Chapter 41.24 RCW
VOLUNTEER FIREFIGHTERS' AND RESERVE OFFICERS' RELIEF AND PENSIONS

Sections

41.24.010 Definitions.
41.24.020 Enrollment of firefighters—Death, disability, retirement benefits.
41.24.023 Retired participant may resume volunteer service—Board approval required.
41.24.030 Volunteer firefighters' relief and pension principal fund created—Reserve officers' relief and pension principal fund created—Composition—Investment—Use—Treasurer's report.
41.24.035 Legal, medical expenses—May be paid from earnings of the principal funds and administrative fund.
41.24.040 Fees, when payable—Interest—Effect of nonpayment.
41.24.050 Emergency medical technicians or first aid vehicle operators—Restriction on retirement system membership.
41.24.060 Board of trustees—How constituted.
41.24.070 Officers of board—Record of proceedings—Forms.
41.24.080 Duties of board and state board—Disbursements.
41.24.090 Meetings.
41.24.100 Compelling attendance of witnesses—Oaths—Rules and regulations.
41.24.110 Reimbursement of physicians and medical staff.
41.24.120 Hearing of application for benefits—Appeal to state board.
41.24.130 Quorum—Vote on allowance of claims.
41.24.140 Guardian may be appointed.
41.24.150 Disability payments.
41.24.155 Vocational rehabilitation—Purpose—Costs—Administration—Discretion of state board.
41.24.160 Death benefits.
41.24.170 Retirement pensions.
41.24.1701 Purchasing retirement pension coverage—Criteria.
41.24.172 Retirement pensions—Options—Election.
41.24.175 Disability or retirement payments—Computation according to latest legislative expression.
41.24.176 Disability or retirement payments—Construction.
41.24.180 Lump sum payments.
41.24.185 Lump sum payments—Monthly pension under fifty dollars.
41.24.190 Proof of service.
41.24.200 Service need not be continuous nor in a single department or agency.
41.24.210 Report of accident—Time limitation for filing report and claim.
41.24.215 Injured volunteer—Recovery from third party.
41.24.220 Hospitalization, surgery, etc.
41.24.230 Funeral and burial expenses.
41.24.240 Benefits not transferable or subject to legal process—Exceptions—Chapter not exclusive.
41.24.245 Payments to spouse or ex spouse pursuant to court order.
41.24.250 State board for volunteer firefighters and reserve officers—Composition—Terms—Vacancies—Oath.

41.24.260 State board for volunteer firefighters and reserve officers—Meetings—Quorum.
41.24.270 State board for volunteer firefighters and reserve officers—Compensation—Travel expenses.
41.24.280 State board for volunteer firefighters and reserve officers—Attorney general is legal advisor.
41.24.290 State board for volunteer firefighters and reserve officers—Powers and duties.
41.24.300 State board for volunteer firefighters and reserve officers—Vouchers, warrants.
41.24.310 State board for volunteer firefighters and reserve officers—Secretary, duties, compensation.
41.24.320 State board for volunteer firefighters and reserve officers—State actuary to provide actuarial services.
41.24.330 Emergency medical service districts—Board of trustees—Creation.
41.24.340 Emergency medical service districts—Board of trustees—Officers—Annual report.
41.24.400 Reserve officers—Enrollment—Limitations.
41.24.410 Reserve officers—Credit for service.
41.24.430 Reserve officers—Eligibility for benefit.
41.24.450 Reserve officers—Municipality adoption of relief benefits.
41.24.460 Reserve officers—Board of trustees.
41.24.800 Payment of tax liability—2023 c 73.
41.24.801 Administration—2023 c 73.
41.24.900 Construction—Chapter applicable to state registered domestic partnerships—2009 c 521.

Prior acts relating to volunteer firefighters' relief and pensions: (1) 1935 c 121 (repealed by 1945 c 261 s 27).

(2) Benefits extended to volunteer firefighters of fire protection districts: 1943 c 137.

Fire protection districts: Title 52 RCW.

Firefighters' relief and pensions: Chapters 41.16, 41.18 RCW.

RCW 41.24.010 Definitions. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Administrative fund" means the volunteer firefighters' and reserve officers' administrative fund created under RCW 41.24.030.

(2) "Appropriate legislation" means an ordinance when an ordinance is the means of legislating by any municipality, and resolution in all other cases.

(3) "Board of trustees" or "local board" means: (a) For matters affecting firefighters, a firefighter board of trustees created under RCW 41.24.060; (b) for matters affecting an emergency worker, an emergency medical service district board of trustees created under RCW 41.24.330; or (c) for matters affecting reserve officers, a reserve officer board of trustees created under RCW 41.24.460.

(4) "Emergency worker" means any emergency medical service personnel, regulated by chapters 18.71 and 18.73 RCW, who is a member

of an emergency medical service district but shall not include emergency medical service personnel who are eligible for participation in the Washington public employees' retirement system, with respect to periods of service rendered in such capacity.

(5) "Fire department" means any regularly organized fire department or emergency medical service district consisting wholly of volunteer firefighters, or any part-paid and part-volunteer fire department duly organized and maintained by any municipality: PROVIDED, That any such municipality wherein a part-paid fire department is maintained may by appropriate legislation permit the full-paid members of its department to come under the provisions of chapter 41.16 RCW.

(6) "Firefighter" includes any firefighter or emergency worker who is a member of any fire department of any municipality but shall not include firefighters who are eligible for participation in the Washington law enforcement officers' and firefighters' retirement system or the Washington public employees' retirement system, with respect to periods of service rendered in such capacity.

(7) "Municipal corporation" or "municipality" includes any county, city, town or combination thereof, fire protection district, local law enforcement agency, or any emergency medical service district or other special district, authorized by law to protect life or property within its boundaries through a fire department, emergency workers, or reserve officers.

(8) "Participant" means:

(a) For the volunteer firefighters' plan:

(i) For purposes of relief, any firefighter or emergency worker; and

(ii) For purposes of retirement pension, any firefighter or emergency worker who is or may become eligible to receive a benefit of any type under the retirement provisions of this chapter, or whose beneficiary may be eligible to receive any such benefit; and

(b) For the reserve officers' plan:

(i) For purposes of relief, any reserve officer who is or may become eligible for relief under this chapter; and

(ii) For purposes of retirement pension, any reserve officer who is or may become eligible to receive a benefit of any type under the retirement provisions of this chapter, or whose beneficiary may be eligible to receive any such benefit.

(9) "Performance of duty" or "performance of service" shall be construed to mean and include any work in and about company quarters, any fire station, any law enforcement office or precinct, or any other place under the direction or general orders of the chief or other officer having authority to order such member to perform such work; performing other officially assigned duties that are secondary to his or her duties as a firefighter, emergency worker, or reserve officer such as maintenance, public education, inspections, investigations, court testimony, and fund-raising for the benefit of the department; being on call or on standby under the orders of the chief or designated officer of the department, except at the individual's home or place of business; responding to, working at, or returning from an alarm of fire, emergency call, or law enforcement duties; drill or training; or any work performed of an emergency nature in accordance with the rules and regulations of the fire department or local law enforcement agency.

(10) "Principal fund" means either the volunteer firefighters' relief and pension principal fund created under RCW 41.24.030 or the

reserve officers' relief and pension principal fund created in RCW 41.24.030(2).

(11) "Relief" means all medical, death, and disability benefits available under this chapter that are made necessary from death, sickness, injury, or disability arising in the performance of duty, including benefits provided under RCW 41.24.110, 41.24.150, 41.24.160, 41.24.175, 41.24.220, and 41.24.230, but does not include retirement pensions provided under this chapter.

(12) "Reserve officer" means the same as defined by the Washington state criminal justice training commission under chapter 43.101 RCW, but shall not include enforcement officers who are eligible for participation in the Washington law enforcement officers' and firefighters' retirement system or the Washington public employees' retirement system, with respect to periods of service rendered in such capacity.

(13) "Retired participant" means any participant who is at least sixty-five years of age and has been retired by the board of trustees under RCW 41.24.170 and has been in receipt of a monthly pension for no less than three months.

(14) "Retirement pension" means retirement payments for the performance of service, as provided under RCW 41.24.170, 41.24.172, 41.24.175, 41.24.180, and 41.24.185.

(15) "State board" means the state board for volunteer firefighters and reserve officers. [2023 c 73 s 5. Prior: 2010 c 60 s 2; 2006 c 26 s 1; 2005 c 37 s 1; 1999 c 148 s 1; 1995 c 11 s 1; 1993 c 331 s 1; 1989 c 91 s 8; 1970 ex.s. c 6 s 18; 1955 c 263 s 1; 1945 c 261 s 1; Rem. Supp. 1945 s 9578-15.]

Finding—Intent—2023 c 73: See note following RCW 41.24.800.

Effective date—1989 c 91: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1989." [1989 c 91 s 27.]

Construction—Saving—1955 c 263: "Any provisions of chapter 41.24 RCW inconsistent with the provisions of this act are hereby repealed: PROVIDED, That such repeal shall not affect any act or proceeding had or pending, under such provision repealed, but the same shall be construed and prosecuted as though such provision had not been repealed." [1955 c 263 s 12.]

Severability—1945 c 261: "If any provision of this act, or the application thereof to any person or circumstance, is held invalid, the remainder of the act, and the application of such provision to other persons or circumstances, shall not be affected thereby. If any section, subsection, sentence, clause or phrase of this act is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this act. The legislature hereby declares that it would have passed this act and each section, subsection, clause and phrase thereof irrespective of the fact that any one or more of the other sections, subsections, sentences, clauses and phrases be declared unconstitutional." [1945 c 261 s 26.]

Construction—Saving—1945 c 261: "Chapter 121, Laws of 1935 (sections 9578-1 to 9578-11, inclusive, Remington's Revised Statutes,

also Pierce's Perpetual Code 773-37 to -57), is hereby repealed: PROVIDED, That such repeal shall not be construed as affecting any act done or right acquired, or obligation incurred, or proceedings had or pending, under said act repealed, but the same shall be continued and prosecuted as though such act had not been repealed." [1945 c 261 s 27.]

