, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-12-030 Authority to transfer records. [Order 101, § 414-12-030, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.

WAC 414-12-010 through 414-12-030 Repealed.
See Disposition Table at beginning of this chapter.

Chapter 414-20 WAC POWERS AND DUTIES OF THE LOCAL RECORDS COMMITTEE

WAC
414-20-010 through 414-20-060 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 414-20-010 Membership. [Order 101, § 414-20-010, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-20-020 Committee officers—Duties. [Order 101, § 414-20-020, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-20-030 General powers of the committee. [Order 101, § 414-20-030, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-20-040 General duties of the committee. [Order 101, § 414-20-040, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-20-050 Duties of the state archivist. [Order 101, § 414-20-050, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-20-060 Committee meetings. [Order 103, § 414-20-060, filed 10/3/73.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.

WAC 414-20-010 through 414-20-060 Repealed.
See Disposition Table at beginning of this chapter.

Chapter 414-24 WAC RECORDS DISPOSITION AUTHORIZATION

WAC
414-24-010 through 414-24-090 Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

- 414-24-010 Statutory requirements. [Order 103, § 414-24-010, filed 10/3/73; Order 101, § 414-24-010, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-020 Types of destruction authorizations. [Order 101, § 414-24-020, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-030 Listed nonrecurring authorization. [Order 101, § 414-24-030, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-040 Recurring disposition schedules. [Order 101, § 414-24-040, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-050 General schedules may be adopted. [Order 101, § 414-24-050, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-060 Records retention and disposition guidelines. [Order 101, § 414-24-060, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-070 Methods of record destruction—Generally. [Order 101, § 414-24-070, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-080 Destruction—Sale for recycling. [Order 101, § 414-24-080, filed 2/18/72.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.
- 414-24-090 Seven year retention procedure. [Order 103, § 414-24-090, filed 10/3/73.] Repealed by 91-24-061, filed 12/2/91, effective 1/2/92. Statutory Authority: RCW 40.14.070.

WAC 414-24-010 through 414-24-090 Repealed.
See Disposition Table at beginning of this chapter.

Title 415 WAC RETIREMENT SYSTEMS, DEPARTMENT OF

Chapters

- 415-04 Procedure.**
- 415-06 Public records.**
- 415-100 Judicial retirement system.**
- 415-104 Law enforcement officers' and fire fighters' retirement system.**
- 415-108 Public employees' retirement system.**
- 415-112 Teachers' retirement board of trustees.**
- 415-114 Assessment of interest charges on employers' overdue payments.**

- 415-115 Assessment of an additional administrative fee.
415-116 Administrative fee rate.

Chapter 415-06 WAC
PUBLIC RECORDS

Chapter 415-04 WAC
PROCEDURE

WAC
415-04-020 Petition—Response—Decision—Appeal.

WAC 415-04-020 Petition—Response—Decision—Appeal. The initial application or petition shall contain the following:

(1) A complete and detailed statement of the factual situation underlying the application or petition; which may include all relevant documents and sworn statements deemed appropriate by the petitioner.

(2) A concise but detailed statement of the constitutional, statutory or common law provisions or precedents relied upon by the petitioner in support of his petition.

(3) An identification of the individual or individuals filing the petition, as well as an identification of legal counsel if such persons are represented by the same.

(4) The address to which the petitioner wishes further correspondence from the department to be sent.

(5) Upon receipt of the petition, the director will assign the same to the special assistant to the director. The special assistant to the director will, within seven days, notify the employer(s) if the petitioner is a member(s) or the affected member(s) if the applicant or petitioner is an employer(s). Said notification shall request the employer(s) or member(s) to submit any written response to the petition no later than 20 days from the date of receipt of the notice, except upon an extension being granted by the special assistant to the director upon good cause shown. The response shall generally take the form of and contain information required of the original petition as described in this section.

(6) Upon receipt of the response, the special assistant to the director shall forward a copy of the response to the original petitioner who shall have ten days in which to reply to the same.

(7) Within 20 days of the expiration of the 10 day period for reply, the special assistant to the director shall enter a written decision containing such findings of fact and conclusions of law as he deems necessary to dispose of the matter.

(8) The decision of the special assistant to the director may be appealed to the director in accordance of the procedures established by WAC 415-08-010 through 415-08-480. An appeal of the special assistant's decision to the director shall be a necessary prerequisite to appeal to the superior court of the state of Washington.

[Statutory Authority: RCW 41.50.050, 91-19-064, § 415-04-020, filed 9/16/91, effective 10/17/91; Order 4, § 415-04-020, filed 7/27/77.]

WAC
415-06-090 Records index.

WAC 415-06-090 Records index. (1) Purpose. This rule is intended to implement RCW 42.17.260 (4)(a) and (b), which require state agencies to establish and implement a system of indexing for certain records maintained by state agencies.

(2) Responsibility for department's indexing system. The department's indexing system for records covered under this section is administered by the manager of the files unit. All record indices described in this section shall be located at the department's files unit.

(3) The department shall establish and implement a system of indexing for all records issued before July 1, 1990, for which the department has maintained an index. The department has maintained an index for the following records which have existed before July 1, 1990:

(a) "Final opinions" which include the director's final orders and other final orders in adjudicative proceedings concerning the department;

(b) "Statements and interpretations of law and policy" which include the department's "DRS notices" advising employers of the department's position regarding law and/or policy; and formal and informal opinions by the state attorney general's office, used by the department as the basis for administrative decisions;

(c) "Administrative staff manuals and instructions" which affect members of the public;

(d) "Planning policies and goals";

(e) "Factual reports and studies" by department staff, consultants, other governmental entities, and private organizations;

(f) "Correspondence" by the department in which the department determines or provides an opinion on the rights of state government, the public, subdivisions of state government, or any private party.

(4) The department shall establish and implement a system of indexing for the following records on or after July 1, 1990:

(a) "Final orders" which are issued in an adjudicative proceeding as defined by RCW 34.05.010(1) containing analyses or decisions of substantial importance to the department;

(b) "Declaratory orders" which are issued pursuant to RCW 34.05.240 containing analyses or decisions of substantial importance to the department;

(c) "Interpretive statements" which are a written expression of an opinion by the department, entitled "interpretive statement" by the department's director, or his or her designee, and relating to the meaning of a statute or other provision of law, court decision, or agency order; and

(d) "Policy statements" which are a written description of the department's current policy, entitled "policy statement" by the department's director, or his or her

designee, and implementing a statute or other provision of law, or court decision, or agency order.

(5) The system of indexing the records identified in WAC 415-06-090 (3) and (4) is as follows:

(a) An index will be organized in WAC 415-06-090 (3) and (4).

(b) Staff of the department's legal/legislative affairs unit will select the final orders and declaratory orders to be indexed reviewing all final orders and declaratory orders entered after June 30, 1990, and evaluating the substantial importance of the orders.

(c) Records will be indexed by a phrase describing the record's subject, issue or holding, and by citation of the law involved. Examples of phrases to be used are "service credit," "retirement benefits," "membership," and "contributions."

(6) Availability: The department record index shall be available to all persons in the same manner as public records available for inspection, under chapter 415-06 WAC.

[Statutory Authority: RCW 41.50.050 and 42.17.260 (4)(a) and (b). 91-19-061, § 415-06-090, filed 9/16/91, effective 10/17/91; Order 4, § 415-06-090, filed 7/27/77.]

Chapter 415-100 WAC JUDICIAL RETIREMENT SYSTEM

WAC

| | |
|-------------|--|
| 415-100-041 | Background and purpose. |
| 415-100-045 | Definitions for purposes of WAC 415-100-040 through 415-100-055. |
| 415-100-051 | Married member's benefit selection—Spousal consent required. |
| 415-100-055 | Options. |

WAC 415-100-041 Background and purpose. (1) Background – chapter 249, Laws of 1990, (Substitute House Bill No. 2643) provides in part that the department shall adopt rules establishing survivor benefit options for certain retiring eligible members of the judicial retirement system, chapter 2.10 RCW. Under the law as amended, a member retiring for service or disability is allowed to select a retirement option that pays the member a reduced monthly retirement allowance and create a survivor's benefit. If a JRS member selects a survivor benefit option, upon the retired member's death, a portion of the member's reduced retirement allowance shall be continued throughout the life of and paid to the designated survivor at a joint and one hundred percent survivor option; or at a joint and fifty percent survivor option. The member, if married, must provide the written consent of his or her spouse to the option selected under this section. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance and record the member's spouse as the beneficiary, in compliance with RCW 2.10.146(2), as amended.

(2) Purpose – this chapter is intended to provide permanent rules for the adoption of survivor benefit options required by chapter 249, Laws of 1990. These permanent rules shall become January 17, 1991.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-013, § 415-100-041, filed 1/7/91, effective 2/7/91.]

WAC 415-100-045 Definitions for purposes of WAC 415-100-040 through 415-100-055. (1) "Eligible member" or "member" means a judge as defined in RCW 2.10.030(2), who elected to exchange survivor benefits and who filed the requisite documents with the department pursuant to RCW 2.10.140(2).

(2) "Survivor" means a person who has an insurable interest in the member's life. Such person shall be nominated by the member by written designation duly executed and filed with the department at the time of retirement. Concurrently, "survivor" may include a surviving spouse as defined in RCW 2.10.030(4).

(3) "Duly executed" means that all required forms or documents have been completed, signed and notarized, and filed with the department.

(4) "Spousal consent" means written evidence that the married member's spouse consents to the retirement option selected by the member. The spouse's notarized signature on the retirement application, when such application is duly executed and filed with the department, shall constitute "spousal consent."

(5) "Insurable interest" means (a) a reasonable expectation of monetary benefit from the continued life of the eligible member; or (b) a relation of the parties to each other by blood or marriage.

(6) "Single life annuity" means an annuity based solely on the expected remaining life of the member, without regard to any benefits for the member's designated beneficiary or spouse.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-013, § 415-100-045, filed 1/7/91, effective 2/7/91.]

WAC 415-100-051 Married member's benefit selection—Spousal consent required. The member, if married, must provide the written consent of his or her spouse to the option selected under WAC 415-100-055. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance and record the member's spouse as the beneficiary, in compliance with RCW 2.10.146(2), as amended.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-013, § 415-100-051, filed 1/7/91, effective 2/7/91.]

WAC 415-100-055 Options. RCW 2.10.146, as amended by chapter 249, Laws of 1990, provides three benefit options for eligible members retiring under the provisions of RCW 2.10.100 or 2.10.120. The choice of option is to be made by the member upon application for either service or disability retirement.

(1) Standard allowance. A retired member shall receive a monthly retirement allowance computed as provided in RCW 2.10.110 or 2.10.130, based solely on the single life of the member. Upon the retired member's death, all continuing benefits cease. The remaining balance, if any, of the member's accumulated contributions shall be paid to the member's designated survivor, or to the member's surviving spouse, or to the member's legal

representative, in accordance with RCW 2.10.146 (1)(a).

(2) Joint and one hundred percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive the same monthly retirement allowance for the duration of the survivor's life.

(3) Joint and fifty percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive one half of the amount of the retired member's monthly retirement allowance for the duration of the survivor's life.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-013, § 415-100-055, filed 1/7/91, effective 2/7/91.]

Chapter 415-104 WAC

LAW ENFORCEMENT OFFICERS' AND FIREFIGHTERS' RETIREMENT SYSTEM

WAC

| | |
|-------------|--|
| 415-104-108 | Actuarial tables, schedules, and factors. |
| 415-104-201 | Background and purpose. |
| 415-104-205 | Definitions for purposes of WAC 415-104-200 through 415-104-215. |
| 415-104-211 | Married member's benefit selection—Spousal consent required. |
| 415-104-215 | Options. |

WAC 415-104-108 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 41.50.050 and 41.26.060 for calculating optional retirement allowances of members of the Washington state law enforcement officers' and firefighters' retirement system, as 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 actuarial investigation into the mortality, service, compensation, and other experience of the members and beneficiaries of the law enforcement officers' and firefighters' retirement system. The tables, schedules, and factors contained in this chapter shall govern the retirement allowances only of members retiring during the period from October 1, 1990 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 October 1, 1990 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.

| LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN I Monthly Benefit per \$1.00 of Accumulation | LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN II Monthly Benefit per \$1.00 of Accumulation |
|---|--|
|---|--|

| | | | |
|----|----------|----|----------|
| 20 | .0025142 | 20 | .0039808 |
| 21 | .0025304 | 21 | .0039997 |
| 22 | .0025472 | 22 | .0040196 |
| 23 | .0025647 | 23 | .0040405 |
| 24 | .0025828 | 24 | .0040624 |
| 25 | .0026017 | 25 | .0040855 |
| 26 | .0026214 | 26 | .0041098 |
| 27 | .0026418 | 27 | .0041353 |
| 28 | .0026632 | 28 | .0041622 |
| 29 | .0026854 | 29 | .0041905 |
| 30 | .0027086 | 30 | .0042204 |
| 31 | .0027327 | 31 | .0042518 |
| 32 | .0027579 | 32 | .0042850 |
| 33 | .0027842 | 33 | .0043200 |
| 34 | .0028117 | 34 | .0043569 |
| 35 | .0028404 | 35 | .0043958 |
| 36 | .0028704 | 36 | .0044370 |
| 37 | .0029018 | 37 | .0044805 |
| 38 | .0029346 | 38 | .0045266 |
| 39 | .0029690 | 39 | .0045752 |
| 40 | .0030050 | 40 | .0046267 |
| 41 | .0030427 | 41 | .0046810 |
| 42 | .0030823 | 42 | .0047384 |
| 43 | .0031237 | 43 | .0047988 |
| 44 | .0031672 | 44 | .0048626 |
| 45 | .0032128 | 45 | .0049298 |
| 46 | .0032607 | 46 | .0050007 |
| 47 | .0033111 | 47 | .0050753 |
| 48 | .0033640 | 48 | .0051539 |
| 49 | .0034197 | 49 | .0052369 |
| 50 | .0034785 | 50 | .0053245 |
| 51 | .0035404 | 51 | .0054172 |
| 52 | .0036059 | 52 | .0055155 |
| 53 | .0036751 | 53 | .0056199 |
| 54 | .0037485 | 54 | .0057310 |
| 55 | .0038265 | 55 | .0058496 |
| 56 | .0039096 | 56 | .0059764 |
| 57 | .0039981 | 57 | .0061122 |
| 58 | .0040928 | 58 | .0062578 |
| 59 | .0041941 | 59 | .0064139 |
| 60 | .0043026 | 60 | .0065811 |
| 61 | .0044195 | 61 | .0067600 |
| 62 | .0045451 | 62 | .0069511 |
| 63 | .0046805 | 63 | .0071548 |
| 64 | .0048266 | 64 | .0073714 |
| 65 | .0049847 | 65 | .0076011 |
| 66 | .0051560 | 66 | .0078441 |
| 67 | .0053424 | 67 | .0081009 |
| 68 | .0055445 | 68 | .0083721 |

| LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN I | | LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN II | | LAW ENFORCEMENT OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM PLAN II | |
|--|----------|---|----------|---|-------|
| Monthly Benefit per \$1.00 of Accumulation | | Monthly Benefit per \$1.00 of Accumulation | | Early Retirement Factors by Year and Month | |
| 69 | .0057645 | 69 | .0086591 | 10 | .9180 |
| 70 | .0060046 | 70 | .0089634 | 11 | .9098 |
| 71 | .0062678 | 71 | .0092866 | 1 0 | .9016 |
| 72 | .0065554 | 72 | .0096299 | 1 | .8943 |
| 73 | .0068706 | 73 | .0099940 | 2 | .8870 |
| 74 | .0072168 | 74 | .0103786 | 3 | .8797 |
| 75 | .0075947 | 75 | .0107825 | 4 | .8724 |
| 76 | .0080069 | 76 | .0112040 | 5 | .8652 |
| 77 | .0084560 | 77 | .0116408 | 6 | .8579 |
| 78 | .0089449 | 78 | .0120905 | 7 | .8506 |
| 79 | .0094696 | 79 | .0125511 | 8 | .8433 |
| 80 | .0100369 | 80 | .0130204 | 9 | .8360 |
| 81 | .0106372 | 81 | .0134944 | 10 | .8287 |
| 82 | .0112701 | 82 | .0139758 | 11 | .8215 |
| 83 | .0119271 | 83 | .0144609 | 2 0 | .8142 |
| 84 | .0126119 | 84 | .0149489 | 1 | .8077 |
| 85 | .0133170 | 85 | .0154388 | 2 | .8012 |
| 86 | .0140467 | 86 | .0159282 | 3 | .7947 |
| 87 | .0147922 | 87 | .0164053 | 4 | .7883 |
| 88 | .0155623 | 88 | .0168983 | 5 | .7818 |
| 89 | .0163745 | 89 | .0173754 | 6 | .7753 |
| 90 | .0172295 | 90 | .0178441 | 7 | .7688 |
| 91 | .0181323 | 91 | .0183008 | 8 | .7623 |
| 92 | .0190934 | 92 | .0187436 | 9 | .7558 |
| 93 | .0201303 | 93 | .0191730 | 10 | .7494 |
| 94 | .0212247 | 94 | .0195820 | 11 | .7429 |
| 95 | .0223693 | 95 | .0199697 | 3 0 | .7364 |
| 96 | .0236226 | 96 | .0203443 | 1 | .7306 |
| 97 | .0250062 | 97 | .0207038 | 2 | .7248 |
| 98 | .0265426 | 98 | .0210462 | 3 | .7191 |
| 99 | .0282645 | 99 | .0213706 | 4 | .7133 |
| | | | | 5 | .7075 |
| | | | | 6 | .7017 |
| | | | | 7 | .6959 |
| | | | | 8 | .6902 |
| | | | | 9 | .6844 |
| | | | | 10 | .6786 |
| | | | | 11 | .6728 |
| | | | | 4 0 | .6670 |
| | | | | 1 | .6619 |
| | | | | 2 | .6567 |
| | | | | 3 | .6515 |
| | | | | 4 | .6464 |
| | | | | 5 | .6412 |
| | | | | 6 | .6360 |
| | | | | 7 | .6309 |
| | | | | 8 | .6257 |
| | | | | 9 | .6205 |
| | | | | 10 | .6153 |
| | | | | 11 | .6102 |
| | | | | | |
| 0 | 0 | 1.0000 | | | |
| | 1 | .9918 | | | |
| | 2 | .9836 | | | |
| | 3 | .9754 | | | |
| | 4 | .9672 | | | |
| | 5 | .9590 | | | |
| | 6 | .9508 | | | |
| | 7 | .9426 | | | |
| | 8 | .9344 | | | |
| | 9 | .9262 | | | |

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

| | | |
|---|----|-------|
| 5 | 0 | .6050 |
| | 1 | .6004 |
| | 2 | .5958 |
| | 3 | .5911 |
| | 4 | .5865 |
| | 5 | .5819 |
| | 6 | .5772 |
| | 7 | .5726 |
| | 8 | .5680 |
| | 9 | .5634 |
| | 10 | .5587 |
| | 11 | .5541 |
| 6 | 0 | .5495 |
| | 1 | .5453 |
| | 2 | .5412 |
| | 3 | .5370 |
| | 4 | .5329 |
| | 5 | .5287 |
| | 6 | .5246 |
| | 7 | .5204 |
| | 8 | .5163 |
| | 9 | .5121 |
| | 10 | .5080 |
| | 11 | .5038 |
| 7 | 0 | .4996 |
| | 1 | .4959 |
| | 2 | .4922 |
| | 3 | .4884 |
| | 4 | .4847 |
| | 5 | .4810 |
| | 6 | .4773 |
| | 7 | .4735 |
| | 8 | .4698 |
| | 9 | .4661 |
| | 10 | .4623 |
| | 11 | .4586 |
| 8 | 0 | .4549 |
| | 1 | .4515 |
| | 2 | .4481 |
| | 3 | .4448 |
| | 4 | .4414 |
| | 5 | .4381 |
| | 6 | .4347 |
| | 7 | .4313 |
| | 8 | .4280 |
| | 9 | .4246 |
| | 10 | .4213 |
| | 11 | .4179 |
| 9 | 0 | .4145 |
| | 1 | .4115 |
| | 2 | .4085 |
| | 3 | .4054 |
| | 4 | .4024 |

| | | |
|----|----|-------|
| | 5 | .3994 |
| | 6 | .3964 |
| | 7 | .3933 |
| | 8 | .3903 |
| | 9 | .3873 |
| | 10 | .3842 |
| | 11 | .3812 |
| 10 | 0 | .3782 |
| | 1 | .3754 |
| | 2 | .3727 |
| | 3 | .3700 |
| | 4 | .3672 |
| | 5 | .3645 |
| | 6 | .3618 |
| | 7 | .3590 |
| | 8 | .3563 |
| | 9 | .3535 |
| | 10 | .3508 |
| | 11 | .3481 |
| 11 | 0 | .3453 |
| | 1 | .3429 |
| | 2 | .3404 |
| | 3 | .3379 |
| | 4 | .3354 |
| | 5 | .3330 |
| | 6 | .3305 |
| | 7 | .3280 |
| | 8 | .3255 |
| | 9 | .3231 |
| | 10 | .3206 |
| | 11 | .3181 |
| 12 | 0 | .3156 |
| | 1 | .3134 |
| | 2 | .3112 |
| | 3 | .3089 |
| | 4 | .3067 |
| | 5 | .3044 |
| | 6 | .3022 |
| | 7 | .2999 |
| | 8 | .2977 |
| | 9 | .2955 |
| | 10 | .2932 |
| | 11 | .2910 |
| 13 | 0 | .2887 |
| | 1 | .2867 |
| | 2 | .2847 |
| | 3 | .2826 |
| | 4 | .2806 |
| | 5 | .2786 |
| | 6 | .2765 |
| | 7 | .2745 |
| | 8 | .2725 |
| | 9 | .2705 |

| 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 | | |
|---|----|-------|---|----|-------|
| | 10 | .2684 | 18 | 0 | .1871 |
| | 11 | .2664 | | 1 | .1858 |
| 14 | 0 | .2644 | | 2 | .1846 |
| | 1 | .2625 | | 3 | .1833 |
| | 2 | .2607 | | 4 | .1820 |
| | 3 | .2588 | | 5 | .1808 |
| | 4 | .2570 | | 6 | .1795 |
| | 5 | .2551 | | 7 | .1782 |
| | 6 | .2533 | | 8 | .1770 |
| | 7 | .2514 | | 9 | .1757 |
| | 8 | .2496 | | 10 | .1744 |
| | 9 | .2478 | | 11 | .1732 |
| | 10 | .2459 | 19 | 0 | .1719 |
| | 11 | .2441 | | 1 | .1708 |
| 15 | 0 | .2422 | | 2 | .1696 |
| | 1 | .2405 | | 3 | .1684 |
| | 2 | .2389 | | 4 | .1673 |
| | 3 | .2372 | | 5 | .1661 |
| | 4 | .2355 | | 6 | .1650 |
| | 5 | .2338 | | 7 | .1638 |
| | 6 | .2322 | | 8 | .1627 |
| | 7 | .2305 | | 9 | .1615 |
| | 8 | .2288 | | 10 | .1604 |
| | 9 | .2271 | | 11 | .1592 |
| | 10 | .2254 | 20 | 0 | .1580 |
| | 11 | .2238 | | 1 | .1570 |
| 16 | 0 | .2221 | | 2 | .1559 |
| | 1 | .2206 | | 3 | .1549 |
| | 2 | .2190 | | 4 | .1538 |
| | 3 | .2175 | | 5 | .1528 |
| | 4 | .2160 | | 6 | .1517 |
| | 5 | .2145 | | 7 | .1506 |
| | 6 | .2129 | | 8 | .1496 |
| | 7 | .2114 | | 9 | .1485 |
| | 8 | .2099 | | 10 | .1475 |
| | 9 | .2084 | | 11 | .1464 |
| | 10 | .2068 | 21 | 0 | .1454 |
| | 11 | .2053 | | 1 | .1444 |
| 17 | 0 | .2038 | | 2 | .1434 |
| | 1 | .2024 | | 3 | .1425 |
| | 2 | .2010 | | 4 | .1415 |
| | 3 | .1996 | | 5 | .1405 |
| | 4 | .1982 | | 6 | .1396 |
| | 5 | .1968 | | 7 | .1386 |
| | 6 | .1955 | | 8 | .1376 |
| | 7 | .1941 | | 9 | .1367 |
| | 8 | .1927 | | 10 | .1357 |
| | 9 | .1913 | | 11 | .1347 |
| | 10 | .1899 | 22 | 0 | .1338 |
| | 11 | .1885 | | 1 | .1329 |
| | | | | 2 | .1320 |
| | | | | 3 | .1311 |
| | | | | 4 | .1302 |

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

| | | |
|----|----|-------|
| | 5 | .1294 |
| | 6 | .1285 |
| | 7 | .1276 |
| | 8 | .1267 |
| | 9 | .1258 |
| | 10 | .1249 |
| | 11 | .1241 |
| 23 | 0 | .1232 |
| | 1 | .1224 |
| | 2 | .1216 |
| | 3 | .1208 |
| | 4 | .1199 |
| | 5 | .1191 |
| | 6 | .1183 |
| | 7 | .1175 |
| | 8 | .1167 |
| | 9 | .1159 |
| | 10 | .1151 |
| | 11 | .1143 |
| 24 | 0 | .1135 |
| | 1 | .1127 |
| | 2 | .1120 |
| | 3 | .1113 |
| | 4 | .1105 |
| | 5 | .1098 |
| | 6 | .1090 |
| | 7 | .1083 |
| | 8 | .1075 |
| | 9 | .1068 |
| | 10 | .1061 |
| | 11 | .1053 |
| 25 | 0 | .1046 |
| | 1 | .1039 |
| | 2 | .1032 |
| | 3 | .1025 |
| | 4 | .1019 |
| | 5 | .1012 |
| | 6 | .1005 |
| | 7 | .0998 |
| | 8 | .0991 |
| | 9 | .0985 |
| | 10 | .0978 |
| | 11 | .0971 |
| 26 | 0 | .0964 |
| | 1 | .0958 |
| | 2 | .0952 |
| | 3 | .0946 |
| | 4 | .0939 |
| | 5 | .0933 |
| | 6 | .0927 |
| | 7 | .0921 |
| | 8 | .0914 |

| | | |
|----|----|-------|
| | 9 | .0908 |
| | 10 | .0902 |
| | 11 | .0896 |
| 27 | 0 | .0889 |
| | 1 | .0884 |
| | 2 | .0878 |
| | 3 | .0872 |
| | 4 | .0867 |
| | 5 | .0861 |
| | 6 | .0855 |
| | 7 | .0849 |
| | 8 | .0844 |
| | 9 | .0838 |
| | 10 | .0832 |
| | 11 | .0826 |
| 28 | 0 | .0821 |
| | 1 | .0815 |
| | 2 | .0810 |
| | 3 | .0805 |
| | 4 | .0800 |
| | 5 | .0794 |
| | 6 | .0789 |
| | 7 | .0784 |
| | 8 | .0779 |
| | 9 | .0773 |
| | 10 | .0768 |
| | 11 | .0763 |
| 29 | 0 | .0758 |
| | 1 | .0753 |
| | 2 | .0748 |
| | 3 | .0743 |
| | 4 | .0738 |
| | 5 | .0733 |
| | 6 | .0729 |
| | 7 | .0724 |
| | 8 | .0719 |
| | 9 | .0714 |
| | 10 | .0709 |
| | 11 | .0704 |
| 30 | 0 | .0700 |
| | 1 | .0695 |
| | 2 | .0691 |
| | 3 | .0686 |
| | 4 | .0682 |
| | 5 | .0677 |
| | 6 | .0673 |
| | 7 | .0668 |
| | 8 | .0664 |
| | 9 | .0660 |
| | 10 | .0655 |
| | 11 | .0651 |

