

# Title 415 WAC

## RETIREMENT SYSTEMS, DEPARTMENT OF

### Chapters

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### DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

#### Chapter 415-116

#### ADMINISTRATIVE FEE RATE

- 415-116-010** Purpose. [Statutory Authority: RCW 41.50.110, 41.26-070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-010, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
- 415-116-020** Definitions. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-020, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
- 415-116-030** Administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-030, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50-050.
- 415-116-040** Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.
- 415-116-050** Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

#### Chapter 415-210 TEACHERS' RETIREMENT SYSTEM PLAN III—DEFINED CONTRIBUTION PLAN

- 415-210-020** Contribution rate options for TRS Plan III members. [Statutory Authority: RCW 41.34.040 and 41.50.050. WSR 97-01-013, § 415-210-020, filed 12/6/96, effective 12/27/96.] Repealed by WSR 01-01-059, filed 12/12/00, effective 1/12/01. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW.

#### Chapter 415-504 DEFINITIONS

- 415-504-010** Accumulated deferrals. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-110.
- 415-504-020** Beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-120.
- 415-504-030** Compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-130.
- 415-504-040** Deferred compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-040, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-140.
- 415-504-050** Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-050, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-150.
- 415-504-060** Eligible employee. [Statutory Authority: RCW 41.50-050 and 41.50.780(11). WSR 96-16-020, § 415-504-060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-160.
- 415-504-070** Employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-070, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-170.
- 415-504-080** Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-080, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-180.
- 415-504-090** Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-190.
- 415-504-100** Participation agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-100, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770,

	[41.50.]780 and 41.50.050. Recodified as § 415-501-200.		
415-504-110	Separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-210.		
	<b>Chapter 415-508 ADMINISTRATION</b>		
415-508-010	Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-310.	415-512-050	Modification of deferral or investment option(s). [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-050, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-450.
415-508-020	Department to adopt rules and regulations. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-300.	415-512-070	Suspension and reinstatement of deferrals. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-070, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-070, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-470.
415-508-030	Department and employee retirement benefits board actions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-350.	415-512-075	Investment options. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-075, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-075, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-475.
415-508-040	Department to maintain records of accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-040, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-330.	415-512-080	Designation of beneficiaries. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-080, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-080, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-480.
415-508-050	Deferred compensation accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-340.	415-512-085	Distribution to participant after separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-085, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-485.
	<b>Chapter 415-512 PARTICIPATION IN THE PLAN</b>	415-512-086	Distribution in the event of death of participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-086, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-486.
415-512-010	Enrollment. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-410.	415-512-087	Distribution in event of death of beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-087, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-487.
415-512-015	Plan to plan transfers. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-015, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-015, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-415.	415-512-090	Elections regarding distribution. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-090, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.780(1) and 41.50.050. WSR 97-05-009, § 415-512-090, filed 2/7/97, effective 3/10/97. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-490.
415-512-020	Deferral limit. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-020, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-420.	415-512-095	Domestic relations orders. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-095, filed 9/30/98, effective 10/31/98.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-495.
415-512-030	Catch-up provision. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-030, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-030, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-430.	415-512-110	Distribution of deferrals. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-110, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-495.
415-512-040	Department may disallow deferral. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-		

tive 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-500.

**Chapter 415-524**  
**UNFORESEEABLE EMERGENCY**

415-524-010 Unforeseeable emergency. [Statutory Authority: RCW 41.50.050, WSR 98-20-047, § 415-524-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-524-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-510.

**Chapter 415-528**  
**LEAVE OF ABSENCE**

415-528-010 Leave of absence. [Statutory Authority: RCW 41.50-050 and 41.50.780(11). WSR 96-16-020, § 415-528-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-520.

**Chapter 415-532**  
**AMENDMENT OR TERMINATION OF PLAN**

415-532-010 Termination of plan. [Statutory Authority: RCW 41.50-050 and 41.50.780(11). WSR 96-16-020, § 415-532-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-530.

415-532-020 Amendment of plan. [Statutory Authority: RCW 41.50-050 and 41.50.780(11). WSR 96-16-020, § 415-532-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-540.

**Chapter 415-536**  
**RELATIONSHIP TO OTHER PLANS**

415-536-010 Retirement and Social Security not reduced. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-536-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-550.

**Chapter 415-540**  
**TRANSFER IN LIEU OF CASH**

415-540-010 Assets in lieu of cash. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-540-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-560.

**Chapter 415-544**  
**NONASSIGNABILITY CLAUSE**

415-544-010 Accumulated deferrals not assignable. [Statutory Authority: RCW 41.50.050, WSR 98-20-047, § 415-544-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-544-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-570.

**Chapter 415-548**  
**ASSETS**

415-548-010 Plan assets. [Statutory Authority: RCW 41.50.050, WSR 98-20-047, § 415-548-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-548-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-580.

**Chapter 415-552**  
**PARTICIPATION BY DEPARTMENT OFFICERS AND EMPLOYEES AND MEMBERS OF THE EMPLOYEE RETIREMENT BENEFITS BOARD**

415-552-010 Participation by department officers and employees and members of the employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50-780(11). WSR 96-16-020, § 415-552-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-590.

**Chapter 415-556**  
**EMPLOYER PARTICIPATION**

415-556-010 Employer contributions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-556-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-600.