Fire protection district having full paid fire department: RCW 41.16.240.

RCW 41.24.020 Enrollment of firefighters—Death, disability, retirement benefits. (1) Every municipal corporation maintaining and operating a regularly organized fire department shall make provision by appropriate legislation for the enrollment of every firefighter under the relief provisions of this chapter for the purpose of providing protection for all its firefighters and their families from death, sickness, injury, or disability arising in the performance of their duties as firefighters. Nothing in this chapter shall prohibit any municipality from providing such additional protection for relief as it may deem proper.

(2) Any municipal corporation maintaining and operating a regularly organized fire department may make provision by appropriate legislation allowing any member of its fire department to enroll under the retirement pension provisions of this chapter.

(3) Every municipal corporation shall make provisions for the collection and payment of the fees provided under this chapter, and shall continue to make such provisions for all firefighters who come under this chapter as long as they shall continue to be members of its fire department. [1999 c 148 s 2; 1989 c 91 s 9; 1945 c 261 s 2; Rem. Supp. 1945 s 9578-16.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.023 Retired participant may resume volunteer service—Board approval required. (1) A local municipality may, at its discretion, permit a retired participant to make application to the local board to resume volunteer service as a firefighter, under the following conditions:

(a) A retired participant who chooses to resume volunteer service is not eligible for disability payments pursuant to RCW 41.24.150 in the event that the retired participant becomes disabled as the result of the performance of his or her duties.

(b) Prior to permitting a retired participant to resume volunteer service, a local board shall require that a retired participant submit to annual examinations by a physician or other medical staff. A retired participant may resume volunteer service only if the examining physician or other medical staff certifies each year that the retired participant meets appropriate medical and health standards. Physicians and medical staff that examine retired participants shall be reimbursed by the local municipality, and report to the local and state boards, consistent with RCW 41.24.110.

(c) A local municipality that elects to permit retired participants to resume volunteer service shall be required to pay an additional annual charge based on the increased cost of medical and

relief benefits for retired participants. The amount of the additional annual charge shall be set by the state board, in consultation with the state actuary.

(2) No period of volunteer service performed by a retired participant may be used in calculating a retirement pension under RCW 41.24.170.

(3) The legislature reserves the right to amend or repeal this section in the future and no participant, retired participant, or beneficiary has a contractual right to resume volunteer service while in receipt of a retirement pension. [2010 c 60 s 1.]

RCW 41.24.030 Volunteer firefighters' relief and pension principal fund created—Reserve officers' relief and pension principal fund created—Composition—Investment—Use—Treasurer's report. (1) The volunteer firefighters' relief and pension principal fund is created in the state treasury as a trust fund for the benefit of the volunteer firefighter and emergency worker participants covered by this chapter consisting of:

(a) All bequests, fees, gifts, emoluments, or donations given or paid to the fund;

(b) An annual fee for each member of its fire department to be paid by each municipal corporation for the purpose of affording relief provided in this chapter for firefighters as follows:

(i) Fifty dollars for each volunteer or part-paid member of its fire department;

(ii) A sum equal to one and one-half of one percent of the annual salary attached to the rank of each full-paid member of its fire department, prorated for 1970 on the basis of services prior to March 1, 1970;

(c) An annual fee for each emergency worker of an emergency medical service district paid by the district that is sufficient to pay the full costs of covering the emergency worker under the relief provisions of this chapter, including operating expenses. The state board shall determine the amount of this fee based on the latest actuarial valuation of the system;

(d) Where a municipal corporation has elected to make the retirement pension provisions of this chapter available to members of its fire department, an annual fee of ninety dollars for each of its firefighters electing to enroll, forty-five dollars of which shall be paid by the municipality and forty-five dollars of which shall be paid by the firefighter. However, nothing in this section prohibits any municipality from voluntarily paying the firefighters' fee for this retirement pension coverage;

(e) Where an emergency medical service district has elected to make the retirement pension provisions of this chapter available to its emergency workers, for each emergency worker electing to enroll: (i) An annual fee of forty-five dollars shall be paid by the emergency worker; and (ii) an annual fee paid by the emergency medical service district that, together with the forty-five dollar fee per emergency worker, is sufficient to pay the full costs of covering the emergency worker under the retirement pension benefits provided under this chapter, including operating expenses. The state board shall determine the amount of this fee based on the latest actuarial valuation of the system. However, nothing in this section prohibits any emergency

medical service district from voluntarily paying the emergency workers' fees for this retirement pension coverage;

(f) Moneys transferred from the administrative fund, as provided under subsection (5) of this section, which may only be used to pay relief and retirement pensions for firefighters; and

(g) Earnings from the investment of moneys in the volunteer firefighters' principal fund.

(2) The reserve officers' relief and pension principal fund is created in the state treasury as a trust fund for the benefit of the reserve officer participants covered by this chapter consisting of:

(a) All bequests, fees, gifts, emoluments, or donations given or paid to the fund;

(b) Where a municipal corporation has elected to make relief provisions of this chapter available to its reserve officers, an annual fee for each reserve officer paid by the municipal corporation that is sufficient to pay the full costs of covering the reserve officer under the relief provisions of this chapter, including operating expenses. The state board shall determine the amount of this fee based on the latest actuarial valuation of the system;

(c) Where a municipal corporation has elected to make the retirement pension provisions of this chapter available to its reserve officers, for each reserve officer electing to enroll: (i) An annual fee of $45 shall be paid by the reserve officer; and (ii) an annual fee paid by the municipal corporation that, together with the $45 fee per reserve officer, is sufficient to pay the full costs of covering the reserve officer under the retirement pension benefits provided under this chapter, including operating expenses. The state board shall determine the amount of this fee based on the latest actuarial valuation of the system. However, nothing in this section prohibits any municipal corporation from voluntarily paying the reserve officers' fees for this retirement pension coverage;

(d) Moneys transferred from the administrative fund, as provided under subsection (5) of this section, which may only be used to pay relief and retirement pensions for reserve officers; and

(e) Earnings from the investment of moneys in the reserve officers' principal fund.

(3)(a) The state investment board shall have full power to invest, reinvest, manage, contract, sell, comingle, or exchange investments acquired from that portion of the amounts credited to the principal funds as is not, in the judgment of the state board, required to meet current withdrawals. Investments shall be made in the manner prescribed by RCW 43.84.150 and not otherwise.

(b) All bonds, investments, or other obligations purchased by the state investment board shall be placed in the custody of the state treasurer, and he or she shall collect the principal thereof and interest thereon when due.

(4)(a) The interest, earnings, and proceeds from the sale and redemption of any investments held by the principal fund and invested by the state investment board shall be credited to and form a part of the principal fund, less the allocation to the state investment board expense account pursuant to RCW 43.33A.160.

(b) Subject to restrictions contained in this chapter, all amounts credited to the principal fund shall be available for making the benefit payments required by this chapter. Amounts credited to each separate principal fund shall only be available to make benefit payments for the members of that specific principal fund.

(c) The state treasurer shall make an annual report showing the condition of the funds.

(5) The volunteer firefighters' and reserve officers' administrative fund is created in the state treasury. Moneys in the fund, including unanticipated revenues under RCW 43.79.270, may be spent only after appropriation, and may be used only for operating expenses of the volunteer firefighters' relief and pension principal fund, the reserve officers' relief and pension principal fund, the operating expenses of the volunteer firefighters' and reserve officers' administrative fund, or for transfer from the administrative fund to the principal fund.

(a) During the 2025-2027 fiscal biennium:

(i) Moneys in the fund may be used for the office of the state actuary to evaluate whether the current annual allocation of fire insurance premium tax provides sufficient funding, together with member and employer contributions, to meet the plan's systematic actuarial required contributions while mitigating the risk of excess funding; and

(ii) The legislature may direct the state treasurer to transfer money in the volunteer firefighters' and reserve officers' administrative fund to the state general fund.

(b) Forty percent of all moneys received by the state from taxes on fire insurance premiums shall be paid into the state treasury and credited to the administrative fund.

(c) The state board shall compute a percentage of the amounts credited to the administrative fund to be paid into the principal fund.

(d) For the purpose of providing amounts to be used to defray the cost of administration of the principal and administrative funds, the state board shall ascertain at the beginning of each biennium and request from the legislature an appropriation from the administrative fund sufficient to cover estimated expenses for the biennium.

(6) Pursuant to section 3, chapter 73, Laws of 2023, on August 1, 2023, the state board will transfer an amount of funds from the principal account in subsection (1) of this section to the new principal account created in subsection (2) of this section. [2026 c 268 s 915; 2023 c 73 s 7; (2023 c 73 s 6 expired pursuant to 2023 c 73 s 11); 2020 c 144 s 1; 2005 c 37 s 2; 1999 c 148 s 3. Prior: 1995 c 45 s 1; 1995 c 11 s 3; 1992 c 97 s 1; 1991 sp.s. c 13 s 98; prior: 1989 c 194 s 1; 1989 c 91 s 1; 1986 c 296 s 4; 1982 1st ex.s. c 35 s 17; 1981 c 3 s 26; 1973 1st ex.s. c 170 s 1; 1970 ex.s. c 6 s 19; 1967 c 160 s 2; 1957 c 116 s 1; 1955 c 223 s 1; 1945 c 261 s 3; Rem. Supp. 1945 s 9578-17; prior: 1935 c 121 s 1; RRS s 9578-1.]

Effective date—2026 c 268: See note following RCW 28B.15.210.

Contingent effective date—Effective date—2023 c 73 ss 7 and 10: "(1) Section 7 of this act takes effect when chapter 144, Laws of 2020 takes effect.

(2) Section 10 of this act takes effect July 1, 2024." [2023 c 73 s 12.] Chapter 144, Laws of 2020 took effect February 5, 2024, pursuant to 2020 c 144 s 3 and 2023 c 73 s 13. Therefore, section 7 of this act took effect February 5, 2024.

Contingent expiration date—Expiration date—2023 c 73 ss 6 and 9: "(1) Section 6 of this act expires when chapter 144, Laws of 2020 takes effect.