| 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 | | |
|---|----|-------|---|----|-------|
| 31 | 0 | .0646 | | 5 | .0457 |
| | 1 | .0642 | | 6 | .0454 |
| | 2 | .0638 | | 7 | .0451 |
| | 3 | .0634 | | 8 | .0448 |
| | 4 | .0630 | | 9 | .0445 |
| | 5 | .0626 | | 10 | .0442 |
| | 6 | .0622 | | 11 | .0439 |
| | 7 | .0618 | 36 | 0 | .0437 |
| | 8 | .0613 | | 1 | .0434 |
| | 9 | .0609 | | 2 | .0431 |
| | 10 | .0605 | | 3 | .0428 |
| | 11 | .0601 | | 4 | .0426 |
| 32 | 0 | .0597 | | 5 | .0423 |
| | 1 | .0593 | | 6 | .0420 |
| | 2 | .0590 | | 7 | .0417 |
| | 3 | .0586 | | 8 | .0415 |
| | 4 | .0582 | | 9 | .0412 |
| | 5 | .0578 | | 10 | .0409 |
| | 6 | .0575 | | 11 | .0407 |
| | 7 | .0571 | 37 | 0 | .0404 |
| | 8 | .0567 | | 1 | .0401 |
| | 9 | .0563 | | 2 | .0399 |
| | 10 | .0559 | | 3 | .0396 |
| | 11 | .0556 | | 4 | .0394 |
| 33 | 0 | .0552 | | 5 | .0391 |
| | 1 | .0548 | | 6 | .0389 |
| | 2 | .0545 | | 7 | .0386 |
| | 3 | .0541 | | 8 | .0384 |
| | 4 | .0538 | | 9 | .0381 |
| | 5 | .0535 | | 10 | .0379 |
| | 6 | .0531 | | 11 | .0376 |
| | 7 | .0528 | 38 | 0 | .0374 |
| | 8 | .0524 | | 1 | .0372 |
| | 9 | .0521 | | 2 | .0369 |
| | 10 | .0517 | | 3 | .0367 |
| | 11 | .0514 | | 4 | .0365 |
| 34 | 0 | .0510 | | 5 | .0363 |
| | 1 | .0507 | | 6 | .0361 |
| | 2 | .0504 | | 7 | .0359 |
| | 3 | .0501 | | 8 | .0356 |
| | 4 | .0497 | | 9 | .0354 |
| | 5 | .0494 | | 10 | .0352 |
| | 6 | .0491 | | 11 | .0350 |
| | 7 | .0488 | 39 | 0 | .0348 |
| | 8 | .0485 | | 1 | .0346 |
| | 9 | .0481 | | 2 | .0344 |
| | 10 | .0478 | | 3 | .0342 |
| | 11 | .0475 | | 4 | .0340 |
| 35 | 0 | .0472 | | 5 | .0338 |
| | 1 | .0469 | | 6 | .0336 |
| | 2 | .0466 | | 7 | .0334 |
| | 3 | .0463 | | 8 | .0332 |
| | 4 | .0460 | | 9 | .0330 |

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS
RETIREMENT SYSTEM
PLAN II
Early Retirement Factors
by Year and Month

| | |
|------------|-------|
| 10 | .0327 |
| 11 | .0325 |
| 40 or more | .0323 |

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS RETIREMENT SYSTEM

PLAN II

| Option II | Age Difference | Option III |
|-----------|-------------------|------------|
| 0.580 | 37 | 0.736 |
| 0.578 | 38 | 0.734 |
| 0.575 | 39 | 0.732 |
| 0.573 | 40 | 0.731 |

LAW ENFORCEMENT OFFICERS
AND FIREFIGHTERS RETIREMENT SYSTEM

PLAN II

| Option II | Age Difference | Option III |
|-----------|-------------------|------------|
|-----------|-------------------|------------|

Member Older

| | | |
|-------|----|-------|
| 0.800 | 0 | 0.887 |
| 0.790 | 1 | 0.883 |
| 0.778 | 2 | 0.877 |
| 0.768 | 3 | 0.871 |
| 0.759 | 4 | 0.865 |
| 0.750 | 5 | 0.859 |
| 0.742 | 6 | 0.854 |
| 0.734 | 7 | 0.849 |
| 0.726 | 8 | 0.843 |
| 0.718 | 9 | 0.838 |
| 0.711 | 10 | 0.833 |
| 0.704 | 11 | 0.828 |
| 0.697 | 12 | 0.824 |
| 0.590 | 13 | 0.818 |
| 0.681 | 14 | 0.812 |
| 0.672 | 15 | 0.805 |
| 0.663 | 16 | 0.799 |
| 0.656 | 17 | 0.794 |
| 0.650 | 18 | 0.790 |
| 0.644 | 19 | 0.786 |
| 0.639 | 20 | 0.782 |
| 0.634 | 21 | 0.778 |
| 0.630 | 22 | 0.775 |
| 0.625 | 23 | 0.771 |
| 0.621 | 24 | 0.768 |
| 0.617 | 25 | 0.765 |
| 0.613 | 26 | 0.762 |
| 0.609 | 27 | 0.759 |
| 0.606 | 28 | 0.756 |
| 0.602 | 29 | 0.754 |
| 0.599 | 30 | 0.751 |
| 0.596 | 31 | 0.749 |
| 0.593 | 32 | 0.746 |
| 0.590 | 33 | 0.744 |
| 0.587 | 34 | 0.742 |
| 0.585 | 35 | 0.740 |
| 0.582 | 36 | 0.738 |

Beneficiary Older

| | | |
|-------|-------------|-------|
| 0.956 | -20 or more | 0.980 |
| 0.951 | -19 | 0.978 |
| 0.946 | -18 | 0.975 |
| 0.940 | -17 | 0.972 |
| 0.934 | -16 | 0.968 |
| 0.927 | -15 | 0.965 |
| 0.920 | -14 | 0.961 |
| 0.913 | -13 | 0.957 |
| 0.905 | -12 | 0.953 |
| 0.897 | -11 | 0.948 |
| 0.889 | -10 | 0.944 |
| 0.881 | -09 | 0.939 |
| 0.872 | -08 | 0.933 |
| 0.863 | -07 | 0.927 |
| 0.854 | -06 | 0.920 |
| 0.846 | -05 | 0.914 |
| 0.837 | -04 | 0.908 |
| 0.828 | -03 | 0.902 |
| 0.819 | -02 | 0.897 |
| 0.810 | -01 | 0.892 |

AGE DIFFERENCE = MEMBER'S AGE MINUS BENEFICIARY AGE

* For converting the Normal Form (Option I) to Option II or III.

[Statutory Authority: RCW 41.50.050 and 41.26.060. 91-19-063, § 415-104-108, filed 9/16/91, effective 10/17/91; 91-02-019, § 415-104-108, filed 12/21/90, effective 1/21/91.]

WAC 415-104-201 Background and purpose. (1) Background - chapter 249, Laws of 1990 (Substitute House Bill No. 2643) provides in part that the department shall adopt rules establishing survivor benefit options for retiring eligible Plan II members of the law enforcement officers' and firefighters' retirement system, chapter 41.26 RCW. Under the law as amended, a member retiring for service or disability is allowed to select a retirement option that pays the member a reduced monthly retirement allowance and creates a survivor's benefit. If a LEOFF member selects a survivor benefit option, upon the retired member's death, a portion of the member's reduced retirement allowance shall be continued throughout the life of and paid to the designated survivor by either a joint and one hundred percent survivor option, or a joint and fifty percent survivor option. The member, if married, must provide the written consent of his or her spouse to the option selected

under this section. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance (Option 3) and record the member's spouse as the beneficiary, in compliance with RCW 41.26.460(2), as amended.

(2) Purpose – this chapter is intended to provide permanent rules for the adoption of survivor benefit options required by chapter 249, Laws of 1990. These permanent rules shall become effective January 17, 1991.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-014, § 415-104-201, filed 1/7/91, effective 2/7/91.]

WAC 415-104-205 Definitions for purposes of WAC 415-104-200 through 415-104-215. (1) "Member" means a Plan II member who is eligible to select a survivor option.

(2) "Survivor" means a person who has an insurable interest in the member's life. Such person shall be nominated by the member by written designation duly executed and filed with the department at the time of retirement.

(3) "Duly executed" means that all required forms or documents have been completed, signed and notarized, and filed with the department.

(4) "Spousal consent" means written evidence that the married member's spouse consents to the retirement option selected by the member. The spouse's notarized signature on the retirement application, when such application is duly executed and filed with the department, shall constitute "spousal consent."

(5) "Insurable interest" means (a) a reasonable expectation of monetary benefit from the continued life of the member; or (b) a relation of the parties to each other by blood or marriage.

(6) "Single life annuity" means an annuity based solely on the expected remaining life of the member, without regard to any benefits for the member's designated beneficiary or spouse.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-014, § 415-104-205, filed 1/7/91, effective 2/7/91.]

WAC 415-104-211 Married member's benefit selection—Spousal consent required. The member, if married, must provide the written consent of his or her spouse to the option selected under WAC 415-104-215. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance and record the member's spouse as the beneficiary, in compliance with RCW 41.26.460(2), as amended.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-014, § 415-104-211, filed 1/7/91, effective 2/7/91.]

WAC 415-104-215 Options. RCW 41.26.460, as amended by chapter 249, Laws of 1990, provides three benefit options for members retiring under the provisions of RCW 41.26.430 or 41.26.470. The choice of option is to be made by the member upon application for either service or disability retirement.

[1991 WAC Supp—page 2640]

(1) Standard allowance. A retired member shall receive the monthly retirement allowance provided by RCW 41.26.460 (1)(a) based solely on the life of the member. Upon the retired member's death, all continuing benefits cease. The remaining balance, if any, of the member's accumulated contributions shall be paid to the member's designated survivor, or to the member's surviving spouse, or to the member's legal representative, in accordance with RCW 41.26.460 (1)(a).

(2) Joint and one hundred percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive the same monthly retirement allowance for the duration of the survivor's life.

(3) Joint and fifty percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive one half of the amount of the retired member's monthly retirement allowance for the duration of the survivor's life.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-014, § 415-104-215, filed 1/7/91, effective 2/7/91.]

Chapter 415-108 WAC

PUBLIC EMPLOYEES' RETIREMENT SYSTEM

WAC

| | |
|-------------|--|
| 415-108-320 | Background and purpose. |
| 415-108-322 | Definitions for purposes of WAC 415-108-320 through 415-108-326. |
| 415-108-324 | Married member's benefit selection—Spousal consent required. |
| 415-108-326 | Options. |
| 415-108-520 | Membership exceptions—Student and spouse of student. |

WAC 415-108-320 Background and purpose. (1) Background – chapter 249, Laws of 1990 (Substitute House Bill No. 2643) provides that the department shall adopt rules establishing survivor benefit options to retiring eligible members of Washington public employees' retirement systems, Plan I and Plan II, chapter 41.40 RCW. Under the law as amended, upon retirement for service or for disability, a retiring PERS member (Plan I or Plan II) is allowed to select a retirement option that pays the member a reduced monthly retirement allowance and creates a survivor's benefit. If a PERS member selects a survivor benefit option, upon the retired member's death, a portion of the member's reduced monthly retirement allowance as designated will be continued throughout the life of and paid to a designated survivor, at a joint and one hundred percent survivor option, or at a joint and fifty percent survivor option. The member, if married, must provide the written consent of his or her spouse to the option selected under this section. If a

married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance (Option 3) and record the member's spouse as the beneficiary, in compliance with RCW 41.40 and 41.40.660(2), as amended.

(2) Purpose – this chapter is intended to provide permanent rules for the adoption of survivor benefit options required by chapter 249, Laws of 1990. These permanent rules shall become effective January 17, 1991.

[Statutory Authority: RCW 34.05.050 and 1990 c 249, 91-03-015, § 415-108-320, filed 1/7/91, effective 2/7/91.]

WAC 415-108-322 Definitions for purposes of WAC 415-108-320 through 415-108-326. (1) "Survivor" means a person who has an insurable interest in the member's life. Such person shall be nominated by the member by written designation duly executed and filed with the department at the time of retirement.

(2) "Duly executed" means that all required forms or documents have been completed, signed and notarized, and filed with the department.

(3) "Spousal consent" means written evidence that the married member's spouse consents to the retirement option selected by the member. The spouse's notarized signature on the retirement application, when such application is duly executed and filed with the department, shall constitute "spousal consent."

(4) "Insurable interest" means (a) a reasonable expectation of monetary benefit from the continued life of the member; or (b) a relation of the parties to each other by blood or marriage.

(5) "Single life annuity" means an annuity based solely on the expected remaining life of the member, without regard to any benefits for the member's designated beneficiary or spouse.

[Statutory Authority: RCW 34.05.050 and 1990 c 249, 91-03-015, § 415-108-322, filed 1/7/91, effective 2/7/91.]

WAC 415-108-324 Married member's benefit selection—Spousal consent required. The member, if married, must provide the written consent of his or her spouse to the option selected under WAC 415-108-326. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance and record the member's spouse as the beneficiary, in compliance with chapter 41.40 RCW and RCW 41.40.660(2), as amended.

[Statutory Authority: RCW 34.05.050 and 1990 c 249, 91-03-015, § 415-108-324, filed 1/7/91, effective 2/7/91.]

WAC 415-108-326 Options. Chapter 249, Laws of 1990 (SHB 2643), as it amends RCW 41.40.185, 41.40.190, 41.40.230, 41.40.235, 41.40.250, 41.40.660 and 41.40.670, provides three benefit options for retiring eligible members of either Plan I or Plan II. In addition, each Plan I option has a cost of living adjustment (COLA) option. The choice of option is to be made upon application for retirement, either for service or for disability.

(1) Standard allowance. A retired member shall receive a monthly retirement allowance computed as provided by RCW 41.40.185, 41.40.190, 41.40.230, 41.40.235, 41.40.250, 41.40.660 or 41.40.670 based solely on the single life of the member. Upon the retired member's death, all benefits cease. The remaining balance, if any, of the member's accumulated contributions shall be paid to the member's designated survivor, or to the member's surviving spouse, or to the member's legal representative, in accordance with RCW 41.40, as amended.

(2) Joint and one hundred percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive the same monthly reduced retirement allowance for the duration of the survivor's life.

(3) Joint and fifty percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive one half of the amount of the retired member's monthly retirement allowance for the duration of the survivor's life.

[Statutory Authority: RCW 34.05.050 and 1990 c 249, 91-03-015, § 415-108-326, filed 1/7/91, effective 2/7/91.]

WAC 415-108-520 Membership exceptions—Student and spouse of student. (1) A person employed by a Washington state institution of higher education or community college (employer), who is employed at such institution or college primarily for the purpose of furthering her/his education or the education of the person's spouse, is excepted from membership in PERS when:

(a) The person is a full-time student or the spouse of a full-time student; and

(b) The person is employed at the same institution where she/he is a full-time student or where the person's spouse is a full-time student; and

(c) The person determines her/his employment is primarily an incident to and in furtherance of her/his education or training, or the education or training of the person's spouse.

