

**WSR 23-16-124**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**RETIREMENT SYSTEMS**

[Filed August 1, 2023, 11:42 a.m.]

Subject of Possible Rule Making: SECURE Act 2.0 Deduction of medical premiums by former public safety officers.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 41.50.050; and the SECURE Act 2.0, part of the Consolidated Appropriations Act of 2023 (P.L. 117-328).

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Until recently, former public safety officers needed to have medical premiums deducted from their pension in order to qualify for a tax deduction, but under the federal SECURE Act 2.0, they can now deduct \$3,000 in medical premiums directly from their taxes. The department of retirement systems (DRS) needs to revise WAC language to reflect this change.

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, DRS, P.O. Box 48380, Olympia, WA 98504-8380, phone 360-664-7291, TTY 711, email drs.rules@drs.wa.gov, website [www.drs.wa.gov/rules](http://www.drs.wa.gov/rules).

August 1, 2023  
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