(2) Section 9 of this act expires July 1, 2024." [2023 c 73 s 11.] Chapter 144, Laws of 2020 took effect February 5, 2024, pursuant to 2020 c 144 s 3 and 2023 c 73 s 13. Therefore, section 6 of this act expired February 5, 2024.

Finding—Intent—2023 c 73: See note following RCW 41.24.800.

Contingent effective date—2023 c 73; 2020 c 144: "Chapter 144, Laws of 2020 takes effect the later of January 1, 2021, or the date that the board for volunteer firefighters and reserve officers receives notice from the federal internal revenue service that the volunteer firefighters plan is a qualified employee benefit plan under federal law. The board must provide written notice of the effective date of this act to affected parties, the chief clerk of the house of representatives, the secretary of the senate, the office of the code reviser, and others as deemed appropriate by the board." [2023 c 73 s 13; 2020 c 144 s 3.] On February 9, 2024, the board for volunteer firefighters and reserve officers provided notice that the board received a favorable ruling from the internal revenue service on February 5, 2024. Therefore, chapter 144, Laws of 2020 took effect February 5, 2024.

Effective date—1992 c 97: "This act shall take effect July 1, 1992." [1992 c 97 s 3.]

Effective dates—1991 sp.s. c 13: See note following RCW 18.04.105.

Effective date—1989 c 194 ss 1, 2, and 3: "Sections 1, 2, and 3 of this act are necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1989." [1989 c 194 s 4.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Severability—Effective date—1986 c 296: See notes following RCW 48.14.020.

Severability—Effective dates—1982 1st ex.s. c 35: See notes following RCW 82.08.020.

Effective dates—Severability—1981 c 3: See notes following RCW 43.33A.010.

Effective date—1973 1st ex.s. c 170: "This 1973 amendatory act shall take effect on July 1, 1973." [1973 1st ex.s. c 170 s 5.]

Insurance premium taxes: RCW 48.14.020.

RCW 41.24.035 Legal, medical expenses—May be paid from earnings of the principal funds and administrative fund. (1) The state board

is authorized to pay from the earnings of the principal funds and administrative fund lawful obligations of the system for legal expenses and medical expenses which expenses are primarily incurred for the purpose of protecting the principal funds or are incurred in compliance with statutes governing such funds.

(2)(a) The term "legal expense" includes, but is not limited to, legal services provided through the legal services revolving fund, fees for expert witnesses, travel expenses, fees for court reporters, cost of transcript preparation, and reproduction of documents.

(b) The term "medical costs" includes, but is not limited to, expenses for the medical examination or reexamination of members or retirees, the costs of preparation of medical reports, and fees charged by medical professionals for attendance at discovery proceedings or hearings. [2023 c 73 s 8; 1999 c 148 s 4; 1989 c 194 s 2.]

Finding—Intent—2023 c 73: See note following RCW 41.24.800.

Effective date—1989 c 194 ss 1, 2, and 3: See note following RCW 41.24.030.

RCW 41.24.040 Fees, when payable—Interest—Effect of nonpayment. On or before the first day of March of each year, every municipality shall pay such amount as shall be due from it to the principal fund, together with the amounts collected from the participants. A participant shall not forfeit his or her right to participate in the relief provisions of this chapter by reason of the municipal corporation failing to pay the amount due from it. A participant shall not forfeit his or her right to participate in the retirement pension provisions of this chapter until after March 1st of the year in which the municipality fails to make the required payments. Where a municipality has failed to pay or remit the annual fees required within the time provided, such delinquent payment shall bear interest at the rate of one percent per month from March 1st until paid or remitted. Where a participant has forfeited his or her right to participate in the retirement provisions of this chapter that participant may be reinstated so as to participate to the same extent as if all fees had been paid by the payment of all back fees with interest at the rate of one percent per month provided he or she has at all times been otherwise eligible. [1999 c 148 s 5; 1995 c 11 s 5; 1989 c 91 s 10; 1945 c 261 s 4; Rem. Supp. 1945 s 9578-18. Prior: 1935 c 121 s 10; RRS s 9578-10.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.050 Emergency medical technicians or first aid vehicle operators—Restriction on retirement system membership. No person serving as an emergency medical technician or first aid vehicle operator under chapter 18.73 RCW shall be permitted to join the law enforcement officers' and firefighters' retirement system solely on the basis of such service. In no case shall the membership of any fire department coming under the provisions of this chapter be limited to less than fifteen firefighters. [2002 c 11 s 1; 1989 c 91 s 11;

1975-'76 2nd ex.s. c 67 s 1; 1945 c 261 s 5; Rem. Supp. 1945 s 9578-19. Prior: 1935 c 121 s 9; RRS s 9578-9.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.060 Board of trustees—How constituted. A firefighter board of trustees is created and established to administer this chapter in every municipal corporation maintaining a regularly organized fire department. A firefighter board of trustees shall consist of the mayor, city clerk or comptroller, and one councilmember of such municipality, the chief of the fire department, and one member of the fire department to be elected by the members of such fire department for a term of one year and annually thereafter. Where a municipality is governed by a board, the chair, one member of the board, and the secretary or clerk thereof shall serve as members of the firefighter board of trustees in lieu of the mayor, clerk or comptroller, and councilmember. [1999 c 148 s 6; 1981 c 213 s 7; 1945 c 261 s 6; 1943 c 137 s 2; Rem. Supp. 1945 s 9578-20. Prior: 1935 c 121 s 2; RRS s 9578-2.]

RCW 41.24.070 Officers of board—Record of proceedings—Forms. The mayor or chair of the board or commission of any municipality with a fire department, or his or her designee, shall be chair of the firefighter board of trustees, and the clerk or comptroller or secretary of any such municipality, board, or commission, or his or her designee, shall be the secretary-treasurer of the board of trustees.

The secretary shall keep a public record of all proceedings and of all receipts and disbursements made by the board of trustees, shall make an annual report of its expenses and disbursements with a full list of the beneficiaries of the principal fund in the municipality, and shall make all required reports to the state board. The state board shall provide all necessary forms to firefighter boards of trustees. [1999 c 148 s 7; 1969 c 118 s 1; 1945 c 261 s 7; Rem. Supp. 1945 s 9578-21. Prior: 1935 c 121 s 3; RRS s 9578-3.]

RCW 41.24.080 Duties of board and state board—Disbursements. The board of trustees of each municipal corporation shall provide for enrollment of all members of its fire department under the relief provisions of this chapter; provide for enrollment of all its reserve officers under the relief provisions of this chapter if it has extended these relief provisions to its reserve officers; receive all applications for the enrollment under the retirement pension provisions of this chapter when the municipality has extended these retirement pension provisions to its firefighters or reserve officers; provide for disbursements of relief; determine the eligibility of firefighters and reserve officers for retirement pensions; and pass on all claims and direct payment thereof from the principal fund to those entitled thereto. Vouchers shall be issued to the persons entitled thereto by the local board. It shall send to the state board, after each meeting, a voucher for each person entitled to payment from the principal fund, stating the amount of such payment and for what granted, which voucher shall be certified and signed by the chair and

secretary of the local board. The state board, after review and approval, shall cause a warrant to be issued on the principal fund for the amount specified and approved on each voucher. However, in retirement pension cases after the applicant's eligibility for pension is verified, the state board shall authorize the regular issuance of monthly warrants or electronic transfers of funds in payment of the retirement pension without further action of the board of trustees of any such municipality. [1999 c 148 s 8; 1989 c 91 s 12; 1969 c 118 s 2; 1955 c 263 s 9; 1945 c 261 s 8; Rem. Supp. 1945 s 9578-22. Prior: 1935 c 121 s 2; RRS s 9578-2.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.090 Meetings. A board of trustees shall meet on the call of its chair on a regular monthly meeting day when there is business to come before it. The chair shall be required to call a meeting on any regular meeting day at the request of any member of the fund or his or her beneficiary claiming any relief or retirement pension. [1999 c 148 s 9; 1945 c 261 s 9; Rem. Supp. 1945 s 9578-23.]

RCW 41.24.100 Compelling attendance of witnesses—Oaths—Rules and regulations. The board of trustees herein, in addition to other powers herein granted, shall have power to compel the attendance of witnesses to testify before it on all matters connected with the operation of this chapter, and its chair or any member of said board may administer oaths to such witnesses; to make all necessary rules and regulations for its guidance in conformity with the provisions of this chapter: PROVIDED, HOWEVER, That no compensation or emoluments shall be paid to any member of said board of trustees for any duties performed under this chapter as such trustees. [2012 c 117 s 37; 1945 c 261 s 10; Rem. Supp. 1945 s 9578-24. Prior: 1935 c 121 s 2; RRS s 9578-2.]

RCW 41.24.110 Reimbursement of physicians and medical staff. The local board shall make provisions for reimbursing regularly licensed practicing physicians and other medical staff who examine participants making application for membership. Physicians and other medical staff shall perform such services and operations and render all medical aid and care necessary for the recovery and treatment of participants on account of injury, sickness, or disability received while in the performance of duties and shall be paid for these services from the principal fund, but not in excess of the schedule of fees for like services approved by the director of labor and industries under Title 51 RCW. A physician or other medical staff, who is not approved by the local board, shall not receive or be entitled to any compensation from the principal fund as the private or attending physician or other private or attending medical staff of any participant. A person shall not have any right of action against the local board for the negligence of any physician or other medical staff who is reimbursed from the principal fund. Any physician or other medical staff who is reimbursed from the principal fund for providing service or care for a participant shall report his or her findings in writing to the local board and the state board. [1999 c 148 s 10;

1989 c 91 s 13; 1953 c 253 s 6; 1949 c 145 s 1; 1945 c 261 s 11; Rem. Supp. 1949 s 9578-25. Prior: 1935 c 121 s 2; RRS s 9578-2.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.120 Hearing of application for benefits—Appeal to state board. The local board shall initially hear and decide all applications for relief or retirement pensions under this chapter, subject to review by, or appeal by the proper person to, the state board where decision on such review or appeal shall be final and conclusive. [1999 c 148 s 11; 1969 c 118 s 3; 1955 c 263 s 10; 1945 c 261 s 12; Rem. Supp. 1945 s 9578-27. Prior: 1935 c 121 s 2; RRS s 9578-2.]