(2) For purposes of this section, RCW 41.40.120(7) shall be administered as follows:

(a) When a person begins employment in a PERS eligible position, a determination shall be made by the person as to whether the provisions of this section apply. If this section applies to the person, she/he shall determine her/his membership status as either being excepted from membership in PERS, or being a member of PERS, based upon whether employment at the institution of higher education or community college is primarily as an incident to and in furtherance of her/his education or training, or the education or training of the

person's spouse. The person shall notify the employer in writing of her/his determination of membership status no later than two months after commencing employment in a PERS eligible position. Based upon the provisions herein and the written notification of status, the person shall either be excepted from membership in PERS or become a member of PERS. In the event that no written notification of status is provided to the employer, based upon the provisions of this section, the employer shall make the presumption:

(i) That the person shall remain a member of PERS where the person is employed in a PERS eligible position and is a member of PERS at the time the person, or his or her spouse, becomes a full-time student;

(ii) That the person shall be excepted from PERS membership where the person or the person's spouse is a full-time student at the time of becoming employed in a PERS eligible position.

(b) A person employed in a PERS eligible position at the time of becoming a full-time student or becoming the spouse of a full-time student, shall remain a member of PERS; except, at the time of becoming a full-time student or becoming the spouse of a full-time student, the person may elect to waive her/his membership in PERS, based upon the provisions of this section excepting membership. The person must provide written notification of the waiver to the employer. If the person elects to waive membership in PERS, she/he cannot later elect membership in PERS unless there is a change of status of the person or of the person's spouse, as set forth below, and the employer has received written notification from the person of the change of status.

(c) A person who is a full-time student or who is the spouse of a full-time student at the time of becoming employed in a PERS eligible position, shall not be eligible for membership in PERS; except, at the time of becoming employed in a PERS eligible position, the person may elect to become a member of PERS, based upon the person's determination that the provisions of this section excepting membership do not apply. The person must provide written notification of the election to be a member of PERS to the employer. If the person elects to become a member of PERS, she/he cannot later waive PERS membership unless there is a change of status of the person or of the person's spouse, as set forth below, and the employer has received written notification from the person of the change of status.

(d) For purposes of this section, status is defined as:

(i) Student status — is full-time student, part-time student or nonstudent. Part-time student and nonstudent status do not meet the threshold for exception from PERS; only full-time student status meets the threshold:

(ii) Employment status — is employment in a PERS eligible position, employment in a PERS ineligible position, or unemployment. Unemployment refers to termination of employment from a Washington state institution of higher education or community college employer;

(iii) Marital status — is single, married, widowed or divorced.

(3) The department shall rely upon the institutions of higher education and community college employers to:

(a) Notify each person, at the time of hire, of the provisions of this section;

(b) Request all written notifications from persons electing membership or waiving membership under this section;

(c) Retain and make available to the department upon request, all written notifications electing membership or waiving membership on a sixty-four year record retention schedule.

(4) It is recommended, but not required, that no less than annually employers provide notice that employees are required to notify the employer of any change in status as set forth in this section.

[Statutory Authority: RCW 41.50.050, 91-21-083, § 415-108-520, filed 10/18/91, effective 12/31/91.]

Chapter 415-112 WAC

TEACHERS' RETIREMENT BOARD OF TRUSTEES

WAC

| | |
|-------------|---|
| 415-112-040 | Actuarial tables, schedules, and factors. |
| 415-112-330 | Amount of service credit. |
| 415-112-515 | When a member of the teacher's retirement system Plan I enters retirement status. |
| 415-112-535 | Definitions for administering RCW 41.32.570. |
| 415-112-540 | Employment in public education limited for retirees. |
| 415-112-720 | Background and purpose. |
| 415-112-722 | Definitions for purposes of WAC 415-112-720 through 415-112-727. |
| 415-112-725 | Married member's benefit selection—Spousal consent required. |
| 415-112-727 | Options. |

WAC 415-112-040 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 41.50.050 and 41.32.140 for calculating optional retirement allowances of members of the Washington state teachers' retirement system, as 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 actuarial investigation into the mortality, service, compensation, and other experience of the members and beneficiaries of teachers' retirement system. The tables, schedules, and factors contained in this chapter shall govern the retirement allowances only of members retiring during the period from October 1, 1990 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 October 1, 1990 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.

Teachers
Retirement System
TRS 1 Optional
COLA*

Teachers
Retirement System
TRS 1 Option 1
Monthly Benefit per
\$1.00 of Accumulation

Teachers
Retirement System
TRS 1 Optional
COLA*

Teachers
Retirement System
TRS 1 Option 1
Monthly Benefit per
\$1.00 of Accumulation

| | | | |
|------------|------|----|-----------|
| 20 | .633 | 20 | .0061484 |
| 21 | .634 | 21 | .0061561 |
| 22 | .636 | 22 | .0061643 |
| 23 | .638 | 23 | .0061732 |
| 24 | .639 | 24 | .0061828 |
| 25 | .641 | 25 | .0061930 |
| 26 | .643 | 26 | .0062039 |
| 27 | .645 | 27 | .0062156 |
| 28 | .647 | 28 | .0062281 |
| 29 | .649 | 29 | .0062414 |
| 30 | .652 | 30 | .0062558 |
| 31 | .654 | 31 | .0062711 |
| 32 | .656 | 32 | .0062875 |
| 33 | .659 | 33 | .0063050 |
| 34 | .661 | 34 | .0063238 |
| 35 | .664 | 35 | .0063440 |
| 36 | .667 | 36 | .0063655 |
| 37 | .670 | 37 | .0063886 |
| 38 | .673 | 38 | .0064133 |
| 39 | .676 | 39 | .0064398 |
| 40 | .679 | 40 | .0064682 |
| 41 | .682 | 41 | .0064988 |
| 42 | .686 | 42 | .0065315 |
| 43 | .689 | 43 | .0065666 |
| 44 | .693 | 44 | .0066042 |
| 45 | .697 | 45 | .0066444 |
| 46 | .701 | 46 | .0066874 |
| 47 | .705 | 47 | .0067334 |
| 48 | .709 | 48 | .0067823 |
| 49 | .714 | 49 | .0068345 |
| 50 | .718 | 50 | .0068901 |
| 51 | .723 | 51 | .0069492 |
| 52 | .728 | 52 | .0070122 |
| 53 | .734 | 53 | .0070794 |
| 54 | .739 | 54 | .0071512 |
| 55 | .745 | 55 | .0072280 |
| 56 | .751 | 56 | .0073102 |
| 57 | .758 | 57 | .0073984 |
| 58 | .764 | 58 | .0074931 |
| 59 | .771 | 59 | .0075950 |
| 60 | .779 | 60 | .0077049 |
| 61 | .787 | 61 | .0078235 |
| 62 | .795 | 62 | .0079521 |
| 63 | .804 | 63 | .0080907 |
| 64 | .814 | 64 | .00824070 |
| 65 | .824 | 65 | .0084029 |
| 66 | .835 | 66 | .0085784 |
| 67 | .847 | 67 | .0087680 |
| 68 | .860 | 68 | .0089727 |
| 69 | .875 | 69 | .0091936 |
| 70 | .890 | 70 | .0094312 |
| 71 | .907 | 71 | .0096865 |
| 72 | .927 | 72 | .0099604 |
| 73 | .948 | 73 | .0102542 |
| 74 or more | .972 | 74 | .0105696 |

| | |
|----|----------|
| 75 | .0109088 |
| 76 | .0112739 |
| 77 | .0116669 |
| 78 | .0120898 |
| 79 | .0125439 |
| 80 | .0130304 |
| 81 | .0135505 |
| 82 | .0141057 |
| 83 | .0146979 |
| 84 | .0153295 |
| 85 | .0160001 |
| 86 | .0167200 |
| 87 | .0174922 |
| 88 | .0183233 |
| 89 | .0192217 |
| 90 | .0201938 |
| 91 | .0212433 |
| 92 | .0223781 |
| 93 | .0236079 |
| 94 | .0249403 |
| 95 | .0263868 |
| 96 | .0279635 |
| 97 | .0296927 |
| 98 | .0315504 |
| 99 | .0335425 |

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

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | | |
|---|----|--------|
| 0 | 0 | 1.0000 |
| | 1 | .9927 |
| | 2 | .9854 |
| | 3 | .9780 |
| | 4 | .9707 |
| | 5 | .9634 |
| | 6 | .9561 |
| | 7 | .9488 |
| | 8 | .9414 |
| | 9 | .9341 |
| | 10 | .9268 |
| | 11 | .9195 |
| 1 | 0 | .9122 |
| | 1 | .9056 |
| | 2 | .8990 |
| | 3 | .8924 |
| | 4 | .8858 |
| | 5 | .8792 |
| | 6 | .8727 |

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | |
|-----|-------|
| 7 | .8661 |
| 8 | .8595 |
| 9 | .8529 |
| 10 | .8463 |
| 11 | .8397 |
| 2 0 | .8331 |
| 1 | .8272 |
| 2 | .8213 |
| 3 | .8153 |
| 4 | .8094 |
| 5 | .8034 |
| 6 | .7975 |
| 7 | .7916 |
| 8 | .7856 |
| 9 | .7797 |
| 10 | .7737 |
| 11 | .7678 |
| 3 0 | .7619 |
| 1 | .7565 |
| 2 | .7511 |
| 3 | .7457 |
| 4 | .7404 |
| 5 | .7350 |
| 6 | .7296 |
| 7 | .7243 |
| 8 | .7189 |
| 9 | .7135 |
| 10 | .7082 |
| 11 | .7028 |
| 4 0 | .6974 |
| 1 | .6926 |
| 2 | .6877 |
| 3 | .6829 |
| 4 | .6780 |
| 5 | .6731 |
| 6 | .6683 |
| 7 | .6634 |
| 8 | .6586 |
| 9 | .6537 |
| 10 | .6489 |
| 11 | .6440 |
| 5 0 | .6391 |
| 1 | .6347 |
| 2 | .6303 |
| 3 | .6259 |
| 4 | .6215 |
| 5 | .6171 |
| 6 | .6127 |
| 7 | .6083 |
| 8 | .6039 |
| 9 | .5995 |
| 10 | .5951 |
| 11 | .5907 |

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | |
|------|-------|
| 6 0 | .5863 |
| 1 | .5823 |
| 2 | .5783 |
| 3 | .5743 |
| 4 | .5703 |
| 5 | .5663 |
| 6 | .5623 |
| 7 | .5583 |
| 8 | .5543 |
| 9 | .5503 |
| 10 | .5463 |
| 11 | .5423 |
| 7 0 | .5383 |
| 1 | .5346 |
| 2 | .5310 |
| 3 | .5273 |
| 4 | .5237 |
| 5 | .5201 |
| 6 | .5164 |
| 7 | .5128 |
| 8 | .5092 |
| 9 | .5055 |
| 10 | .5019 |
| 11 | .4982 |
| 8 0 | .4946 |
| 1 | .4913 |
| 2 | .4880 |
| 3 | .4847 |
| 4 | .4813 |
| 5 | .4780 |
| 6 | .4747 |
| 7 | .4714 |
| 8 | .4681 |
| 9 | .4648 |
| 10 | .4615 |
| 11 | .4582 |
| 9 0 | .4548 |
| 1 | .4518 |
| 2 | .4488 |
| 3 | .4458 |
| 4 | .4428 |
| 5 | .4397 |
| 6 | .4367 |
| 7 | .4337 |
| 8 | .4307 |
| 9 | .4276 |
| 10 | .4246 |
| 11 | .4216 |
| 10 0 | .4186 |
| 1 | .4158 |
| 2 | .4131 |
| 3 | .4103 |
| 4 | .4076 |
| 5 | .4048 |
| 6 | .4020 |

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | |
|------|-------|
| 7 | .3993 |
| 8 | .3965 |
| 9 | .3938 |
| 10 | .3910 |
| 11 | .3882 |
| 11 0 | .3855 |
| 1 | .3830 |
| 2 | .3804 |
| 3 | .3779 |
| 4 | .3754 |
| 5 | .3729 |
| 6 | .3704 |
| 7 | .3678 |
| 8 | .3653 |
| 9 | .3628 |
| 10 | .3603 |
| 11 | .3578 |
| 12 0 | .3552 |
| 1 | .3529 |
| 2 | .3506 |
| 3 | .3483 |
| 4 | .3460 |
| 5 | .3437 |
| 6 | .3414 |
| 7 | .3391 |
| 8 | .3368 |
| 9 | .3345 |
| 10 | .3322 |
| 11 | .3299 |
| 13 0 | .3276 |
| 1 | .3254 |
| 2 | .3233 |
| 3 | .3212 |
| 4 | .3191 |
| 5 | .3170 |
| 6 | .3149 |
| 7 | .3128 |
| 8 | .3107 |
| 9 | .3085 |
| 10 | .3064 |
| 11 | .3043 |
| 14 0 | .3022 |
| 1 | .3003 |
| 2 | .2983 |
| 3 | .2964 |
| 4 | .2945 |
| 5 | .2925 |
| 6 | .2906 |
| 7 | .2887 |
| 8 | .2867 |
| 9 | .2848 |
| 10 | .2828 |
| 11 | .2809 |

| | |
|------|-------|
| 15 0 | .2790 |
| 1 | .2772 |
| 2 | .2754 |
| 3 | .2736 |
| 4 | .2719 |
| 5 | .2701 |
| 6 | .2683 |
| 7 | .2665 |
| 8 | .2648 |
| 9 | .2630 |
| 10 | .2612 |
| 11 | .2594 |
| 16 0 | .2577 |
| 1 | .2560 |
| 2 | .2544 |
| 3 | .2528 |
| 4 | .2511 |
| 5 | .2495 |
| 6 | .2479 |
| 7 | .2462 |
| 8 | .2446 |
| 9 | .2430 |
| 10 | .2413 |
| 11 | .2397 |
| 17 0 | .2381 |
| 1 | .2366 |
| 2 | .2351 |
| 3 | .2336 |
| 4 | .2321 |
| 5 | .2306 |
| 6 | .2291 |
| 7 | .2276 |
| 8 | .2261 |
| 9 | .2246 |
| 10 | .2231 |
| 11 | .2216 |
| 18 0 | .2201 |
| 1 | .2187 |
| 2 | .2173 |
| 3 | .2159 |
| 4 | .2146 |
| 5 | .2132 |
| 6 | .2118 |
| 7 | .2104 |
| 8 | .2090 |
| 9 | .2077 |
| 10 | .2063 |
| 11 | .2049 |
| 19 0 | .2035 |
| 1 | .2023 |
| 2 | .2010 |
| 3 | .1997 |
| 4 | .1984 |
| 5 | .1972 |
| 6 | .1959 |

