



Principles for Merger of Pension Plans

The following 10 principles were adopted by both the Washington State Council of Fire Fighters (WSCFF) and the Washington Council of Police and Sheriffs (WACOPS).

Any merger involving LEOFF Plan 1 and/or LEOFF Plan 2 must include a common set of principles:

1. Must not reduce LEOFF 1 member benefits.
2. Cannot put the funding for LEOFF 1 benefits at risk.
3. Cannot affect LEOFF 1 disability boards.
4. Cannot affect LEOFF 1 member or employer contributions.
5. Cannot modify LEOFF 1 governance.
6. Must receive IRS approval before the effective date of the bill.
7. Must follow state laws and case law protecting pension benefits and funding.
8. Must ensure the new merged fund is protected from future state underfunding.
9. Cannot modify LEOFF 2 governance.
10. Cannot increase LEOFF 2 member or employer contributions.