RCW 41.24.130 Quorum—Vote on allowance of claims. A majority of the board of trustees shall constitute a quorum, and no business shall be transacted when a majority is not present, and no claim shall be allowed where a majority of the board has not voted favorably thereon. [1945 c 261 s 13; Rem. Supp. 1945 s 9578-27. Prior: 1935 c 121 s 2; RRS s 9578-2.]

RCW 41.24.140 Guardian may be appointed. A local board may appoint a guardian whenever and wherever the claim of a participant or his or her beneficiary would, in the opinion of the local board, be best served by the appointment. The local board shall have full power to make and direct the payments under this chapter to any person entitled to the payments without the necessity of any guardianship or administration proceedings, when in its judgment, it shall determine it to be for the best interests of the beneficiary. [1999 c 148 s 12; 1989 c 91 s 14; 1945 c 261 s 14; Rem. Supp. 1945 s 9578-28. Prior: 1935 c 121 s 2; RRS s 9578-2.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.150 Disability payments. (1)(a) Whenever a participant becomes physically or mentally disabled, injured, or sick, in consequence or as the result of the performance of his or her duties, so as to be wholly prevented from engaging in each and every duty of his or her regular occupation, business, or profession, he or she shall be paid from the principal fund monthly, an amount (i) equal to his or her monthly wage as certified by the local board or (ii) two thousand five hundred fifty dollars, whichever is less, for a period not to exceed six months, or an amount equal to his or her daily wage as certified by the local board or eighty-five dollars, whichever is less, per day for such period as is part of a month, after which period, if the member is incapacitated to such an extent that he or she is thereby prevented from engaging in any occupation or performing any work for compensation or profit or if the member sustained an injury after October 1, 1978, which resulted in the loss or paralysis of both legs or arms, or one leg and one arm, or total loss of eyesight, but such injury has not prevented the member from engaging in an occupation or performing work for compensation or profit, he or

she is entitled to draw from the fund monthly, the sum of one thousand two hundred seventy-five dollars so long as the disability continues, except as *provided. However, if the participant has a wife or husband and/or a child or children unemancipated or under eighteen years of age, he or she is entitled to draw from the fund monthly the additional sums of two hundred fifty-five dollars because of the fact of his wife or her husband, and one hundred ten dollars because of the fact of each child unemancipated or under eighteen years of age, all to a total maximum amount of two thousand five hundred fifty dollars.

(b) Beginning on July 1, 2001, and each July 1st thereafter, the compensation amounts specified in (a)(ii) of this subsection shall be readjusted to reflect the percentage change in the consumer price index, calculated as follows: The index for the calendar year preceding the year in which the July calculation is made, to be known as "calendar year A," is divided by the index for the calendar year preceding calendar year A, and the resulting ratio is multiplied by the compensation amount in effect on June 30th immediately preceding the July 1st on which the respective calculation is made. For the purposes of this subsection, "index" means the same as the definition in RCW 2.12.037(1).

(2) The state board may at any time reopen the grant of such disability pension if the pensioner is gainfully employed, and may reduce it in the proportion that the annual income from such gainful employment bears to the annual income received by the pensioner at the time of his or her disability.

(3) Where a participant sustains a permanent partial disability the state board may provide that the injured participant receive a lump sum compensation therefor to the same extent as is provided for permanent partial disability under the workers' compensation act under Title 51 RCW in lieu of such monthly disability payments. [2001 c 134 s 1; 1999 c 148 s 13; 1996 c 57 s 1; 1989 c 91 s 2; 1987 c 185 s 10; 1986 c 163 s 1; 1981 c 21 s 1; 1975-'76 2nd ex.s. c 76 s 1; 1969 c 118 s 4; 1965 c 86 s 1; 1957 c 159 s 1; 1953 c 253 s 1; 1945 c 261 s 15; Rem. Supp. 1945 s 9578-29. Prior: 1935 c 121 s 4; RRS s 9578-4.]

***Reviser's note:** 1999 c 148 s 13 deleted "hereinafter."

Effective date—2001 c 134: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 2, 2001]." [2001 c 134 s 3.]

Effective date—1996 c 57: "This act shall take effect July 1, 1996." [1996 c 57 s 3.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Intent—Severability—1987 c 185: See notes following RCW 51.12.130.

Effective date—1981 c 21: "This amendatory act shall take effect July 1, 1981." [1981 c 21 s 6.]

Severability—1981 c 21: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1981 c 21 s 5.]

RCW 41.24.155 Vocational rehabilitation—Purpose—Costs—Administration—Discretion of state board. ***(Effective until June 30, 2027.)*** (1) One of the primary purposes of this section is to enable injured participants to return to their regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit. To this end, the state board shall utilize the services of individuals and organizations, public or private, whose experience, training, and interests in vocational rehabilitation and retraining qualify them to lend expert assistance to the state board in such programs of vocational rehabilitation as may be reasonable to make the participant return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit consistent with his or her physical and mental status. After evaluation and recommendation by such individuals or organizations and prior to final evaluation of the participant's permanent disability, if in the sole opinion of the state board, whether or not medical treatment has been concluded, vocational rehabilitation is both necessary and likely to enable the injured participant to return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit, the state board may, in its sole discretion, pay the cost as provided in subsection (3) or (4) of this section.

(2) When, in the sole discretion of the state board, vocational rehabilitation is both necessary and likely to make the participant return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit, then the following order of priorities shall be used:

(a) Return to the previous job with the same employer;

(b) Modification of the previous job with the same employer including transitional return to work;

(c) A new job with the same employer in keeping with any limitations or restrictions;

(d) Modification of a new job with the same employer including transitional return to work;

(e) Modification of the previous job with a new employer;

(f) A new job with a new employer or self-employment based upon transferable skills;

(g) Modification of a new job with a new employer;

(h) A new job with a new employer or self-employment involving on-the-job training;

(i) Short-term retraining and job placement.

(3)(a) Except as provided in (b) of this subsection, costs for vocational rehabilitation benefits allowed by the state board under subsection (1) of this section may include the cost of books, tuition, fees, supplies, equipment, transportation, child or dependent care, and other necessary expenses in an amount not to exceed four thousand dollars. This amount must be used within fifty-two weeks of the determination that vocational rehabilitation is permitted under this section.

(b) The expenses allowed under (a) of this subsection may include training fees for on-the-job training and the cost of furnishing tools and other equipment necessary for self-employment or reemployment. However, compensation or payment of retraining with job placement expenses under (a) of this subsection may not be authorized for a period of more than fifty-two weeks, except that such period may, in

the sole discretion of the state board, after its review, be extended for an additional fifty-two weeks or portion thereof by written order of the state board. However, under no circumstances shall the total amount of benefit paid under this section exceed four thousand dollars.

(4) In addition to the vocational rehabilitation expenditures provided for under subsection (3) of this section, an additional five thousand dollars may, upon authorization of the state board, be expended for: (a) Accommodations for an injured participant that are medically necessary for participation in an approved retraining plan; and (b) accommodations necessary to perform the essential functions of an occupation in which an injured participant is seeking employment, consistent with the retraining plan or the recommendations of a vocational evaluation. The injured participant's attending physician or licensed *advanced registered nurse practitioner must verify the necessity of the modifications or accommodations. The total expenditures authorized in this subsection shall not exceed five thousand dollars.

(5) The state board shall follow the established criteria set forth by the department of labor and industries to monitor the quality and effectiveness of rehabilitation services provided by the individuals and organizations used under subsection (1) of this section. The state board shall make referrals for vocational rehabilitation services based on these performance criteria.

(6) The state board may engage, where feasible and cost-effective, in a cooperative program with the state employment security department to provide job placement services under this section.

(7) Except as otherwise provided in this section, the vocational benefits provided for in this section are available to participants who have claims currently pending as of April 17, 2007, or whose injury occurred on or after January 1, 2006. [2007 c 57 s 1.]

***Reviser's note:** The term "advanced registered nurse practitioner" was changed to "advanced practice registered nurse" by 2024 c 239 s 1, effective June 30, 2027.

Effective date—2007 c 57: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 17, 2007]." [2007 c 57 s 2.]

RCW 41.24.155 Vocational rehabilitation—Purpose—Costs—Administration—Discretion of state board. ***(Effective June 30, 2027.)*** (1) One of the primary purposes of this section is to enable injured participants to return to their regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit. To this end, the state board shall utilize the services of individuals and organizations, public or private, whose experience, training, and interests in vocational rehabilitation and retraining qualify them to lend expert assistance to the state board in such programs of vocational rehabilitation as may be reasonable to make the participant return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit consistent with his or her physical and mental status. After evaluation and recommendation by such

individuals or organizations and prior to final evaluation of the participant's permanent disability, if in the sole opinion of the state board, whether or not medical treatment has been concluded, vocational rehabilitation is both necessary and likely to enable the injured participant to return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit, the state board may, in its sole discretion, pay the cost as provided in subsection (3) or (4) of this section.

(2) When, in the sole discretion of the state board, vocational rehabilitation is both necessary and likely to make the participant return to his or her regular occupation, business, or profession, or to engage in any occupation or perform any work for compensation or profit, then the following order of priorities shall be used:

(a) Return to the previous job with the same employer;

(b) Modification of the previous job with the same employer including transitional return to work;

(c) A new job with the same employer in keeping with any limitations or restrictions;

(d) Modification of a new job with the same employer including transitional return to work;

(e) Modification of the previous job with a new employer;

(f) A new job with a new employer or self-employment based upon transferable skills;

(g) Modification of a new job with a new employer;

(h) A new job with a new employer or self-employment involving on-the-job training;

(i) Short-term retraining and job placement.

(3)(a) Except as provided in (b) of this subsection, costs for vocational rehabilitation benefits allowed by the state board under subsection (1) of this section may include the cost of books, tuition, fees, supplies, equipment, transportation, child or dependent care, and other necessary expenses in an amount not to exceed four thousand dollars. This amount must be used within fifty-two weeks of the determination that vocational rehabilitation is permitted under this section.