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | |
|------|-------|
| 7 | .1946 |
| 8 | .1934 |
| 9 | .1921 |
| 10 | .1908 |
| 11 | .1896 |
| 20 0 | .1883 |
| 1 | .1871 |
| 2 | .1860 |
| 3 | .1848 |
| 4 | .1836 |
| 5 | .1824 |
| 6 | .1813 |
| 7 | .1801 |
| 8 | .1789 |
| 9 | .1778 |
| 10 | .1766 |
| 11 | .1754 |
| 21 0 | .1743 |
| 1 | .1732 |
| 2 | .1721 |
| 3 | .1710 |
| 4 | .1699 |
| 5 | .1689 |
| 6 | .1678 |
| 7 | .1667 |
| 8 | .1656 |
| 9 | .1646 |
| 10 | .1635 |
| 11 | .1624 |
| 22 0 | .1613 |
| 1 | .1603 |
| 2 | .1593 |
| 3 | .1583 |
| 4 | .1573 |
| 5 | .1563 |
| 6 | .1554 |
| 7 | .1544 |
| 8 | .1534 |
| 9 | .1524 |
| 10 | .1514 |
| 11 | .1504 |
| 23 0 | .1494 |
| 1 | .1485 |
| 2 | .1476 |
| 3 | .1466 |
| 4 | .1457 |
| 5 | .1448 |
| 6 | .1439 |
| 7 | .1430 |
| 8 | .1421 |
| 9 | .1411 |
| 10 | .1402 |
| 11 | .1393 |

| | |
|------|-------|
| 24 0 | .1384 |
| 1 | .1375 |
| 2 | .1367 |
| 3 | .1358 |
| 4 | .1350 |
| 5 | .1341 |
| 6 | .1333 |
| 7 | .1325 |
| 8 | .1316 |
| 9 | .1308 |
| 10 | .1299 |
| 11 | .1291 |
| 25 0 | .1282 |
| 1 | .1274 |
| 2 | .1267 |
| 3 | .1259 |
| 4 | .1251 |
| 5 | .1243 |
| 6 | .1235 |
| 7 | .1227 |
| 8 | .1220 |
| 9 | .1212 |
| 10 | .1204 |
| 11 | .1196 |
| 26 0 | .1188 |
| 1 | .1181 |
| 2 | .1174 |
| 3 | .1167 |
| 4 | .1159 |
| 5 | .1152 |
| 6 | .1145 |
| 7 | .1138 |
| 8 | .1131 |
| 9 | .1123 |
| 10 | .1116 |
| 11 | .1109 |
| 27 0 | .1102 |
| 1 | .1095 |
| 2 | .1088 |
| 3 | .1082 |
| 4 | .1075 |
| 5 | .1068 |
| 6 | .1062 |
| 7 | .1055 |
| 8 | .1048 |
| 9 | .1041 |
| 10 | .1035 |
| 11 | .1028 |
| 28 0 | .1021 |
| 1 | .1015 |
| 2 | .1009 |
| 3 | .1003 |
| 4 | .0997 |
| 5 | .0991 |
| 6 | .0984 |

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

TEACHERS
RETIREMENT SYSTEM
PLAN 1
Early Retirement Factors
by Year and Month

| | |
|------|-------|
| 7 | .0978 |
| 8 | .0972 |
| 9 | .0966 |
| 10 | .0960 |
| 11 | .0953 |
| 29 0 | .0947 |
| 1 | .0942 |
| 2 | .0936 |
| 3 | .0930 |
| 4 | .0924 |
| 5 | .0919 |
| 6 | .0913 |
| 7 | .0907 |
| 8 | .0902 |
| 9 | .0896 |
| 10 | .0890 |
| 11 | .0884 |
| 30 0 | .0879 |
| 1 | .0873 |
| 2 | .0868 |
| 3 | .0863 |
| 4 | .0858 |
| 5 | .0852 |
| 6 | .0847 |
| 7 | .0842 |
| 8 | .0836 |
| 9 | .0831 |
| 10 | .0826 |
| 11 | .0820 |
| 31 0 | .0815 |
| 1 | .0810 |
| 2 | .0805 |
| 3 | .0801 |
| 4 | .0796 |
| 5 | .0791 |
| 6 | .0786 |
| 7 | .0781 |
| 8 | .0776 |
| 9 | .0771 |
| 10 | .0766 |
| 11 | .0761 |
| 32 0 | .0756 |
| 1 | .0752 |
| 2 | .0747 |
| 3 | .0743 |
| 4 | .0738 |
| 5 | .0734 |
| 6 | .0729 |
| 7 | .0725 |
| 8 | .0720 |
| 9 | .0716 |
| 10 | .0711 |
| 11 | .0707 |

| | |
|------------|-------|
| 33 0 | .0702 |
| 1 | .0698 |
| 2 | .0694 |
| 3 | .0689 |
| 4 | .0685 |
| 5 | .0681 |
| 6 | .0677 |
| 7 | .0673 |
| 8 | .0668 |
| 9 | .0664 |
| 10 | .0660 |
| 11 | .0656 |
| 34 0 | .0652 |
| 1 | .0648 |
| 2 | .0644 |
| 3 | .0640 |
| 4 | .0636 |
| 5 | .0632 |
| 6 | .0628 |
| 7 | .0624 |
| 8 | .0620 |
| 9 | .0617 |
| 10 | .0613 |
| 11 | .0609 |
| 35 or more | .0605 |

| TRS I OPTION II | Age Difference Beneficiary Older | TRS I OPTION III |
|--------------------|-------------------------------------|---------------------|
| 0.974 | -20 or more | 0.988 |
| 0.972 | -19 | 0.987 |
| 0.969 | -18 | 0.986 |
| 0.967 | -17 | 0.984 |
| 0.964 | -16 | 0.983 |
| 0.961 | -15 | 0.982 |
| 0.958 | -14 | 0.980 |
| 0.955 | -13 | 0.978 |
| 0.952 | -12 | 0.977 |
| 0.949 | -11 | 0.975 |
| 0.945 | -10 | 0.973 |
| 0.942 | -9 | 0.971 |
| 0.938 | -8 | 0.969 |
| 0.934 | -7 | 0.967 |
| 0.930 | -6 | 0.965 |
| 0.926 | -5 | 0.963 |
| 0.922 | -4 | 0.961 |
| 0.916 | -3 | 0.957 |
| 0.908 | -2 | 0.952 |
| 0.898 | -1 | 0.946 |
| | Beneficiary Younger | |
| 0.887 | 0 | 0.940 |
| 0.876 | 1 | 0.934 |
| 0.866 | 2 | 0.928 |

| TRS I OPTION II | Age Difference Beneficiary Older | TRS I OPTION III |
|--------------------|-------------------------------------|---------------------|
| 0.858 | 3 | 0.923 |
| 0.852 | 4 | 0.920 |
| 0.847 | 5 | 0.917 |
| 0.842 | 6 | 0.914 |
| 0.838 | 7 | 0.912 |
| 0.834 | 8 | 0.910 |
| 0.830 | 9 | 0.907 |
| 0.826 | 10 | 0.905 |
| 0.823 | 11 | 0.903 |
| 0.819 | 12 | 0.901 |
| 0.815 | 13 | 0.898 |
| 0.810 | 14 | 0.895 |
| 0.803 | 15 | 0.891 |
| 0.798 | 16 | 0.888 |
| 0.794 | 17 | 0.886 |
| 0.792 | 18 | 0.885 |
| 0.789 | 19 | 0.883 |
| 0.786 | 20 | 0.881 |
| 0.784 | 21 | 0.880 |
| 0.782 | 22 | 0.878 |
| 0.780 | 23 | 0.876 |
| 0.778 | 24 | 0.875 |
| 0.776 | 25 | 0.874 |
| 0.774 | 26 | 0.873 |
| 0.772 | 27 | 0.872 |
| 0.771 | 28 | 0.871 |
| 0.769 | 29 | 0.870 |
| 0.768 | 30 | 0.869 |
| 0.767 | 31 | 0.868 |
| 0.765 | 32 | 0.867 |
| 0.764 | 33 | 0.866 |
| 0.763 | 34 | 0.866 |
| 0.762 | 35 | 0.865 |
| 0.761 | 36 | 0.864 |
| 0.760 | 37 | 0.864 |
| 0.759 | 38 | 0.863 |
| 0.758 | 39 | 0.862 |
| 0.757 | 40 or more | 0.862 |

Age difference = member's age minus beneficiary age

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Monthly Benefit per \$1.00
of Accumulation

| | | |
|--|----|----------|
| | 31 | .0040831 |
| | 32 | .0041074 |
| | 33 | .0041329 |
| | 34 | .0041598 |
| | 35 | .0041882 |
| | 36 | .0042180 |
| | 37 | .0042494 |
| | 38 | .0042826 |
| | 39 | .0043175 |
| | 40 | .0043544 |
| | 41 | .0043934 |
| | 42 | .0044346 |
| | 43 | .0044781 |
| | 44 | .0045240 |
| | 45 | .0045725 |
| | 46 | .0046237 |
| | 47 | .0046777 |
| | 48 | .0047347 |
| | 49 | .0047948 |
| | 50 | .0048583 |
| | 51 | .0049252 |
| | 52 | .0049959 |
| | 53 | .0050707 |
| | 54 | .0051499 |
| | 55 | .0052339 |
| | 56 | .0053230 |
| | 57 | .0054178 |
| | 58 | .0055186 |
| | 59 | .0056262 |
| | 60 | .0057410 |
| | 61 | .0058637 |
| | 62 | .0059953 |
| | 63 | .0061358 |
| | 64 | .0062864 |
| | 65 | .0064475 |
| | 66 | .0066200 |
| | 67 | .0068046 |
| | 68 | .0070018 |
| | 69 | .0072122 |
| | 70 | .0074365 |
| | 71 | .0076750 |
| | 72 | .0079285 |
| | 73 | .0081977 |
| | 74 | .0084836 |
| | 75 | .0087870 |
| | 76 | .0091089 |
| | 77 | .0094497 |
| | 78 | .0098095 |
| | 79 | .0101882 |
| | 80 | .0105851 |
| | 81 | .0109995 |
| | 82 | .0114309 |
| | 83 | .0118787 |
| | 84 | .0123425 |
| | 85 | .0128212 |
| | 86 | .0133167 |

| TEACHERS RETIREMENT SYSTEM PLAN 2 Monthly Benefit per \$1.00 of Accumulation | |
|--|----------|
| 20 | .0038822 |
| 21 | .0038963 |
| 22 | .0039111 |
| 23 | .0039267 |
| 24 | .0039430 |
| 25 | .0039602 |
| 26 | .0039783 |
| 27 | .0039972 |
| 28 | .0040171 |
| 29 | .0040380 |
| 30 | .0040600 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Monthly Benefit per \$1.00
of Accumulation

TRS II Age Difference TRS II
OPTION II Beneficiary Older OPTION III

| | |
|----|----------|
| 87 | .0138277 |
| 88 | .0143534 |
| 89 | .0148925 |
| 90 | .0154423 |
| 91 | .0159988 |
| 92 | .0165585 |
| 93 | .0171179 |
| 94 | .0176717 |
| 95 | .0182139 |
| 96 | .0187396 |
| 97 | .0192453 |
| 98 | .0197237 |
| 99 | .0201727 |

| | | |
|-------|------------|-------|
| 0.716 | 15 | 0.841 |
| 0.709 | 16 | 0.836 |
| 0.704 | 17 | 0.831 |
| 0.699 | 18 | 0.828 |
| 0.694 | 19 | 0.824 |
| 0.689 | 20 | 0.821 |
| 0.685 | 21 | 0.818 |
| 0.681 | 22 | 0.814 |
| 0.676 | 23 | 0.811 |
| 0.672 | 24 | 0.808 |
| 0.669 | 25 | 0.805 |
| 0.665 | 26 | 0.803 |
| 0.661 | 27 | 0.800 |
| 0.658 | 28 | 0.798 |
| 0.655 | 29 | 0.795 |
| 0.652 | 30 | 0.793 |
| 0.649 | 31 | 0.791 |
| 0.646 | 32 | 0.788 |
| 0.643 | 33 | 0.786 |
| 0.641 | 34 | 0.784 |
| 0.638 | 35 | 0.782 |
| 0.636 | 36 | 0.781 |
| 0.634 | 37 | 0.779 |
| 0.632 | 38 | 0.777 |
| 0.630 | 39 | 0.775 |
| 0.628 | 40 or more | 0.773 |

TRS II Age Difference TRS II
OPTION II Beneficiary Older OPTION III

| | | |
|-------|-------------|-------|
| 0.982 | -20 or more | 0.990 |
| 0.980 | -19 | 0.988 |
| 0.978 | -18 | 0.987 |
| 0.975 | -17 | 0.985 |
| 0.973 | -16 | 0.984 |
| 0.970 | -15 | 0.982 |
| 0.967 | -14 | 0.980 |
| 0.963 | -13 | 0.978 |
| 0.959 | -12 | 0.975 |
| 0.955 | -11 | 0.973 |
| 0.951 | -10 | 0.971 |
| 0.947 | -9 | 0.968 |
| 0.943 | -8 | 0.965 |
| 0.938 | -7 | 0.962 |
| 0.934 | -6 | 0.959 |
| 0.930 | -5 | 0.956 |
| 0.923 | -4 | 0.952 |
| 0.913 | -3 | 0.947 |
| 0.897 | -2 | 0.940 |
| 0.878 | -1 | 0.932 |

