Title 415 WAC
RETIREMENT SYSTEMS, DEPARTMENT OF

Last Update: 8/3/26

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Chapter 415-116
ADMINISTRATIVE FEE RATE

415-116-010 Purpose. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-010, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

415-116-020 Definitions. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-020, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

415-116-030 Administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-030, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

415-116-040 Criteria for changing administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-040, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

415-116-050 Current administrative fee rate. [Statutory Authority: RCW 41.50.110, 41.26.070, 41.32.401 and 41.40.080. WSR 91-13-029, § 415-116-050, filed 6/12/91, effective 7/13/91.] Repealed by WSR 99-21-031, filed 10/14/99, effective 11/14/99. Statutory Authority: RCW 41.50.050.

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

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 Repealed by WSR 01-01-059, filed 12/12/00, effective 1/12/01.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

Chapter 415-504
DEFINITIONS

415-504-010 Accumulated deferrals. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-110.

415-504-020 Beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-120.

415-504-030 Compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-130.

415-504-040 Deferred compensation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-040, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-140.

415-504-050 Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-050, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-150.

415-504-060 Eligible employee. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-060, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-160.

415-504-070 Employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-070, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-170.

415-504-080 Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-080, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-180.

415-504-090 Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-190.

415-504-100 Participation agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-100, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-200.

415-504-110 Separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-504-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-210.

Chapter 415-508
ADMINISTRATION

415-508-010 Administered by department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-310.

415-508-020 Department to adopt rules and regulations. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-300.

415-508-030 Department and employee retirement benefits board actions. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-030, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-350.

415-508-040 Department to maintain records of accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-040, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-330.

415-508-050 Deferred compensation accounts. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-508-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-340.

Chapter 415-512
PARTICIPATION IN THE PLAN

415-512-010 Enrollment. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-410.

415-512-015 Plan to plan transfers. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-015, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-015, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-415.

415-512-020 Deferral limit. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-020, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-020, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-420.

415-512-030 Catch-up provision. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-030, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-030, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-430.

415-512-040 Department may disallow deferral. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-040, filed 7/29/96, effective 7/29/96.] Amended and decodified

by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-440.

415-512-050 Modification of deferral or investment option(s). [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-050, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-050, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-450.

415-512-070 Suspension and reinstatement of deferrals. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-070, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-070, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-470.

415-512-075 Investment options. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-075, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-075, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-475.

415-512-080 Designation of beneficiaries. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-080, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-080, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-480.

415-512-085 Distribution to participant after separation from service. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-085, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-485.

415-512-086 Distribution in the event of death of participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-086, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-486.

415-512-087 Distribution in event of death of beneficiary. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-087, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-487.

415-512-090 Elections regarding distribution. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-090, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.780(1) and 41.50.050. WSR 97-05-009, § 415-512-090, filed 2/7/97, effective 3/10/97. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-090, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-490.

415-512-095 Domestic relations orders. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-095, filed 9/30/98, effective 10/31/98.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-495.

415-512-110 Distribution of deferrals. [Statutory Authority: RCW 41.50.050. WSR 98-20-047, § 415-512-110, filed 9/30/98, effective 10/31/98. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-512-110, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-500.

Chapter 415-524
UNFORESEEABLE EMERGENCY

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

Chapter 415-528
LEAVE OF ABSENCE

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

Chapter 415-532
AMENDMENT OR TERMINATION OF PLAN

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

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

Chapter 415-536
RELATIONSHIP TO OTHER PLANS

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

Chapter 415-540
TRANSFER IN LIEU OF CASH

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

Chapter 415-544
NONASSIGNABILITY CLAUSE

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

Chapter 415-548
ASSETS

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

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

415-552-010 Participation by department officers and employees and members of the employee retirement benefits board. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-552-010, filed 7/29/96, effective 7/29/96.] Amended and decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-590.

Chapter 415-556
EMPLOYER PARTICIPATION

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

Chapter 415-560
INVESTMENT RESPONSIBILITY

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

Chapter 415-564
DEPARTMENT POWERS

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

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

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

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

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

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

Chapter 415-568
APPLICABLE LAW

415-568-010 Plan to conform to state law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-010, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-710.

415-568-020 Plan to conform to federal law. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-568-020, filed 7/29/96, effective 7/29/96.] Decodified by WSR 00-11-104, filed 5/18/00, effective 6/18/00. Statutory Authority: RCW 41.50.770, [41.50.]780 and 41.50.050. Recodified as § 415-501-720.