(b) The expenses allowed under (a) of this subsection may include training fees for on-the-job training and the cost of furnishing tools and other equipment necessary for self-employment or reemployment. However, compensation or payment of retraining with job placement expenses under (a) of this subsection may not be authorized for a period of more than fifty-two weeks, except that such period may, in the sole discretion of the state board, after its review, be extended for an additional fifty-two weeks or portion thereof by written order of the state board. However, under no circumstances shall the total amount of benefit paid under this section exceed four thousand dollars.

(4) In addition to the vocational rehabilitation expenditures provided for under subsection (3) of this section, an additional five thousand dollars may, upon authorization of the state board, be expended for: (a) Accommodations for an injured participant that are medically necessary for participation in an approved retraining plan; and (b) accommodations necessary to perform the essential functions of an occupation in which an injured participant is seeking employment, consistent with the retraining plan or the recommendations of a vocational evaluation. The injured participant's attending physician or licensed advanced practice registered nurse must verify the

necessity of the modifications or accommodations. The total expenditures authorized in this subsection shall not exceed five thousand dollars.

(5) The state board shall follow the established criteria set forth by the department of labor and industries to monitor the quality and effectiveness of rehabilitation services provided by the individuals and organizations used under subsection (1) of this section. The state board shall make referrals for vocational rehabilitation services based on these performance criteria.

(6) The state board may engage, where feasible and cost-effective, in a cooperative program with the state employment security department to provide job placement services under this section.

(7) Except as otherwise provided in this section, the vocational benefits provided for in this section are available to participants who have claims currently pending as of April 17, 2007, or whose injury occurred on or after January 1, 2006. [2025 c 58 s 5093; 2007 c 57 s 1.]

Effective date—2025 c 58 ss 5058-5170: See note following RCW 7.68.030.

Explanatory note—2025 c 58: See note following RCW 1.16.050.

Effective date—2007 c 57: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [April 17, 2007]." [2007 c 57 s 2.]

RCW 41.24.160 Death benefits. (1)(a) Whenever a participant dies as the result of injuries received, or sickness contracted in consequence or as the result of the performance of his or her duties, the board of trustees shall order and direct the payment from the principal fund of (i) the sum of two hundred fourteen thousand dollars to his widow or her widower, or if there is no widow or widower, then to his or her dependent child or children, or if there is no dependent child or children, then to his or her dependent parents or either of them, or if there are no dependent parents or parent, then the death benefit shall be paid to the member's estate, and (ii)(A) the sum of one thousand two hundred seventy-five dollars per month to his widow or her widower, with (B) an additional amount of five hundred dollars per month paid to the legal guardian or surviving parent of each birth or legally adopted child, unemancipated or under eighteen years of age, and dependent upon the member for support at the time of his or her death.

(b) Beginning on July 1, 2001, and each July 1st thereafter, the compensation amounts specified in (a)(ii)(A) and (B) of this subsection shall be readjusted to reflect the percentage change in the consumer price index, calculated as follows: The index for the calendar year preceding the year in which the July calculation is made, to be known as "calendar year A," is divided by the index for the calendar year preceding calendar year A, and the resulting ratio is multiplied by the compensation amount in effect on June 30th immediately preceding the July 1st on which the respective calculation

is made. For the purposes of this subsection, "index" means the same as the definition in RCW 2.12.037(1).

(2) In the case provided for in this section, the monthly payment provided may be converted in whole or in part into a lump sum payment, not in any case to exceed twenty-five thousand dollars, equal or proportionate, as the case may be, to the actuarial equivalent of the monthly payment in which event the monthly payments shall cease in whole or in part accordingly or proportionately. Such conversion may be made either upon written application to the state board and shall rest in the discretion of the state board; or the state board is authorized to make, and authority is given it to make, on its own motion, lump sum payments, equal or proportionate, as the case may be, to the value of the annuity then remaining in full satisfaction of claims due to dependents. Within the rule under this subsection the amount and value of the lump sum payment may be agreed upon between the applicant and the state board. [2013 c 100 s 1; 2001 c 134 s 2. Prior: 1999 c 148 s 14; 1999 c 117 s 5; 1998 c 151 s 1; 1996 c 57 s 2; 1989 c 91 s 3; 1986 c 163 s 2; 1981 c 21 s 2; 1975-'76 2nd ex.s. c 76 s 2; 1973 1st ex.s. c 154 s 74; 1965 c 86 s 2; 1961 c 57 s 1; 1957 c 159 s 2; 1953 c 253 s 2; 1951 c 103 s 2; 1945 c 261 s 16; Rem. Supp. 1945 s 9578-30; prior: 1935 c 121 s 6; RRS s 9578-6.]

Effective date—2001 c 134: See note following RCW 41.24.150.

Effective date—1998 c 151: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 25, 1998]." [1998 c 151 s 2.]

Effective date—1996 c 57: See note following RCW 41.24.150.

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—Severability—1981 c 21: See notes following RCW 41.24.150.

Severability—1973 1st ex.s. c 154: See note following RCW 2.12.030.

RCW 41.24.170 Retirement pensions. (1) Except as provided in RCW 41.24.410, whenever any participant has been a member and served honorably for a period of ten years or more as an active member in any capacity, of any regularly organized fire department or law enforcement agency of any municipality in this state, and which municipality has adopted appropriate legislation allowing its firefighters or reserve officers to enroll in the retirement pension provisions of this chapter, and the participant has enrolled under the retirement pension provisions and has reached the age of sixty-five years, the board of trustees shall order and direct that he or she be retired and be paid a monthly pension from the principal fund as provided in this section.

(2)(a) Whenever a participant has been a member, and served honorably for a period of twenty-five years or more as an active member in any capacity, of any regularly organized volunteer fire department or law enforcement agency of any municipality in this

state, and he or she has reached the age of sixty-five years, and the annual retirement fee has been paid for a period of twenty-five years, the board of trustees shall order and direct that he or she be retired and such participant be paid a monthly pension of three hundred fifty dollars from the fund for the balance of that participant's life.

(b) Beginning the date that the state board receives a determination from the federal internal revenue service that this subsection (2)(b) does not exceed limits on deferred compensation from volunteer plans, but no sooner than July 1, 2022, whenever a participant is eligible for a benefit under (a) of this subsection, the board of trustees shall order and direct that he or she be retired and such participant be paid the monthly pension under (a) of this subsection plus ten dollars per month for each year that the retirement fee was paid beyond twenty-five years, from the fund for the balance of that participant's life.

(3) Whenever any participant has been a member, and served honorably for a period of twenty-five years or more as an active member in any capacity, of any regularly organized volunteer fire department or law enforcement agency of any municipality in this state, and the participant has reached the age of sixty-five years, and the annual retirement fee has been paid for a period of less than twenty-five years, the board of trustees shall order and direct that he or she be retired and that such participant shall receive a minimum monthly pension of one hundred dollars increased by the sum of ten dollars each month for each year the annual fee has been paid, but not to exceed three hundred fifty dollars, for the balance of the participant's life.

(4) No pension provided in this section may become payable before the sixty-fifth birthday of the participant, nor for any service less than twenty-five years: PROVIDED, HOWEVER, That:

(a) Any participant, who is older than fifty-nine years of age, less than sixty-five years of age, and has completed twenty-five years or more of service may irrevocably elect a reduced monthly pension in lieu of the pension that participant would be entitled to under this section at age sixty-five. The participant who elects this option shall receive the reduced pension for the balance of his or her life. The reduced monthly pension is calculated as a percentage of the pension the participant would be entitled to at age sixty-five. The percentage used in the calculation is based upon the age of the participant at the time of retirement as follows:

Age 60	Sixty percent
Age 61	Sixty-eight percent
Age 62	Seventy-six percent
Age 63	Eighty-four percent
Age 64	Ninety-two percent

(b) If a participant is age sixty-five or older but has less than twenty-five years of service, the participant is entitled to a reduced benefit. The reduced benefit shall be computed as follows:

(i) Upon completion of ten years, but less than fifteen years of service, a monthly pension equal to twenty percent of such pension as the participant would have been entitled to receive at age sixty-five after twenty-five years of service;

(ii) Upon completion of fifteen years, but less than twenty years of service, a monthly pension equal to thirty-five percent of such pension as the participant would have been entitled to receive at age sixty-five after twenty-five years of service; and

(iii) Upon completion of twenty years, but less than twenty-five years of service, a monthly pension equal to seventy-five percent of such pension as the participant would have been entitled to receive at age sixty-five after twenty-five years of service.

(c) If a participant with less than twenty-five years of service elects to retire after turning age sixty but before turning age sixty-five, the participant's retirement allowance is subject:

(i) First to the reduction under (b) of this subsection based upon the participant's years of service; and

(ii) Second to the reduction under (a) of this subsection based upon the participant's age. [2020 c 144 s 2; 2003 c 62 s 1. Prior: 1999 c 148 s 15; 1999 c 117 s 4; 1995 c 11 s 7; 1992 c 97 s 2; 1989 c 91 s 4; 1981 c 21 s 4; 1979 ex.s. c 157 s 1; 1973 1st ex.s. c 170 s 2; 1969 c 118 s 5; 1961 c 57 s 2; 1953 c 253 s 3; 1951 c 103 s 1; 1945 c 261 s 17; Rem. Supp. 1945 s 9578-31.]

Contingent effective date—2020 c 144: See note following RCW 41.24.030.

Effective date—2003 c 62: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2003." [2003 c 62 s 3.]

Effective date—1992 c 97: See note following RCW 41.24.030.

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—Severability—1981 c 21: See notes following RCW 41.24.150.

Effective date—1973 1st ex.s. c 170: See note following RCW 41.24.030.

RCW 41.24.1701 Purchasing retirement pension coverage—Criteria. (1) At any time prior to or upon retiring and prior to receiving any pension disbursements, a participant is allowed to:

(a) Purchase retirement pension coverage as provided in subsection (2) of this section for years of service credited prior to their enrollment in the pension system, and for which reinstatement of years of service is not available under RCW 41.24.040; or

(b) Purchase retirement pension coverage as provided in subsection (2) of this section for years of service that were lost due to the withdrawal of pension fees.