**Chapter 415-560**  
**INVESTMENT RESPONSIBILITY**

415-560-010 Investment responsibility. [Statutory Authority: RCW 41.50.050, WSR 98-20-047, § 415-560-010, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-560-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-610.

**Chapter 415-564**  
**DEPARTMENT POWERS**

415-564-010 Plan prevails. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-360.

415-564-020 Decision binding. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-370.

415-564-030 Department to interpret. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-305.

415-564-040 Tax status not guaranteed. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-040, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-320.

415-564-050 Department may require court order. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-380.

415-564-060 Delegation of authority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-564-060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-390.

**Chapter 415-568**  
**APPLICABLE LAW**

415-568-010 Plan to conform to state law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00.

	Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-710.		
415-568-020	Plan to conform to federal law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-720.		effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
	<b>Chapter 415-600</b>		
	<b>DEPENDENT CARE ASSISTANCE SALARY REDUCTION PROGRAM OVERVIEW</b>		
415-600-010	Dependent care assistance salary reduction program established. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-010, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50-050(5) and 41.04.640.	415-600-270	May DRS limit the maximum salary reduction for highly compensated employees? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-270, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-020	What is DCAP? [Statutory Authority: RCW 41.50-050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-020, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-280	How will DRS process my salary reduction? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-280, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-030	DCAP is a separate program. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-030, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-290	When does my participation in DCAP terminate? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-290, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-040	Interpretation of DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-040, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-310	Do my expenses qualify for DCAP reimbursement? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-310, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-310, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-110	Definitions used in DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-110, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-410	How do I request reimbursement for DCAP expenses? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-410, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-410, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-210	How do I enroll in DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-210, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-210, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-420	How does DRS process DCAP reimbursement claims? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-420, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-220	What is a salary reduction agreement? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-220, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-430	How will I know how much money is available in my dependent care account? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-430, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-230	May I change the terms of my SRA during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04-600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-230, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-440	What happens to the balance of my DCAP account at the end of the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-440, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-240	What is a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-240, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-450	What happens to the money in my dependent care account if I terminate employment? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-450, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-250	How much may I set aside in my dependent care account each plan year? [Statutory Authority: RCW 41.50-050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-250, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.	415-600-510	DCAP administration. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-510, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
415-600-260	What is "earned income" for purposes of DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-260, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-260, filed 10/22/01,	415-600-520	What are the limits on my rights under DCAP? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-520, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
		415-600-610	Can my rights be assigned or attached? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-610, filed 10/22/01, effective 11/22/01.] Repealed by

- WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-620 Who is responsible for determining my tax liability? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-620, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- 415-600-630 What if I receive more reimbursement than I should? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-630, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.
- Chapter 415-610**
- DEPENDENT CARE ASSISTANCE SALARY REDUCTION PLAN**
- 415-610-010 Plan established. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-610-015 Separate plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-610-020 Interpretation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-610-030 General description of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- Reviser's note:** Later promulgation, see chapter 415-600 WAC.
- Chapter 415-630**
- DEFINITIONS**
- 415-620-010 Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-015 Dependent care account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-020 Dependent care expenses. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-025 Eligible employee. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-025, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-030 Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-035 Internal Revenue Code. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-035, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.
- 415-620-040 Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-045 Plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-045, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-050 Plan year. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-620-055 Qualifying person(s). [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-055, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- Reviser's note:** Later promulgation, see chapter 415-600 WAC.
- Chapter 415-630**
- PARTICIPATION**
- 415-630-010 Participation in plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-020 Salary reduction agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-025 May I change or revoke the terms of my salary reduction agreement (SRA) during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.645, U.S.C. 125, 26 C.F.R. Part I (Tax Treatment of Cafeteria Plans). WSR 01-11-053, § 415-630-025, filed 5/10/01, effective 5/15/01.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-630-030 What constitutes a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.645, U.S.C. 125, 26 C.F.R. Part I (Tax Treatment of Cafeteria Plans). WSR 01-11-053, § 415-630-030, filed 5/10/01, effective 5/15/01. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- Reviser's note:** Later promulgation, see chapter 415-600 WAC.
- Chapter 415-640**
- BENEFITS**
- 415-640-010 Plan benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-640-020 Maximum benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-640-030 Reduction of benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.

Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-650

##### REIMBURSEMENT OF DEPENDENT CARE EXPENSES

- 415-650-010 Submittal of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-650-020 Payment of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-650-030 Report to participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-650-040 Deadline for submitting claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-650-050 Forfeiture of unexpended funds. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-660

##### SOURCE OF REIMBURSEMENT

- 415-660-010 Salary reduction account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-660-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-660-020 Rights of participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-660-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-670

##### TERMINATION OF PARTICIPATION

- 415-670-010 Termination of participation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-670-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-680

##### ADMINISTRATION

- 415-680-010 Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-680-020 Delegation of authority. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01.

415-680-030

Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Proper proof. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-680-040

Genuineness of documents. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-680-050

Reliance on information. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-680-060

Condition of participation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-060, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-680-070

Decision binding. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-070, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-690

##### TERMINATION OR AMENDMENT OF PLAN

- 415-690-010 Termination or amendment of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-690-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.

#### Chapter 415-695

##### MISCELLANEOUS

- 415-695-010 Communication to employees. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-695-020 Nonassignability of rights. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-695-030 No guarantee of tax consequences. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.
- 415-695-040 Indemnification of employer by participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

**Reviser's note:** Later promulgation, see chapter 415-600 WAC.