

**WSR 23-05-087**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**RETIREMENT SYSTEMS**

[Filed February 14, 2023, 2:14 p.m.]

Subject of Possible Rule Making: Law enforcement officers' and firefighters' (LEOFF) Plans 1 and 2 benefit enhancements and taxation.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 41.50.050.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: This rule will clarify provisions of 2022 legislation that offers new retirement benefits for LEOFF Plans 1 and 2. In addition, the rule will bring WAC language into alignment with Internal Revenue Service taxation requirements.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Bianca Stoner, Department of Retirement Systems, P.O. Box 48380, Olympia WA 98504-8380, phone 360-664-7291, TTY 711, email [drs.rules@drs.wa.gov](mailto:drs.rules@drs.wa.gov), website [www.drs.wa.gov/sitemap/rules/](http://www.drs.wa.gov/sitemap/rules/).

February 14, 2023  
Bianca Stoner  
Rules Coordinator