Age difference = member's age minus beneficiary age

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | | |
|---|----|--------|
| 0 | 0 | 1.0000 |
| | 1 | .9916 |
| | 2 | .9832 |
| | 3 | .9748 |
| | 4 | .9664 |
| | 5 | .9580 |
| | 6 | .9495 |
| | 7 | .9411 |
| | 8 | .9327 |
| | 9 | .9243 |
| | 10 | .9159 |
| | 11 | .9075 |
| 1 | 0 | .8991 |
| | 1 | .8916 |
| | 2 | .8842 |
| | 3 | .8768 |
| | 4 | .8693 |
| | 5 | .8619 |
| | 6 | .8545 |
| | 7 | .8470 |
| | 8 | .8396 |
| | 9 | .8322 |

| | | |
|---------------------|----|-------|
| Beneficiary Younger | | |
| 0.858 | 0 | 0.923 |
| 0.838 | 1 | 0.914 |
| 0.820 | 2 | 0.906 |
| 0.806 | 3 | 0.899 |
| 0.797 | 4 | 0.893 |
| 0.789 | 5 | 0.888 |
| 0.781 | 6 | 0.883 |
| 0.774 | 7 | 0.879 |
| 0.767 | 8 | 0.874 |
| 0.761 | 9 | 0.870 |
| 0.754 | 10 | 0.866 |
| 0.748 | 11 | 0.861 |
| 0.741 | 12 | 0.857 |
| 0.733 | 13 | 0.852 |
| 0.724 | 14 | 0.847 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | |
|-----|-------|
| 10 | .8247 |
| 11 | .8173 |
| 2 0 | .8099 |
| 1 | .8033 |
| 2 | .7967 |
| 3 | .7901 |
| 4 | .7835 |
| 5 | .7769 |
| 6 | .7704 |
| 7 | .7638 |
| 8 | .7572 |
| 9 | .7506 |
| 10 | .7440 |
| 11 | .7374 |
| 3 0 | .7308 |
| 1 | .7250 |
| 2 | .7191 |
| 3 | .7133 |
| 4 | .7074 |
| 5 | .7016 |
| 6 | .6957 |
| 7 | .6899 |
| 8 | .6840 |
| 9 | .6781 |
| 10 | .6723 |
| 11 | .6664 |
| 4 0 | .6606 |
| 1 | .6554 |
| 2 | .6502 |
| 3 | .6449 |
| 4 | .6397 |
| 5 | .6345 |
| 6 | .6293 |
| 7 | .6241 |
| 8 | .6189 |
| 9 | .6137 |
| 10 | .6085 |
| 11 | .6032 |
| 5 0 | .5980 |
| 1 | .5934 |
| 2 | .5887 |
| 3 | .5841 |
| 4 | .5794 |
| 5 | .5748 |
| 6 | .5701 |
| 7 | .5654 |
| 8 | .5608 |
| 9 | .5561 |
| 10 | .5515 |
| 11 | .5468 |
| 6 0 | .5422 |
| 1 | .5380 |
| 2 | .5338 |
| 3 | .5297 |
| 4 | .5255 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | |
|------|-------|
| 5 | .5214 |
| 6 | .5172 |
| 7 | .5130 |
| 8 | .5089 |
| 9 | .5047 |
| 10 | .5005 |
| 11 | .4964 |
| 7 0 | .4922 |
| 1 | .4885 |
| 2 | .4847 |
| 3 | .4810 |
| 4 | .4773 |
| 5 | .4735 |
| 6 | .4698 |
| 7 | .4661 |
| 8 | .4623 |
| 9 | .4586 |
| 10 | .4549 |
| 11 | .4511 |
| 8 0 | .4474 |
| 1 | .4441 |
| 2 | .4407 |
| 3 | .4374 |
| 4 | .4340 |
| 5 | .4307 |
| 6 | .4273 |
| 7 | .4239 |
| 8 | .4206 |
| 9 | .4172 |
| 10 | .4139 |
| 11 | .4105 |
| 9 0 | .4072 |
| 1 | .4042 |
| 2 | .4012 |
| 3 | .3981 |
| 4 | .3951 |
| 5 | .3921 |
| 6 | .3891 |
| 7 | .3861 |
| 8 | .3831 |
| 9 | .3800 |
| 10 | .3770 |
| 11 | .3740 |
| 10 0 | .3710 |
| 1 | .3683 |
| 2 | .3656 |
| 3 | .3628 |
| 4 | .3601 |
| 5 | .3574 |
| 6 | .3547 |
| 7 | .3520 |
| 8 | .3493 |
| 9 | .3465 |
| 10 | .3438 |
| 11 | .3411 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | | |
|----|----|-------|
| 11 | 0 | .3384 |
| | 1 | .3359 |
| | 2 | .3335 |
| | 3 | .3310 |
| | 4 | .3286 |
| | 5 | .3261 |
| | 6 | .3237 |
| | 7 | .3212 |
| | 8 | .3188 |
| | 9 | .3163 |
| | 10 | .3139 |
| | 11 | .3114 |
| 12 | 0 | .3089 |
| | 1 | .3067 |
| | 2 | .3045 |
| | 3 | .3023 |
| | 4 | .3001 |
| | 5 | .2979 |
| | 6 | .2956 |
| | 7 | .2934 |
| | 8 | .2912 |
| | 9 | .2890 |
| | 10 | .2868 |
| | 11 | .2846 |
| 13 | 0 | .2823 |
| | 1 | .2803 |
| | 2 | .2783 |
| | 3 | .2763 |
| | 4 | .2743 |
| | 5 | .2723 |
| | 6 | .2703 |
| | 7 | .2683 |
| | 8 | .2663 |
| | 9 | .2643 |
| | 10 | .2623 |
| | 11 | .2603 |
| 14 | 0 | .2582 |
| | 1 | .2564 |
| | 2 | .2546 |
| | 3 | .2528 |
| | 4 | .2510 |
| | 5 | .2491 |
| | 6 | .2473 |
| | 7 | .2455 |
| | 8 | .2437 |
| | 9 | .2419 |
| | 10 | .2400 |
| | 11 | .2382 |
| 15 | 0 | .2364 |
| | 1 | .2348 |
| | 2 | .2331 |
| | 3 | .2315 |
| | 4 | .2298 |
| | 5 | .2282 |

| | | |
|----|-------|-------|
| 6 | .2265 | |
| 7 | .2248 | |
| 8 | .2232 | |
| 9 | .2215 | |
| 10 | .2199 | |
| 11 | .2182 | |
| 16 | 0 | .2166 |
| | 1 | .2151 |
| | 2 | .2136 |
| | 3 | .2121 |
| | 4 | .2106 |
| | 5 | .2091 |
| | 6 | .2076 |
| | 7 | .2061 |
| | 8 | .2046 |
| | 9 | .2031 |
| | 10 | .2016 |
| | 11 | .2001 |
| 17 | 0 | .1986 |
| | 1 | .1972 |
| | 2 | .1959 |
| | 3 | .1945 |
| | 4 | .1931 |
| | 5 | .1918 |
| | 6 | .1904 |
| | 7 | .1890 |
| | 8 | .1877 |
| | 9 | .1863 |
| | 10 | .1849 |
| | 11 | .1836 |
| 18 | 0 | .1822 |
| | 1 | .1810 |
| | 2 | .1797 |
| | 3 | .1785 |
| | 4 | .1772 |
| | 5 | .1760 |
| | 6 | .1747 |
| | 7 | .1735 |
| | 8 | .1723 |
| | 9 | .1710 |
| | 10 | .1698 |
| | 11 | .1685 |
| 19 | 0 | .1673 |
| | 1 | .1662 |
| | 2 | .1650 |
| | 3 | .1639 |
| | 4 | .1628 |
| | 5 | .1616 |
| | 6 | .1605 |
| | 7 | .1594 |
| | 8 | .1582 |
| | 9 | .1571 |
| | 10 | .1560 |
| | 11 | .1548 |

| TEACHERS RETIREMENT SYSTEM PLAN 2 Early Retirement Factors by Year and Month | | | TEACHERS RETIREMENT SYSTEM PLAN 2 Early Retirement Factors by Year and Month | | |
|--|----|-------|--|---|-------|
| 20 | 0 | .1537 | | | |
| | 1 | .1527 | | | |
| | 2 | .1516 | | | |
| | 3 | .1506 | | | |
| | 4 | .1496 | | | |
| | 5 | .1485 | | | |
| | 6 | .1475 | | | |
| | 7 | .1465 | | | |
| | 8 | .1454 | | | |
| | 9 | .1444 | | | |
| | 10 | .1433 | | | |
| | 11 | .1423 | | | |
| 21 | 0 | .1413 | | | |
| | 1 | .1403 | | | |
| | 2 | .1394 | | | |
| | 3 | .1384 | | | |
| | 4 | .1375 | | | |
| | 5 | .1366 | | | |
| | 6 | .1356 | | | |
| | 7 | .1347 | | | |
| | 8 | .1337 | | | |
| | 9 | .1328 | | | |
| | 10 | .1318 | | | |
| | 11 | .1309 | | | |
| 22 | 0 | .1299 | | | |
| | 1 | .1291 | | | |
| | 2 | .1282 | | | |
| | 3 | .1274 | | | |
| | 4 | .1265 | | | |
| | 5 | .1256 | | | |
| | 6 | .1248 | | | |
| | 7 | .1239 | | | |
| | 8 | .1230 | | | |
| | 9 | .1222 | | | |
| | 10 | .1213 | | | |
| | 11 | .1205 | | | |
| 23 | 0 | .1196 | | | |
| | 1 | .1188 | | | |
| | 2 | .1180 | | | |
| | 3 | .1172 | | | |
| | 4 | .1164 | | | |
| | 5 | .1156 | | | |
| | 6 | .1149 | | | |
| | 7 | .1141 | | | |
| | 8 | .1133 | | | |
| | 9 | .1125 | | | |
| | 10 | .1117 | | | |
| | 11 | .1109 | | | |
| 24 | 0 | .1101 | | | |
| | 1 | .1094 | | | |
| | 2 | .1087 | | | |
| | 3 | .1079 | | | |
| | 4 | .1072 | | | |
| | 5 | .1065 | | | |
| | | | 6 | | .1058 |
| | | | 7 | | .1051 |
| | | | 8 | | .1043 |
| | | | 9 | | .1036 |
| | | | 10 | | .1029 |
| | | | 11 | | .1022 |
| | | | 25 | 0 | .1014 |
| | | | 1 | | .1008 |
| | | | 2 | | .1001 |
| | | | 3 | | .0994 |
| | | | 4 | | .0988 |
| | | | 5 | | .0981 |
| | | | 6 | | .0975 |
| | | | 7 | | .0968 |
| | | | 8 | | .0961 |
| | | | 9 | | .0955 |
| | | | 10 | | .0948 |
| | | | 11 | | .0941 |
| | | | 26 | 0 | .0935 |
| | | | 1 | | .0929 |
| | | | 2 | | .0923 |
| | | | 3 | | .0917 |
| | | | 4 | | .0911 |
| | | | 5 | | .0904 |
| | | | 6 | | .0898 |
| | | | 7 | | .0892 |
| | | | 8 | | .0886 |
| | | | 9 | | .0880 |
| | | | 10 | | .0874 |
| | | | 11 | | .0868 |
| | | | 27 | 0 | .0862 |
| | | | 1 | | .0856 |
| | | | 2 | | .0851 |
| | | | 3 | | .0845 |
| | | | 4 | | .0840 |
| | | | 5 | | .0834 |
| | | | 6 | | .0828 |
| | | | 7 | | .0823 |
| | | | 8 | | .0817 |
| | | | 9 | | .0812 |
| | | | 10 | | .0806 |
| | | | 11 | | .0801 |
| | | | 28 | 0 | .0795 |
| | | | 1 | | .0790 |
| | | | 2 | | .0785 |
| | | | 3 | | .0780 |
| | | | 4 | | .0775 |
| | | | 5 | | .0769 |
| | | | 6 | | .0764 |
| | | | 7 | | .0759 |
| | | | 8 | | .0754 |
| | | | 9 | | .0749 |
| | | | 10 | | .0744 |
| | | | 11 | | .0739 |

Teachers' Retirement Board of Trustees

415-112-040

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | | |
|----|----|-------|
| 29 | 0 | .0734 |
| | 1 | .0729 |
| | 2 | .0724 |
| | 3 | .0720 |
| | 4 | .0715 |
| | 5 | .0710 |
| | 6 | .0705 |
| | 7 | .0701 |
| | 8 | .0696 |
| | 9 | .0691 |
| | 10 | .0687 |
| | 11 | .0682 |
| 30 | 0 | .0677 |
| | 1 | .0673 |
| | 2 | .0669 |
| | 3 | .0664 |
| | 4 | .0660 |
| | 5 | .0656 |
| | 6 | .0651 |
| | 7 | .0647 |
| | 8 | .0643 |
| | 9 | .0638 |
| | 10 | .0634 |
| | 11 | .0630 |
| 31 | 0 | .0625 |
| | 1 | .0621 |
| | 2 | .0617 |
| | 3 | .0613 |
| | 4 | .0609 |
| | 5 | .0605 |
| | 6 | .0602 |
| | 7 | .0598 |
| | 8 | .0594 |
| | 9 | .0590 |
| | 10 | .0586 |
| | 11 | .0582 |
| 32 | 0 | .0578 |
| | 1 | .0574 |
| | 2 | .0570 |
| | 3 | .0567 |
| | 4 | .0563 |
| | 5 | .0559 |
| | 6 | .0556 |
| | 7 | .0552 |
| | 8 | .0548 |
| | 9 | .0545 |
| | 10 | .0541 |
| | 11 | .0537 |
| 33 | 0 | .0534 |
| | 1 | .0530 |
| | 2 | .0527 |
| | 3 | .0524 |
| | 4 | .0520 |
| | 5 | .0517 |