(2) The participant and/or the municipality must make payment for the purchase of retirement pension coverage by paying the actuarial value of the resulting benefit increase in a manner defined by the state board.

(3) Retirement pension coverage may only be purchased for the period in which service was performed as defined in RCW 41.24.010(9) and in a manner consistent with this section. [2012 c 239 s 1.]

RCW 41.24.172 Retirement pensions—Options—Election. Before beginning to receive the retirement pension provided for in RCW

41.24.170, the participant shall elect, in a writing filed with the state board, to have the retirement pension paid under either option 1 or 2, with option 2 calculated so as to be actuarially equivalent to option 1.

(1) Option 1. A participant electing this option shall receive a monthly pension payable throughout the participant's life. However, if the participant dies before the total retirement pension paid to the participant equals the amount paid on behalf of the participant into the principal fund, then the balance shall be paid to the participant's surviving spouse, or if there be no surviving spouse, then to the participant's legal representatives.

(2) Option 2. A participant electing this option shall receive a reduced monthly pension, which upon the participant's death shall be continued throughout the life of and paid to the participant's surviving spouse named in the written election filed with the state board, however, in the event that the surviving spouse dies before the participant, the participant's monthly retirement allowance shall increase, effective the first day of the following month, to the monthly amount that would have been received had the participant elected option 1. [1999 c 148 s 16; 1999 c 117 s 6; 1995 c 11 s 9; 1989 c 91 s 6.]

Reviser's note: This section was amended by 1999 c 117 s 6 and by 1999 c 148 s 16, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.175 Disability or retirement payments—Computation according to latest legislative expression. Payments to persons who are now receiving, or who may hereafter receive any disability or retirement payments under the provisions of chapter 41.24 RCW shall be computed in accordance with the last act enacted by the legislature relative thereto: PROVIDED HOWEVER, That nothing herein contained shall be construed as reducing the amount of any pension to which any firefighter shall have been eligible to receive under the provisions of section 1, chapter 103, Laws of 1951. [1989 c 91 s 15; 1959 c 9 s 1.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.176 Disability or retirement payments—Construction. The provisions of *this act are intended to be remedial and procedural and any benefits heretofore paid to recipients hereunder pursuant to any previous act are retroactively included and authorized as part of *this act. [1959 c 9 s 2.]

***Reviser's note:** "this act" appears in 1959 c 9, which is codified as RCW 41.24.175 and 41.24.176.

RCW 41.24.180 Lump sum payments. The board of trustees of any municipal corporation shall direct payment from the principal fund in the following cases:

(1) To any participant, upon his or her request, upon attaining the age of sixty-five years, who, for any reason, is not qualified to receive the monthly retirement pension provided under this chapter and who was enrolled in the retirement provisions and on whose behalf annual fees for retirement pension were paid, a lump sum amount equal to the amount paid into the fund by the participant.

(2) If any participant who has not completed at least ten years of service dies without having requested a lump sum payment under subsection (1) or (3) of this section, there shall be paid to the participant's surviving spouse, or if there be no surviving spouse, then to such participant's legal representatives, a lump sum amount equal to the amount paid into the fund by the participant. If any participant who has completed at least ten years of service dies other than as the result of injuries received or sickness contracted in consequence or as the result of the performance of his or her duties, without having requested a lump sum payment under subsection (1) or (3) of this section and before beginning to receive the monthly pension provided for in this chapter, the participant's surviving spouse shall elect to receive either:

(a) A monthly pension computed as provided for in RCW 41.24.170 actuarially adjusted to reflect option 2 of RCW 41.24.172 and further actuarially reduced to reflect the difference in the number of years between the participant's age at death and age sixty-five; or

(b) A lump sum amount equal to the amount paid into the principal fund by the participant and the municipality or municipalities in whose department he or she has served.

If there be no such surviving spouse, then there shall be paid to the participant's legal representatives a lump sum amount equal to the amount paid into the fund by the participant.

(3) If any participant retires from service before attaining the age of sixty-five years, the participant may make application for the return in a lump sum of the amount paid into the fund by himself or herself. [1999 c 148 s 17; 1989 c 91 s 5; 1975-'76 2nd ex.s. c 76 s 3; 1974 ex.s. c 26 s 1. Prior: 1973 1st ex.s. c 170 s 3; 1973 1st ex.s. c 154 s 75; 1961 c 57 s 3; 1945 c 261 s 18; Rem. Supp. 1945 s 9578-22.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—1973 1st ex.s. c 170: See note following RCW 41.24.030.

Severability—1973 1st ex.s. c 154: See note following RCW 2.12.030.

Conversion of death benefits to lump sum: RCW 41.24.160.

RCW 41.24.185 Lump sum payments—Monthly pension under fifty dollars. Any monthly pension, payable under this chapter, which will not amount to fifty dollars may be converted into a lump sum payment equal to the actuarial equivalent of the monthly pension. The conversion may be made either upon written application to the state board and shall rest at the discretion of the state board; or the state board may make, on its own motion, lump sum payments, equal or proportionate, as the case may be, to the value of the annuity then

remaining in full satisfaction of claims due. Any person receiving a monthly payment of less than twenty-five dollars at the time of September 1, 1979, may elect, within two years, to convert such payments into a lump sum payment as provided in this section. [2003 c 62 s 2; 1989 c 91 s 7.]

Effective date—2003 c 62: See note following RCW 41.24.170.

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.190 Proof of service. The filing of reports of enrollment shall be prima facie evidence of the service of the participants therein listed for the year of such report as to service rendered subsequent to July 6, 1945. Proof of service of firefighters [participants] prior to that date shall be by documentary evidence, or such other evidence reduced to writing and sworn to under oath, as shall be submitted to the state board and certified by it as sufficient. [1995 c 11 s 11; 1989 c 91 s 16; 1969 c 118 s 6; 1953 c 253 s 4; 1945 c 261 s 19; Rem. Supp. 1945 s 9578-33.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.200 Service need not be continuous nor in a single department or agency. The aggregate term of service of any participant need not be continuous nor need it be confined to a single fire department or law enforcement agency nor a single municipality in this state to entitle such participant to a retirement pension if the participant has been duly enrolled in a fire department or law enforcement agency of a municipality which has elected to extend the retirement pension provisions of this chapter to its firefighters or reserve officers at the time he or she becomes eligible for the retirement pension and has paid all fees prescribed. To be eligible to the full pension a participant must have an aggregate of twenty-five years service, have made twenty-five annual payments into the fund, and be sixty-five years of age at the time the participant commences drawing the pension provided for by this chapter, all of which twenty-five years service must have been in the fire department or law enforcement agency of a municipality or municipalities which have elected to extend the retirement pension provisions of this chapter to its firefighters or reserve officers. Nothing in this chapter shall require any participant having twenty-five years active service to continue as a firefighter or reserve officer and no participant who has completed twenty-five years of active service for which annual retirement pension fees have been paid and who continues as a firefighter or reserve officer shall be required to pay any additional annual pension fees. [1999 c 148 s 18; 1995 c 11 s 12; 1989 c 91 s 17; 1973 1st ex.s. c 170 s 4; 1961 c 57 s 4; 1953 c 253 s 5; 1945 c 261 s 20; Rem. Supp. 1945 s 9578-34.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—1973 1st ex.s. c 170: See note following RCW 41.24.030.

RCW 41.24.210 Report of accident—Time limitation for filing report and claim. A participant shall not receive relief for disability, sickness, or injuries received in the performance of his or her duties, unless there is filed with the board of trustees a report of accident, which report shall be subscribed to by the claimant, the head of the department, and the authorized attending physician, if there is one. A claim for benefits arising from disability, sickness, or injuries incurred in consequence or as a result of the performance of duties shall not be allowed by the state board unless there has been filed with it a report of accident within ninety days after its occurrence and a claim based thereon within one year after the occurrence of the accident on which such claim is based. The state board may require such other or further evidence as it deems advisable before ordering any relief. [1999 c 148 s 19; 1989 c 91 s 18; 1969 c 118 s 7; 1957 c 159 s 3; 1945 c 261 s 21; Rem. Supp. 1945 s 9578-35.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.215 Injured volunteer—Recovery from third party. (1) If an injured volunteer seeks damages from a third party, the state board may also seek recovery of actual costs from the responsible third party. A volunteer seeking damages from a third party is required to notify the state board about the legal proceeding.

(2) The state board is responsible for its proportionate share of the costs and attorneys' fees of the legal proceedings.

(3) Any recovery is subject to a lien by the state board for its share under this section.

(4) This section does not restrict or prohibit the state board's right to seek recovery from a third party when a volunteer firefighter is injured. [2005 c 37 s 3.]

RCW 41.24.220 Hospitalization, surgery, etc. Whenever any participant becomes injured, disabled, or sick in consequence or as the result of the performance of his or her duties by reason of which he or she is confined to any hospital or other medical facility, an amount not exceeding the daily ward rate of the hospital or regular fees for such service shall be allowed and paid from the principal fund. This allowance shall not be in lieu of but in addition to any other allowance provided in this chapter. In addition, the costs of surgery, medicine, laboratory fees, X-ray, special therapies, and similar additional costs shall be paid. When extended treatment, not available in the injured, disabled, or sick participant's home area, is required, the participant may be reimbursed for actual mileage to and from the place of extended treatment pursuant to RCW 43.03.060. [1999 c 148 s 20; 1989 c 91 s 19; 1975-'76 2nd ex.s. c 76 s 4; 1965 c 86 s 3; 1961 c 57 s 5; 1957 c 159 s 4; 1953 c 253 s 7; 1951 c 103 s 3; 1949 c 145 s 2; 1945 c 261 s 22; Rem. Supp. 1949 s 9578-36. Prior: 1935 c 121 s 5; RRS s 9578-5.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.230 Funeral and burial expenses. Upon the death of any participant resulting from injuries or sickness in consequence or as the result of the performance of his or her duties, the board of trustees shall authorize the issuance of a voucher for the sum of two thousand dollars, and upon the death of any participant who is receiving any disability payments provided for in this chapter, the board of trustees shall authorize the issuance of a voucher for the sum of five hundred dollars, to help defray the funeral expenses and burial of the participant, which voucher shall be paid in the manner provided for payment of other charges against the principal fund. [1999 c 148 s 21; 1989 c 91 s 20; 1986 c 163 s 3; 1981 c 21 s 3; 1975-'76 2nd ex.s. c 76 s 5; 1961 c 57 s 6; 1957 c 159 s 5; 1951 c 103 s 4; 1945 c 261 s 23; Rem. Supp. 1945 s 9578-37. Prior: 1935 c 121 s 7; RRS s 9578-7.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—Severability—1981 c 21: See notes following RCW 41.24.150.