Chapter 415-600
DEPENDENT CARE ASSISTANCE SALARY REDUCTION PROGRAM OVERVIEW

415-600-010 Dependent care assistance salary reduction program established. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-010, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-020 What is DCAP? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-020, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-030 DCAP is a separate program. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-030, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-040 Interpretation of DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-040, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-110 Definitions used in DCAP. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-110, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-210 How do I enroll in DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-210, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-210, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-220 What is a salary reduction agreement? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-220, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-230 May I change the terms of my SRA during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-230, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-240 What is a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-240, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-250 How much may I set aside in my dependent care account each plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-250, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-260 What is "earned income" for purposes of DCAP? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-260, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-260, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-270 May DRS limit the maximum salary reduction for highly compensated employees? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-270, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-280 How will DRS process my salary reduction? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-280, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-290 When does my participation in DCAP terminate? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-290, filed 10/22/01,

effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-310 Do my expenses qualify for DCAP reimbursement? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-310, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-310, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-410 How do I request reimbursement for DCAP expenses? [Statutory Authority: RCW 41.50.050(5) and 41.04.600 - 41.04.635. WSR 03-19-121, § 415-600-410, filed 9/17/03, effective 9/20/03. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-410, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-420 How does DRS process DCAP reimbursement claims? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-420, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-430 How will I know how much money is available in my dependent care account? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-430, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-440 What happens to the balance of my DCAP account at the end of the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-440, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-450 What happens to the money in my dependent care account if I terminate employment? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-450, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-510 DCAP administration. [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-510, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-520 What are the limits on my rights under DCAP? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-520, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-610 Can my rights be assigned or attached? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-610, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-620 Who is responsible for determining my tax liability? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-620, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

415-600-630 What if I receive more reimbursement than I should? [Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C. WSR 01-21-091, § 415-600-630, filed 10/22/01, effective 11/22/01.] Repealed by WSR 09-01-021, filed 12/8/08, effective 1/8/09. Statutory Authority: RCW 41.50.050(5) and 41.04.640.

Chapter 415-610
DEPENDENT CARE ASSISTANCE SALARY REDUCTION PLAN

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

415-610-010 Plan established. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-610-015 Separate plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-610-020 Interpretation. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-610-030 General description of plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-610-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-620
DEFINITIONS

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

415-620-010 Department. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-015 Dependent care account. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-015, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-020 Dependent care expenses. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-025 Eligible employee. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-025, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-030 Employer. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-035 Internal Revenue Code. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-035, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-040 Participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-045 Plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-045, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-050 Plan year. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-620-055 Qualifying person(s). [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-620-055, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-630
PARTICIPATION

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

415-630-010 Participation in plan. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-630-020 Salary reduction agreement. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-630-025 May I change or revoke the terms of my salary reduction agreement (SRA) during the plan year? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.645, U.S.C. 125, 26 C.F.R. Part 1 (Tax Treatment of Cafeteria Plans). WSR 01-11-053, § 415-630-025, filed 5/10/01, effective 5/15/01.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-630-030 What constitutes a qualifying change in status? [Statutory Authority: RCW 41.50.050(5), 41.04.600-41.04.645, U.S.C. 125, 26 C.F.R. Part 1 (Tax Treatment of Cafeteria Plans). WSR 01-11-053, § 415-630-030, filed 5/10/01, effective 5/15/01. Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-630-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-640
BENEFITS

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

415-640-010 Plan benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-640-020 Maximum benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-640-030 Reduction of benefits. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-640-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-650
REIMBURSEMENT OF DEPENDENT CARE EXPENSES

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

415-650-010 Submittal of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-650-020 Payment of claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-650-030 Report to participant. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-030, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-650-040 Deadline for submitting claims. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-650-050 Forfeiture of unexpended funds. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-650-050, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-660
SOURCE OF REIMBURSEMENT

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

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

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

Chapter 415-670
TERMINATION OF PARTICIPATION

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

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

Chapter 415-680
ADMINISTRATION

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

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

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

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

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

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

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

415-680-070 Decision binding. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-680-070, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed

10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

Chapter 415-690
TERMINATION OR AMENDMENT OF PLAN

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

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

Chapter 415-695
MISCELLANEOUS

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

415-695-010 Communication to employees. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-010, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

415-695-020 Nonassignability of rights. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-020, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.

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

415-695-040 Indemnification of employer by participants. [Statutory Authority: RCW 41.50.050 and 41.50.780(11). WSR 96-16-020, § 415-695-040, filed 7/29/96, effective 7/29/96.] Repealed by WSR 01-21-091, filed 10/22/01, effective 11/22/01. Statutory Authority: RCW 41.50.050(5), 41.04.600 through 41.04.645 and 26 U.S.C.