| | | |
|----|----|-------|
| | 6 | .0514 |
| | 7 | .0510 |
| | 8 | .0507 |
| | 9 | .0503 |
| | 10 | .0500 |
| | 11 | .0497 |
| 34 | 0 | .0493 |
| | 1 | .0490 |
| | 2 | .0487 |
| | 3 | .0484 |
| | 4 | .0481 |
| | 5 | .0478 |
| | 6 | .0475 |
| | 7 | .0472 |
| | 8 | .0469 |
| | 9 | .0465 |
| | 10 | .0462 |
| | 11 | .0459 |
| 35 | 0 | .0456 |
| | 1 | .0453 |
| | 2 | .0450 |
| | 3 | .0448 |
| | 4 | .0445 |
| | 5 | .0442 |
| | 6 | .0439 |
| | 7 | .0436 |
| | 8 | .0433 |
| | 9 | .0430 |
| | 10 | .0428 |
| | 11 | .0425 |
| 36 | 0 | .0422 |
| | 1 | .0419 |
| | 2 | .0417 |
| | 3 | .0414 |
| | 4 | .0411 |
| | 5 | .0409 |
| | 6 | .0406 |
| | 7 | .0403 |
| | 8 | .0401 |
| | 9 | .0398 |
| | 10 | .0396 |
| | 11 | .0393 |
| 37 | 0 | .0390 |
| | 1 | .0388 |
| | 2 | .0385 |
| | 3 | .0383 |
| | 4 | .0381 |
| | 5 | .0378 |
| | 6 | .0376 |
| | 7 | .0373 |
| | 8 | .0371 |
| | 9 | .0368 |
| | 10 | .0366 |
| | 11 | .0364 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | | |
|----|----|-------|
| 38 | 0 | .0361 |
| | 1 | .0359 |
| | 2 | .0357 |
| | 3 | .0354 |
| | 4 | .0352 |
| | 5 | .0350 |
| | 6 | .0348 |
| | 7 | .0345 |
| | 8 | .0343 |
| | 9 | .0341 |
| | 10 | .0339 |
| | 11 | .0336 |
| 39 | 0 | .0334 |
| | 1 | .0332 |
| | 2 | .0330 |
| | 3 | .0328 |
| | 4 | .0326 |
| | 5 | .0324 |
| | 6 | .0322 |
| | 7 | .0320 |
| | 8 | .0318 |
| | 9 | .0316 |
| | 10 | .0313 |
| | 11 | .0311 |
| 40 | 0 | .0309 |
| | 1 | .0307 |
| | 2 | .0306 |
| | 3 | .0304 |
| | 4 | .0302 |
| | 5 | .0300 |
| | 6 | .0298 |
| | 7 | .0296 |
| | 8 | .0294 |
| | 9 | .0292 |
| | 10 | .0290 |
| | 11 | .0288 |
| 41 | 0 | .0286 |
| | 1 | .0285 |
| | 2 | .0283 |
| | 3 | .0281 |
| | 4 | .0279 |
| | 5 | .0278 |
| | 6 | .0276 |
| | 7 | .0274 |
| | 8 | .0272 |
| | 9 | .0271 |
| | 10 | .0269 |
| | 11 | .0267 |
| 42 | 0 | .0265 |
| | 1 | .0264 |
| | 2 | .0262 |
| | 3 | .0260 |
| | 4 | .0259 |
| | 5 | .0257 |

TEACHERS
RETIREMENT SYSTEM
PLAN 2
Early Retirement Factors
by Year and Month

| | | |
|------------|----|-------|
| | 6 | .0255 |
| | 7 | .0254 |
| | 8 | .0252 |
| | 9 | .0251 |
| | 10 | .0249 |
| | 11 | .0247 |
| 43 | 0 | .0246 |
| | 1 | .0244 |
| | 2 | .0243 |
| | 3 | .0241 |
| | 4 | .0240 |
| | 5 | .0238 |
| | 6 | .0237 |
| | 7 | .0235 |
| | 8 | .0234 |
| | 9 | .0232 |
| | 10 | .0231 |
| | 11 | .0229 |
| 44 | 0 | .0228 |
| | 1 | .0226 |
| | 2 | .0225 |
| | 3 | .0223 |
| | 4 | .0222 |
| | 5 | .0221 |
| | 6 | .0219 |
| | 7 | .0218 |
| | 8 | .0216 |
| | 9 | .0215 |
| | 10 | .0214 |
| | 11 | .0212 |
| 45 or more | 0 | .0211 |

[Statutory Authority: RCW 41.50.050 and 41.32.140. 91-19-065, § 415-112-040, filed 9/16/91, effective 10/17/91; 91-02-020, § 415-112-040, filed 12/21/90, effective 1/21/91.]

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 seven 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 41.50.050 and 41.32.570. 91-21-084, § 415-112-330, filed 10/18/91, effective 11/18/91. 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 415-112-515 When a member of the teacher's retirement system Plan I enters retirement status. A member of the teacher's retirement system Plan I enters retirement status when he or she:

- (1) Has terminated all public school employment in the state of Washington;
- (2) Has no written agreement to return to public school employment; and
- (3) Has received his or her first monthly retirement payment.

[Statutory Authority: RCW 41.50.050 and 41.32.570. 91-21-084, § 415-112-515, filed 10/18/91, effective 11/18/91.]

WAC 415-112-535 Definitions for administering RCW 41.32.570. For purposes of administering RCW 41.32.570 governing return to public school employment for teachers' retirement system Plan I retirees, the department shall utilize the following definitions:

- (1) "Day" means seven compensated hours;
- (2) "Pension benefit" means that portion of a retiree's monthly retirement allowance that is funded by the state of Washington and the retiree's former employer or employers;
- (3) "Public educational institution" means a school district, the state school for the deaf, the state school for the blind, educational service districts, institutions of higher education, or community colleges;
- (4) "Retirement allowance" has the same meaning as in RCW 41.32.010(25);
- (5) "School year" means the fiscal year running from July 1 to June 30;
- (6) "Seventy-five days" means five hundred twenty-five cumulative compensated hours.

[Statutory Authority: RCW 41.50.050 and 41.32.570. 91-21-084, § 415-112-535, filed 10/18/91, effective 11/18/91.]

WAC 415-112-540 Employment in public education limited for retirees. (1) A retiree who returns to any type of service with any public educational institution shall be considered to be employed throughout the time during which he or she is engaged in such service or is under contract for such employment, even though the retiree does not return to membership in the teachers' retirement system.

(2) The employer of a teachers' retirement system Plan I retiree must notify the teachers' retirement system when that retiree exceeds seventy-five days of employment for a public educational institution during a school year.

(3) If the retiree is employed under a written contract and is employed by a public educational institution for more than seventy-five days during a school year, the retiree's pension benefits cease. Any pension benefits

paid to the retiree after he or she has been employed for more than seventy-five days in a school year will be treated as an overpayment by the department.

(4) If the retiree is employed by a public educational institution as a substitute and is employed for more than seventy-five days during a school year, the retiree's monthly pension benefit will be reduced by five percent for each day of employment beyond the seventy-five day limit until the monthly pension benefit is reduced to zero. Any pension benefits paid in excess of the amount allowed by this subsection will be treated as an overpayment by the department.

(5) A retiree's original monthly retirement allowance will be reinstated the day following termination of employment in a public educational institution, or at the end of the school year, whichever comes first.

(6) A teacher's Plan I retiree who enters the employment of a public educational institution may elect to return to membership. In that case the retiree's monthly retirement allowance will cease as of the first of the month that the member enters employment.

(7) Service as an independent contractor for a public educational institution shall not be considered employment for purposes of this section.

[Statutory Authority: RCW 41.50.050 and 41.32.570. 91-21-084, § 415-112-540, filed 10/18/91, effective 11/18/91. Statutory Authority: RCW 41.50.050(6) and 41.50.090. 78-03-023 (Order IV), § 415-112-540, filed 2/15/78. Formerly WAC 462-28-040.]

WAC 415-112-720 Background and purpose. (1) Background - chapter 249, Laws of 1990 (Substitute House Bill No. 2643) provides that the department shall adopt rules establishing additional survivor benefit options for retiring eligible members of teachers' retirement systems (TRS), Plan I and Plan II, chapter 41.32 RCW. Under the law as amended, upon application for retirement for service or for disability, a retiring TRS member (Plan I or Plan II) is allowed to select a retirement option that pays the member a reduced monthly retirement allowance and creates a survivor's benefit. If a TRS member selects a survivor's benefit option, upon the retired member's death, a portion of the member's reduced monthly retirement allowance as designated will be continued throughout the life of and paid to a designated survivor, by either a joint and one hundred percent survivor option, or a joint and fifty percent survivor option. The member must provide the written consent of his or her spouse, if married, to the option selected under this section. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance (Option 3) and record the member's spouse as the beneficiary, in compliance with RCW 41.32.530(2) and 41.32.785(2), as amended.

(2) Purpose - this chapter is intended to provide permanent rules for the adoption of survivor benefit options required by chapter 249, Laws of 1990. These permanent rules shall become effective January 17, 1991.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-016, § 415-112-720, filed 1/7/91, effective 2/7/91.]

WAC 415-112-722 Definitions for purposes of WAC 415-112-720 through 415-112-727. (1) "Survivor" means a person who has an insurable interest in the member's life. Such person shall be nominated by the member by written designation duly executed and filed with the department at the time of retirement.

(2) "Duly executed" means that all required forms or documents have been completed, signed and notarized, and filed with the department.

(3) "Spousal consent" means written evidence that the married member's spouse consents to the retirement option selected by the member. The spouse's notarized signature on the retirement application, when such application is duly executed and filed with the department, shall constitute "spousal consent."

(4) "Insurable interest" means (a) a reasonable expectation of monetary benefit from the continued life of the member; or (b) a relation of the parties to each other by blood or marriage.

(5) "Single life annuity" means an annuity based solely on the expected remaining life of the member, without regard to any benefits for the member's designated beneficiary or spouse.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-016, § 415-112-722, filed 1/7/91, effective 2/7/91.]

WAC 415-112-725 Married member's benefit selection--Spousal consent required. The member, if married, must provide the written consent of his or her spouse to the option selected under WAC 415-112-727. If a married member does not provide spousal consent, the department will pay the retired member a joint and fifty percent survivor benefit allowance and record the member's spouse as the beneficiary, in compliance with RCW 41.32.530(2) and 41.32.785(2), as amended.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-016, § 415-112-725, filed 1/7/91, effective 2/7/91.]

WAC 415-112-727 Options. Chapter 249, Laws of 1990 (SHB 2643), as it amends RCW 41.32.498, 41.32.530, 41.32.785 and 41.32.790, provides benefit options for retiring eligible members of either Plan I or Plan II. In addition, each Plan I option has a cost of living adjustment (COLA) option. The choice of option is to be made upon application for either service or disability retirement.

(1) Maximum benefit allowance. The retired member elects to receive the maximum benefit to which they are entitled, with no survivor or beneficiary allowance. Upon the retired member's death, any remaining balance in employee contributions is retained by the retirement system.

(2) Standard allowance. A retired member shall receive a monthly retirement allowance computed as provided in RCW 41.32.530 (Plan I) or 41.32.785 (Plan II) based solely on the single life of the member. Upon the retired member's death, all benefits cease. The remaining balance, if any, of the member's accumulated contributions shall be paid to the member's designated survivor, or to the member's surviving spouse, or to the

member's legal representative, in accordance with RCW 41.32.530 and 41.32.785.

(3) Joint and one hundred percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive the same monthly reduced retirement allowance for the duration of the survivor's life.

(4) Joint and fifty percent allowance. A retired member shall receive a reduced monthly retirement allowance based on the joint life expectancy of the member and the designated survivor nominated by written designation duly executed and filed with the department at the time of retirement. Upon the retired member's death, the survivor shall receive one half of the member's monthly retirement allowance for the duration of the survivor's life.

[Statutory Authority: RCW 34.05.050 and 1990 c 249. 91-03-016, § 415-112-727, filed 1/7/91, effective 2/7/91.]

Chapter 415-114 WAC

ASSESSMENT OF INTEREST CHARGES ON EMPLOYERS' OVERDUE PAYMENTS

WAC

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| 415-114-010 | Repealed. |
| 415-114-020 | Repealed. |
| 415-114-030 | Repealed. |
| 415-114-040 | Repealed. |
| 415-114-050 | Repealed. |
| 415-114-055 | Repealed. |
| 415-114-060 | Repealed. |
| 415-114-070 | Repealed. |
| 415-114-100 | Purpose. |
| 415-114-200 | Definitions. |
| 415-114-300 | What is considered an overdue payment of an obligation owed to the department. |
| 415-114-400 | Assessment of interest charge. |
| 415-114-500 | Assessment of interest charge on accrued obligations. |
| 415-114-550 | Assessment of interest charge on debit balance forward. |
| 415-114-600 | Billing of interest charges. |
| 415-114-700 | Erroneous charges of interest. |

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

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| 415-114-010 | Purpose. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-010, filed 6/14/91, effective 7/15/91; 91-11-061, § 415-114-010, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-020 | Definitions. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-020, filed 6/14/91, effective 7/15/91; 91-11-061, § 415-114-020, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-030 | What is considered an overdue payment of an obligation owed to the department. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-030, filed 6/14/91, effective |

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| | 7/15/91; 91-11-061, § 415-114-030, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-040 | Assessment of interest charge. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-040, filed 6/14/91, effective 7/15/91; 91-11-061, § 415-114-040, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-050 | Assessment of interest charge on accrued obligations. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-050, filed 6/14/91, effective 7/15/91; 91-11-061, § 415-114-050, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-055 | Assessment of interest charge on debit balance forward. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-055, filed 6/14/91, effective 7/15/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-060 | Billing of interest charges. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-060, filed 6/14/91, effective 7/15/91; 91-11-061, § 415-114-060, filed 5/16/91, effective 6/16/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |
| 415-114-070 | Erroneous charges of interest. [Statutory Authority: Chapter 34.05 RCW, RCW 41.50.050 and 41.50.120. 91-13-049, § 415-114-070, filed 6/14/91, effective 7/15/91.] Repealed by 91-19-062, filed 9/16/91, effective 10/17/91. Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. |

WAC 415-114-010 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-020 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-030 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-040 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-050 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-055 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-060 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-070 Repealed. See Disposition Table at beginning of this chapter.

WAC 415-114-100 Purpose. These rules relate to the implementation of RCW 41.50.120 which provides the department of retirement systems the authority to assess interest charges on employers' overdue payments of obligations owed to the department. These rules are

intended to encourage employers to pay obligations in a timely manner.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-100, filed 9/16/91, effective 10/17/91.]

WAC 415-114-200 Definitions. As used in this chapter, unless a different meaning is plainly required by the context:

(1) "Department" – refers to the department of retirement systems established pursuant to chapter 41.50 RCW as now existing or hereafter amended;

(2) "Employers" – refers to all employers within the retirement systems administered by the department as defined in RCW 41.50.030;

(3) "Obligations owed to the department" – include, but are not limited to, employer and employee contributions;

(4) "Close of business day" – refers to 5:00 p.m. of a business day.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-200, filed 9/16/91, effective 10/17/91.]