RCW 41.24.240 Benefits not transferable or subject to legal process—Exceptions—Chapter not exclusive. (1) The right of any person to any future payment under the provisions of this chapter shall not be transferable or assignable at law or in equity, and none of the moneys paid or payable or the rights existing under this chapter, shall be subject to execution, levy, attachment, garnishment, or other legal process, or to the operation of any bankruptcy or insolvency law. This section shall not be applicable to any child support collection action taken under chapter 26.18, 26.23, or 74.20A RCW. Benefits under this chapter shall be payable to a spouse or ex-spouse to the extent expressly provided for in any court decree of dissolution or legal separation or in any court order or court-approved property settlement agreement incident to any court decree of dissolution or legal separation.

(2) Nothing in this chapter shall be construed to deprive any participant, eligible to receive a pension hereunder, from receiving a pension under any other act to which that participant may become eligible by reason of services other than or in addition to his or her services under this chapter.

(3) Subsection (1) of this section does not exempt any pension or other benefit received under this chapter from tax under Title 82A RCW. [2026 c 238 s 805; 1995 c 11 s 13. Prior: 1989 c 360 s 26; 1989 c 91 s 21; 1979 ex.s. c 205 s 3; 1957 c 159 s 6; 1945 c 261 s 24; Rem. Supp. 1945 s 9578-38.]

Findings—Intent—Effect of invalidation of 2026 c 238 s 201—Automatic expiration date and tax preference performance statement exemption—Necessity of act—Intent—Implementation by department of revenue—2026 c 238: See notes following RCW 82A.04.030.

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.245 Payments to spouse or ex spouse pursuant to court order. (1) If the state board or the secretary makes payments to a

spouse or ex spouse to the extent expressly provided for in any court decree of dissolution or legal separation or in any court order or court-approved property settlement agreement incident to a court decree of dissolution or legal separation, it shall be a sufficient answer to any claim of a beneficiary against the state board, the secretary, or the principal fund for the state board or secretary to show that the payments were made pursuant to a court decree.

(2) All payments made to a nonmember spouse or ex spouse pursuant to RCW 41.24.240 shall cease upon the death of such a nonmember spouse or ex spouse. Upon such a death, the state board and the secretary shall pay to the member his or her full monthly entitlement of benefits.

(3) The provisions of RCW 41.24.240 and this section shall apply to all court decrees of dissolution or legal separation and court-approved property settlement agreements, regardless of when entered, but shall apply only to those persons who have actually retired or who have requested withdrawal of any or all of their contributions to the principal fund: PROVIDED, That the state board or secretary shall not be responsible for making court-ordered divisions of withdrawals unless the order is filed with the state board at least thirty days before the withdrawal payment date. [1999 c 148 s 22; 1987 c 326 s 19.]

Effective date—1987 c 326: See RCW 41.50.901.

Mandatory assignment of retirement benefits to spouse or ex spouse: RCW 41.50.500 through 41.50.660.

RCW 41.24.250 State board for volunteer firefighters and reserve officers—Composition—Terms—Vacancies—Oath. The state board for volunteer firefighters and reserve officers is created to consist of five members who are participants under this chapter, at least three of whom are not receiving relief or retirement pension payments under this chapter, no two of whom shall be from the same congressional district. The members are appointed by the governor to serve overlapping terms of six years. Of members first appointed, one shall be appointed for a term of six years, one for five years, one for four years, one for three years, and one for two years. The governor may consider participants who are recommended for appointment by the appropriate state associations. Upon the expiration of a term, a successor shall be appointed by the governor for a term of six years. Any vacancy shall be filled by the governor for the unexpired term. Each member of the state board, before entering on the performance of his or her duties, shall take an oath that he or she will not knowingly violate or willingly permit the violation of any provision of law applicable to this chapter, which oath shall be filed with the secretary of state.

The state board is not unlawfully constituted and a member of the board is not ineligible to serve the remainder of the member's unexpired term on the board solely by reason of the establishment of new or revised boundaries for congressional districts. [2007 c 56 s 1; 1999 c 148 s 23; 1989 c 91 s 22; 1982 1st ex.s. c 30 s 11; 1955 c 263 s 2.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.260 State board for volunteer firefighters and reserve officers—Meetings—Quorum. The state board shall hold regular semiannual meetings in April and October of each year, and special meetings not more than once monthly at such times and places as may be called by the chair or by two of its members. No action shall be taken by the state board without the approval of two members. [2012 c 117 s 38; 1955 c 263 s 3.]

RCW 41.24.270 State board for volunteer firefighters and reserve officers—Compensation—Travel expenses. Each member of the state board shall be compensated in accordance with RCW 43.03.240. Each member shall also receive travel expenses, including going to and from meetings of the state board or other authorized business of the state board, in accordance with RCW 43.03.050 and 43.03.060. [1984 c 287 s 70; 1975-'76 2nd ex.s. c 34 s 87; 1969 c 118 s 8; 1955 c 263 s 4.]

Legislative findings—Severability—Effective date—1984 c 287: See notes following RCW 43.03.220.

Effective date—Severability—1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

RCW 41.24.280 State board for volunteer firefighters and reserve officers—Attorney general is legal advisor. The attorney general shall be the legal advisor for the state board. [1999 c 148 s 24; 1955 c 263 s 5.]

RCW 41.24.290 State board for volunteer firefighters and reserve officers—Powers and duties. The state board shall:

(1) Generally supervise and control the administration of this chapter;

(2) Promulgate, amend, or repeal rules and regulations not inconsistent with this chapter for the purpose of effecting a uniform and efficient manner of carrying out the provisions of this chapter and the purposes to be accomplished thereby, and for the government of boards of trustees of the municipalities of this state in the discharge of their functions under this chapter;

(3) Review any action, and hear and determine any appeal which may be taken from the decision of the board of trustees of any municipality made pursuant to this chapter;

(4) Take such action as may be necessary to secure compliance of the municipalities governed by this chapter and to provide for the collection of all fees and penalties which are, or may be, due and delinquent from any such municipality;

(5) Review the action of the board of trustees of any municipality authorizing any pension as provided by this chapter; and authorize the regular issuance of monthly warrants in payment thereof without further action of the board of trustees of such municipality;

(6) Require periodic reports from the recipient of any benefits under this chapter for the purpose of determining their continued eligibility therefor;

(7) Maintain such records as may be necessary and proper for the proper maintenance and operation of the principal fund, including

records of the names of every person enrolled under this chapter, and provide all necessary forms to enable local boards of trustees to effectively carry out their duties as provided by this chapter;

(8) Compel the taking of testimony from witnesses under oath before the state board, or any member or the secretary thereof, or before the local board of trustees or any member thereof, for the purpose of obtaining evidence, at any time, in connection with any claim or pension pending or authorized for payment. For such purpose the state board shall have the same power of subpoena as prescribed in RCW 51.52.100. Failure of any claimant to appear and give any testimony as herein provided shall suspend any rights or eligibility to receive payments for the period of such failure to appear and testify;

(9) Appoint a secretary to hold office at the pleasure of the state board, fix the secretary's compensation at such sum as it shall deem appropriate, and prescribe the secretary's duties not otherwise provided by this chapter. [1999 c 148 s 25; 1989 c 91 s 23; 1955 c 263 s 6.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.300 State board for volunteer firefighters and reserve officers—Vouchers, warrants. All expenses incurred by the state board shall be accomplished by vouchers signed by the secretary and one member of the state board and issued to the persons entitled thereto and sent to the proper state agency. The proper state agency shall issue a warrant on the principal fund or administrative fund for the amount specified. [1999 c 148 s 26; 1979 ex.s. c 157 s 2; 1969 c 118 s 9; 1955 c 263 s 7.]

RCW 41.24.310 State board for volunteer firefighters and reserve officers—Secretary, duties, compensation. The secretary shall maintain an office at Olympia at a place to be provided, wherein the secretary shall:

(1) Keep a record of all proceedings of the state board, which shall be public;

(2) Maintain a record of all members of the pension fund, including such pertinent information relative thereto as may be required by law or rule of the state board;

(3) Receive and promptly remit to the state treasurer all moneys received for the principal fund;

(4) Transmit periodically to the proper state agency for payment all claims payable from the principal fund, stating the amount and purpose of such payment;

(5) Certify monthly for payment a list of all persons approved for retirement pensions and the amount to which each is entitled; and

(6) Perform such other and further duties as shall be prescribed by the state board.

The secretary shall receive such compensation as shall be fixed by the state board, together with travel expenses in carrying out his or her duties authorized by the state board in accordance with RCW 43.03.050 and 43.03.060. [1999 c 148 s 27; 1989 c 91 s 24; 1975-'76 2nd ex.s. c 34 s 88; 1969 c 118 s 10; 1955 c 263 s 8.]

Effective date—1989 c 91: See note following RCW 41.24.010.

Effective date—Severability—1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

RCW 41.24.320 State board for volunteer firefighters and reserve officers—State actuary to provide actuarial services. The state actuary shall provide actuarial services for the state board. [1999 c 148 s 28; 1989 c 91 s 25.]

Effective date—1989 c 91: See note following RCW 41.24.010.

RCW 41.24.330 Emergency medical service districts—Board of trustees—Creation. An emergency medical service district board of trustees is created to administer this chapter in every county maintaining a regularly organized emergency medical service district. The emergency medical service district board shall consist of two of the members of the county legislative authority or their designees, the county auditor or the auditor's designee, the head of the emergency medical service district, and one emergency worker from the emergency medical service district to be elected by the emergency workers of the emergency medical service district for a term of one year and annually thereafter.