WAC 415-114-300 What is considered an overdue payment of an obligation owed to the department. Payment for a calendar month, or any portion thereof, shall be made to the department on or before the 15th day of the following calendar month. Payment is overdue if not received within three business days following the 15th day of the following calendar month. Payment must be received by the department or credited to the department's account before the close of business on the third business day following the 15th day of the following calendar month.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-300, filed 9/16/91, effective 10/17/91.]

WAC 415-114-400 Assessment of interest charge. (1) When a payment is overdue, interest will be charged in the following manner:

A 1% simple interest charge will be assessed against the employer's balance due on account multiplied by the number of the days past due divided by 30.40 (annual average number of days in a month). The balance due on the account is the total of the obligations owed to the department, less payments received. The interest obligation shall not be compounded.

(2) Interest charges of less than five dollars will not be billed.

(3) Interest charges will be based upon the employer's monthly contribution report as received by the department. If the employer's contributions have not been received in a timely manner as stated in WAC 415-114-300, interest charges will be based on an average of contribution reports processed from the prior six months. Such interest charges will then be adjusted when the late contribution report is received and processed.

(4) Interest will be charged for overdue obligations owed to the department for reports and current obligations which are due on or before June 15, 1991. Current

obligations are all obligations except debit balance forwards as defined in WAC 415-114-550.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-400, filed 9/16/91, effective 10/17/91.]

WAC 415-114-500 Assessment of interest charge on accrued obligations. Employers will be given until June 15, 1991, to pay the total balance due to the department on all obligations, including those accrued and owing to the department prior to May 1991 obligations. Accrued obligations not paid by the close of business on the third business day after June 15, 1991, will be assessed an interest charge in accordance with WAC 415-114-400.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-500, filed 9/16/91, effective 10/17/91.]

WAC 415-114-550 Assessment of interest charge on debit balance forward. Employers will be given until August 15, 1991, to pay the total debit balance forward. Debit balance forwards are obligations accrued and owing to the Department prior to March 1989 and not paid subsequently. Debit balance forwards not paid by the close of business day on the third business day after August 15, 1991, will be assessed an interest charge in accordance with WAC 415-114-400. Employers with a credit balance forward will not have their credit balance forward applied to current obligations until August 15, 1991. Credit balance forwards are credits given prior to March 1989.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-550, filed 9/16/91, effective 10/17/91.]

WAC 415-114-600 Billing of interest charges. Interest charges assessed against an employer for overdue payments will appear on the employer's monthly accounts receivable statement. Interest charges assessed on a monthly accounts receivable statement are due and payable by the close of the third business day after the 15th day of the following calendar month in accordance with WAC 415-114-300.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-600, filed 9/16/91, effective 10/17/91.]

WAC 415-114-700 Erroneous charges of interest. If the department erroneously charges interest against an employer, the department will credit the employer's account an amount equal to the erroneous interest that was charged. Employers who believe that they have been erroneously charged interest must submit to the department written proof prior to the department making a determination regarding the cancellation of the interest charge.

[Statutory Authority: RCW 41.50.050, 41.50.120 and chapter 34.05 RCW. 91-19-062, § 415-114-700, filed 9/16/91, effective 10/17/91.]

Chapter 415-115 WAC
ASSESSMENT OF AN ADDITIONAL
ADMINISTRATIVE FEE

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| WAC | |
| 415-115-010 | Purpose. |
| 415-115-020 | Definitions. |
| 415-115-030 | Assessment of additional administrative fee. |
| 415-115-040 | What is considered an untimely report. |
| 415-115-050 | What is considered an inaccurate report. |
| 415-115-060 | Deficiencies in reporting. |
| 415-115-070 | Evaluation of reports and assessment of additional administrative fee. |
| 415-115-080 | Determination of additional administrative fee. |
| 415-115-090 | Maximum additional administrative fee allowable for the public employees', teachers', and law enforcement officers' and fire fighters' retirement systems. |
| 415-115-100 | Maximum additional administrative fee allowable for the judges, judicial, and Washington state patrol retirement systems. |
| 415-115-110 | Billing of the additional administrative fee. |
| 415-115-120 | Correction of additional administrative fee billing. |

WAC 415-115-010 Purpose. These rules relate to the implementation of RCW 41.50.110(3) which provides the department of retirement systems the authority to assess additional administrative fees related to increased costs incurred by the department in processing deficient reports. These rules are intended to encourage employers to report timely and accurate member information.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-010, filed 6/12/91, effective 7/13/91.]

WAC 415-115-020 Definitions. As used in this chapter, unless a different meaning is plainly required by the context:

1) "Department" refers to the department of retirement systems established pursuant to chapter 41.50 RCW as now existing or hereafter amended.

2) "Employers" refers to all employers within the retirement systems administered by the department, as defined in RCW 41.50.030.

3) "Reports" refers to the department of retirement systems transmittal report sent each month by employers to the department.

4) "Close of business" refers to 5:00 p.m. of a business day.

5) "Standard administrative fee" for employers in the public employees', teachers', and law enforcement officers' and fire fighters' retirement systems refers to the administrative fee provided for under RCW 41.50.110, 41.40.080, 41.32.401, and 41.26.070; for employers in the judges, judicial, and Washington state patrol retirement systems refers to the biennial appropriation that the department receives for administering each system.

6) "Additional administrative fee" refers to the fee provided for under RCW 41.50.110(3) which is related to increased costs incurred by the department in processing deficient reports.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-020, filed 6/12/91, effective 7/13/91.]

WAC 415-115-030 Assessment of additional administrative fee. 1) An employer who fails to submit timely and accurate reports to the department will be assessed an additional fee related to the increased costs incurred by the department to process the deficient reports.

2) Every six months, the department will determine the amount of the fee to be assessed by evaluating the timeliness and accuracy of the reports submitted by employers in the preceding six months. If those reports are either untimely or inaccurate, the department will assess an additional administrative fee. This additional administrative fee will not exceed fifty percent of the standard administrative fee.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-030, filed 6/12/91, effective 7/13/91.]

WAC 415-115-040 What is considered an untimely report. Reports for a calendar month, or any portion thereof, are due on or before the 15th day of the following calendar month. Reports are considered overdue if not received by the close of business on the third business day after the 15th of the following calendar month.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-040, filed 6/12/91, effective 7/13/91.]

WAC 415-115-050 What is considered an inaccurate report. Reports are inaccurate if they cannot be processed or if they contain errors.

1) Examples of reports which cannot be processed include, but are not limited to, reports which contain unreadable information or reports which are submitted on improper media.

2) Examples of errors include, but are not limited to, invalid codes, incorrect plan or system assignments, incorrect member social security numbers, or incorrect dollar totals.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-050, filed 6/12/91, effective 7/13/91.]

WAC 415-115-060 Deficiencies in reporting. Any report which is overdue or which is inaccurate is considered a deficient report. Each day a report is late, each report which cannot be processed, or each error contained in a report constitutes a single deficiency in reporting. Employers are notified of reporting deficiencies each month through the department of retirement systems transmittal deficiency report.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-060, filed 6/12/91, effective 7/13/91.]

WAC 415-115-070 Evaluation of reports and assessment of additional administrative fee. Beginning with July 1991 reports which are due in the department on or before August 15, 1991, the department will evaluate reports for timeliness and accuracy under these rules.

Beginning January 15, 1992 and every six months thereafter, the department will assess an additional administrative fee on employers who have reported late or inaccurately during the preceding six-month period. The six-month periods used to evaluate the timeliness and accuracy of reports shall be January through June and July through December.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-070, filed 6/12/91, effective 7/13/91.]

WAC 415-115-080 Determination of additional administrative fee. Every six months, the department will determine the additional administrative fee that may be assessed to employers who have submitted untimely or inaccurate reports. This fee will be determined as follows:

1) The department will determine the total increased costs incurred for processing late or inaccurate reports during the preceding six-month period. Costs related to processing deficient data include, but are not limited to, costs of personnel, equipment, services and facilities.

2) The department will determine the total number of deficiencies reported by all employers during each six-month period.

3) The department will determine the unit cost for processing each deficiency in reporting for each six-month period. The unit cost is determined by dividing the total cost incurred by the department for processing late or inaccurate reports by the total number of deficiencies in reporting.

4) The department will determine the additional administrative fee to charge each employer for each six-month period. The fee shall be an amount equal to the unit cost for processing each deficiency in reporting multiplied by the total number of deficiencies reported by an employer.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-080, filed 6/12/91, effective 7/13/91.]

WAC 415-115-090 Maximum additional administrative fee allowable for the public employees', teachers', and law enforcement officers' and fire fighters' retirement systems. The maximum additional administrative fee that may be charged to employers in the public employees' retirement system, the teachers' retirement system, and the law enforcement officers' and fire fighters' retirement system for any six-month period shall not exceed fifty percent of the standard administrative fee due for that six-month period. In instances where the standard administrative fee rate changes during the six-month period, the new standard administrative fee rate will be applied beginning with the month in which the new rate becomes effective. The maximum additional administrative fee that may be assessed is determined as follows:

1) If the additional administrative fee as determined in accordance with WAC 415-115-080 is less than fifty percent of the standard administrative fee, the additional administrative fee is the maximum fee allowable.

2) If the additional administrative fee as determined in accordance with WAC 415-115-080 is greater than or equal to fifty percent of the standard administrative fee, fifty percent of the standard administrative fee is the maximum fee allowable. The standard administrative fee will be calculated in accordance with Chapter 415-116 WAC.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-090, filed 6/12/91, effective 7/13/91.]

WAC 415-115-100 Maximum additional administrative fee allowable for the judges, judicial, and Washington state patrol retirement systems. The standard administrative fee for employers in the judges retirement system, the judicial retirement system, and the Washington state patrol retirement system for a six-month period is one-fourth of the biennial appropriation the department receives for administering each system. The maximum additional administrative fee that may be charged to employers in the judges, judicial, and Washington state patrol retirement systems for any six-month period shall not exceed fifty percent of the standard administrative fee due for that six-month period. The maximum additional administrative fee that may be assessed is determined as follows:

1) If the additional administrative fee as determined in accordance with WAC 415-115-080 is less than fifty percent of the standard administrative fee, the additional administrative fee is the maximum fee allowable.

2) If the additional administrative fee as determined in accordance with WAC 415-115-080 is greater than or equal to fifty percent of the standard administrative fee, fifty percent of the standard administrative fee is the maximum fee allowable.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-100, filed 6/12/91, effective 7/13/91.]

WAC 415-115-110 Billing of the additional administrative fee. Additional administrative fees assessed against an employer for late or inaccurate reporting will appear on the January and July accounts receivable statements. Additional administrative fees appearing on the January and July accounts receivable statements are due and payable by the 15th day of the following calendar month. Payment is overdue if not received before the close of business on the third business day after the 15th day of the following calendar month in accordance with WAC 415-114-030.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-110, filed 6/12/91, effective 7/13/91.]

WAC 415-115-120 Correction of additional administrative fee billing. In instances where an additional administrative fee has been assessed incorrectly, the department will credit the employer's account in the amount of the incorrect assessment. An employer must provide suitable verification of the incorrectness of the assessment. An employer will be credited only for those

reporting deficiencies charged to the employer for which the employer is not responsible.

[Statutory Authority: Chapter 43.05 [34.05] RCW, RCW 41.50.050 and 41.50.110(3). 91-13-030, § 415-115-120, filed 6/12/91, effective 7/13/91.]

Chapter 415-116 WAC ADMINISTRATIVE FEE RATE

WAC

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| 415-116-010 | Purpose. |
| 415-116-020 | Definitions. |
| 415-116-030 | Administrative fee rate. |
| 415-116-040 | Criteria for changing administrative fee rate. |
| 415-116-050 | Current administrative fee rate. |

WAC 415-116-010 Purpose. These rules relate to the implementation of RCW 41.50.110, 41.26.070, 41.32.401, and 41.40.080 which provide the department of retirement systems the authority to set an administrative fee rate to cover costs incurred by the Department to operate the state retirement systems.

[Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-010, filed 6/12/91, effective 7/13/91.]

WAC 415-116-020 Definitions. As used in this chapter, unless a different meaning is plainly required by the context:

1) "Department" refers to the department of retirement systems established pursuant to chapter 41.50 RCW as now existing or hereafter amended.

2) "Director" refers to the director of the department of retirement systems.

3) "Employers" refers to all employers within the retirement systems administered by the department as defined in RCW 41.50.030; with the exception of the Washington state patrol retirement system, the judges' retirement system and the judicial retirement system.

[Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-020, filed 6/12/91, effective 7/13/91.]

WAC 415-116-030 Administrative fee rate. The administrative fee rate that the department sets will be reviewed annually by the director. It is within the director's discretion to change the administrative fee rate at any time. If a change is necessary, then the department will inform employers of this decision through the department's employer notice. Changes will be made based on the criteria provided for in WAC 415-116-040 and will be changed in accordance with the Administrative Procedure Act.

[Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-030, filed 6/12/91, effective 7/13/91.]

WAC 415-116-040 Criteria for changing administrative fee rate. The director will use the following criteria in determining whether the administrative fee rate should change. The department's projected revenue for

upcoming fiscal years will be compared with the department's projected administrative costs for the same upcoming fiscal years. If the projected revenues exceed the projected costs, the department, in its discretion, may reduce the administrative fee rate. If projected revenues are less than the projected administrative costs, at the director's discretion, the department may increase the administrative fee rate.

[Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.]

WAC 415-116-050 Current administrative fee rate.

The department's current administrative fee rate is .0022 of the reportable monthly member compensation. This administrative fee rate is applicable to all employers described in WAC 415-116-020(3). This administrative fee rate shall remain in effect until the director makes a change in accordance with the Administrative Procedure Act.

[Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.]

Title 417 WAC REDISTRICTING COMMISSION

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Chapter 417-01 WAC ADMINISTRATIVE PROCEDURES

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WAC 417-01-100 Purpose. The purpose of these rules is to establish administrative rules for the Washington state redistricting commission and to implement the provisions of article 2, section 43 of the state constitution and chapter 44.05 RCW.

[Statutory Authority: RCW 44.05.080(1). 91-20-006, § 417-01-100, filed 9/19/91, effective 10/20/91.]

WAC 417-01-105 Description of organization. The Washington state redistricting commission is a five member commission appointed in accordance with article 2, section 43 of the state constitution and chapter 44.05 RCW. The membership consists of four voting