The emergency medical service district shall make provisions for the collection and payment of the fees provided under this chapter and shall continue to make such provisions for all emergency workers who come under this chapter as long as they shall continue to be members of the fire department. [1999 c 148 s 29; 1993 c 331 s 2.]

RCW 41.24.340 Emergency medical service districts—Board of trustees—Officers—Annual report. The chair of the county legislative authority, or the chair's designee, shall be chair of the emergency medical service district board of trustees, and the county auditor, or the auditor's designee, shall be the secretary-treasurer of the emergency medical service district board of trustees.

The secretary shall keep a public record of all proceedings and of all receipts and disbursements made by the emergency medical service district board of trustees, shall make an annual report of its expenses and disbursements with a full list of the beneficiaries of the principal fund in the county, and shall make all required reports to the state board. The state board shall provide all necessary forms to emergency worker boards of trustees. [1999 c 148 s 30; 1993 c 331 s 3.]

RCW 41.24.400 Reserve officers—Enrollment—Limitations. ***(Effective until June 30, 2029.)*** (1) Except as provided in subsection (2) of this section, any municipality may make provision by appropriate legislation and payment of fees required by *RCW 41.24.030(1) solely for the purpose of enabling any reserve officer to enroll under the retirement pension provisions of this chapter or fees required under *RCW 41.24.030(1) to pay for the costs of extending the relief provisions of this chapter to its reserve officers.

(2) A reserve officer is not eligible to receive a benefit under the retirement provisions of this chapter for service under chapter 41.26, 41.32, 41.35, 41.37, or 41.40 RCW.

(3) Every municipality shall make provisions for the collection and payment of the fees required under this chapter, and shall continue to make provisions for all reserve officers who come under this chapter as long as they continue to be employed as reserve officers.

(4) Except as provided under RCW 41.24.450, a reserve officer is not eligible to receive a benefit under the relief provisions of this chapter. [2007 c 492 s 7; 1999 c 148 s 31; 1998 c 307 s 4; 1995 c 11 s 2.]

***Reviser's note:** RCW 41.24.030 was amended by 2023 c 73 s 6, moving provisions for reserve officers to subsection (2).

RCW 41.24.400 Reserve officers—Enrollment—Limitations. ***(Effective June 30, 2029.)*** (1) Except as provided in subsection (2) of this section, any municipality may make provision by appropriate legislation and payment of fees required by RCW 41.24.030(2) solely for the purpose of enabling any reserve officer to enroll under the retirement pension provisions of this chapter or fees required under RCW 41.24.030(2) to pay for the costs of extending the relief provisions of this chapter to its reserve officers.

(2) A reserve officer is not eligible to receive a benefit under the retirement provisions of this chapter for service under chapter 41.26, 41.26A, 41.32, 41.35, 41.37, or 41.40 RCW.

(3) Every municipality shall make provisions for the collection and payment of the fees required under this chapter, and shall continue to make provisions for all reserve officers who come under this chapter as long as they continue to be employed as reserve officers.

(4) Except as provided under RCW 41.24.450, a reserve officer is not eligible to receive a benefit under the relief provisions of this chapter. [2026 c 261 s 428; 2007 c 492 s 7; 1999 c 148 s 31; 1998 c 307 s 4; 1995 c 11 s 2.]

Effective date—2026 c 261: See note following RCW 41.26A.505.

RCW 41.24.410 Reserve officers—Credit for service. Credit for service as a reserve officer shall not be counted for purposes of RCW 41.24.170 except as stated in this section: Within one year of an election to cover reserve officers under the retirement provisions of this chapter, the municipality must elect, on a one-time basis, one of the following:

(1)(a) To count credit for service only after July 23, 1995;

(b) To pay annual fees only for service after July 23, 1995; or

(2)(a) To count credit for all service as a reserve officer, but only if the actuarial cost, as determined by the state board, is paid by the municipality. The municipality may charge reserve officers for any portion of the cost; and

(b) To pay annual fees only for service after July 23, 1995; or

(3)(a) To count credit for all service as a reserve officer, but only if the actuarial cost, as determined by the state board, is paid

by the municipality. The municipality may charge reserve officers for any portion of the cost; and

(b) To pay annual fees for service prior to July 23, 1995, if:

(i) The reserve officer elects, within one year of the municipality's election under this section, to pay the annual fee plus one percent per month interest for each year of past service counted; and

(ii) The municipality pays the actuarial cost, as determined by the state board, of the benefit provided in (b) of this subsection. The municipality may charge reserve officers for any portion of the cost.

Payments under this section may be made in a lump sum or in a manner prescribed by the state board. [1995 c 11 s 4.]

RCW 41.24.430 Reserve officers—Eligibility for benefit. A reserve officer shall not receive a retirement benefit under this chapter unless he or she completes at least three years of service after July 23, 1995. [1995 c 11 s 8.]

RCW 41.24.450 Reserve officers—Municipality adoption of relief benefits. A municipality employing reserve officers may adopt appropriate legislation extending the relief provisions of this chapter to its reserve officers. The relief provisions of this chapter may not be extended to reserve officers if the municipality has extended industrial insurance coverage to its reserve officers under RCW 51.12.140 or 51.12.035(2), or any other provision of law. A municipality that adopts appropriate legislation extending the relief provisions of this chapter to its reserve officers shall enjoy the same extent of immunity from civil actions for personal injuries to its reserve officers that arises if the reserve officers were covered under Title 51 RCW. [1999 c 148 s 32; 1998 c 307 s 1.]

RCW 41.24.460 Reserve officers—Board of trustees. A municipality that adopts appropriate legislation extending the relief provisions of this chapter to its reserve officers shall create a reserve officer board of trustees to administer this chapter composed as follows:

(1) A county reserve officer board of trustees shall consist of the following five members: (a) Two members of the county legislative authority and the county auditor, or their designees; (b) the sheriff; and (c) one reserve officer who is elected by reserve officers of the county for an annual one-year term.

(2) Any other reserve officer board of trustees shall consist of the following five members: (a) The mayor, if one exists for the municipality, and one member of the municipality's legislative authority, or two members of the municipality's legislative authority if a mayor does not exist for the municipality, or their designees; (b) the clerk, comptroller, or chief fiscal officer of the municipality; (c) the head of the law enforcement agency; and (d) one reserve officer who is elected by reserve officers of the municipality for an annual term of one year.

(3) The secretary of the board of trustees shall keep a public record of all proceedings and of all receipts and disbursements made

by the board of trustees, shall make an annual report of its expenses and disbursements with a full list of the beneficiaries of the principal fund in the municipality, and shall make all required reports to the state board. The state board shall provide the boards of trustees with all necessary forms. [1999 c 148 s 33; 1998 c 307 s 2.]

RCW 41.24.800 Payment of tax liability—2023 c 73. (1) Any tax liability accruing to members or beneficiaries of a plan that results directly from chapter 73, Laws of 2023 will be paid by the appropriate principal funds.

(2) The state board may by rule establish a process that ensures tax penalties are paid by the principal fund for the appropriate plan. This process should be designed in coordination with tax counsel to ensure that any claims are valid, and that members and beneficiaries are impacted as little as reasonably possible. [2023 c 73 s 2.]

Finding—Intent—2023 c 73: "(1) The legislature finds that the tax deferral of contributions to the volunteer firefighters' and reserve officers' relief and pension system is contingent on retaining qualified status with the internal revenue service, and that the loss of qualified status could potentially result in costly unintended tax liability for the plan and plan members. The state board for volunteer firefighters and reserve officers has recently been alerted by the internal revenue service that the plan is not in compliance with the rules for qualification because it contains reserve officer members.

(2) To avoid the possible loss of plan qualification while ensuring both reserve officers and volunteer firefighters receive the benefits they have been promised, the legislature intends to align the plan with federal requirements by splitting the plan into two separate plans overseen by the same board. All members and beneficiaries of each plan should receive the same benefits after the split that they would have prior to the split.

(3) To accomplish the split, the legislature intends for this act to take the following actions:

(a) Reserve officer members, including active, retired, and beneficiaries of those members, are to be moved to a new reserve officers' plan, while volunteer firefighters and emergency medical technicians remain in the existing plan. Both will reside within the volunteer firefighters' and reserve officers' system and be overseen by the state board created in RCW 41.24.250; and

(b) The principal fund defined in RCW 41.24.010(10) will be split into two funds; one for each plan. The contributions and earnings will be split proportionate to the membership of each group.

(4) While it is the intent of the legislature that this act be carried out in a way that avoids any tax consequences for the plan, members, and beneficiaries, in the event of such consequences the legislature intends for the plan to absorb the cost of those tax consequences so that the members and beneficiaries are not negatively impacted." [2023 c 73 s 1.]

RCW 41.24.801 Administration—2023 c 73. The state board is instructed to administer chapter 73, Laws of 2023 in a way that

neither reduces benefits, nor grants additional benefits, for members or beneficiaries of the plan. [2023 c 73 s 4.]

Finding—Intent—2023 c 73: See note following RCW 41.24.800.

RCW 41.24.900 Construction—Chapter applicable to state registered domestic partnerships—2009 c 521. For the purposes of this chapter, the terms spouse, marriage, marital, husband, wife, widow, widower, next of kin, and family shall be interpreted as applying equally to state registered domestic partnerships or individuals in state registered domestic partnerships as well as to marital relationships and married persons, and references to dissolution of marriage shall apply equally to state registered domestic partnerships that have been terminated, dissolved, or invalidated, to the extent that such interpretation does not conflict with federal law. Where necessary to implement chapter 521, Laws of 2009, gender-specific terms such as husband and wife used in any statute, rule, or other law shall be construed to be gender neutral, and applicable to individuals in state registered domestic partnerships. [2009 c 521 s 92.]

Effective dates—2009 c 521 ss 5-8, 79, 87-103, 107, 151, 165, 166, 173-175, and 190-192: See note following RCW 2.10.900.