



Dual Membership

Preliminary Report

WASHINGTON STATE
Law Enforcement Officers' and Fire Fighters'
Plan 2 Retirement Board

November 16, 2005

Dual Membership Outline

- Key Issues
 - Thirty-year cap
 - Indexing
 - “Base salary”

Thirty-year cap

- Issue
 - Potential benefit reduction
- Policy Option
 - Remove cap if less than 15 years of Plan 1 service

Indexing

- Issue
 - Must have at least 20 years in LEOFF Plan 2
- Option
 - Allow indexing in LEOFF Plan 2 if 20 years of combined service

Base Salary

- Issue
 - Not all elements of compensation allowed in “base salary”
- Option
 - Compensation is always “base salary” if it is salary in both plans

Summary

- Thirty-year cap
- Indexing
- Base salary

Questions?

LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' PLAN 2 RETIREMENT BOARD

Dual Membership Preliminary Report

November 16, 2005

1. Issue

An Initial Consideration was given at the August meeting on dual membership and described how it works and highlighting some of the issues related to it. A follow-up report which included policy issues was presented at the October meeting. This is the Preliminary Report with proposed options for changing the existing dual membership statutes.

2. Staff

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3. Members Impacted

Based on preliminary data as of September 30, 2004, there were 14,754 active, 1,788 inactive and 413 retired LEOFF Plan 2 members. There are 1,485 active, 505 inactive and 57 retired members with dual membership.

4. Current Situation

Under the current portability statutes (RCW 41.54), when members meet age and service requirements from one system, they are eligible to retire out of all systems. However, LEOFF Plan 1 and the Judicial Retirement Systems (JRS) are not included in the portability statutes.

5. Background Information and Policy Issues

History

Dual membership or portability was created with the passage of ESSB 5150 in 1987. LEOFF Plan 2 was added as a dual member system in 1993. The purpose of portability was to ensure that employees, who serve the public in multiple careers, neither had their benefit increased nor decreased due to their career path in multiple public retirement systems.

Policy

There are three areas for potential policy action:

1. Remove the thirty-year cap for dual members in LEOFF Plan 2 and either PERS Plan 1 or TRS Plan 1.
2. Allow LEOFF Plan 2 indexing if the combined service credit of all dual member systems is at least twenty years.
3. Define base salary to be the equivalent of basic salary for the other plan 2 systems.

6. Policy Options

Option 1: Remove thirty-year cap.

The thirty-year cap would only apply if the member's dual membership was exclusively in plan 1 systems.

Example

A member retires at age 54, with a total of 35 years combined service; 22 years in PERS Plan 1 and 13 years in LEOFF Plan 2. Their LEOFF Plan 2 final average salary is \$50,400 per year (\$4,200/month). Their PERS Plan 1 average final salary is \$54,000 per year (\$4,500/month).

Their benefit under current law with the cap, would be:

LEOFF Plan 2 = \$1,042.97 per month
PERS Plan 1 = \$1,897.03 per month
TOTAL = \$2,940.00 per month

Their benefit without the cap, would be:

LEOFF Plan 2 = \$1,092.00 per month
PERS Plan 1 = \$1,980.00 per month
TOTAL = \$3,072.00

Option 2: Include LEOFF Plan 2 in indexing

The indexing language is the same in LEOFF Plan 2 as it is for the plan 3 systems. To change the dual member statutes to allow a member to use their service credit in all systems and qualify for indexing, would require a simple change. This would make the application of indexing consistent among all plans that have indexing.

Example

A member leaves employment at age 46, with four years of service credit in PERS Plan 2 and 18 years in LEOFF Plan 2. At age 53, they retire out of both systems, but choose to defer their PERS Plan 2 benefit until age 65. Their final average salary (FAS) when they terminate at age 46 is \$4,500.

Under current dual membership statutes, the FAS would not qualify for indexing because they have less than 20 years of service in LEOFF Plan 2. Their monthly benefit at age 53 would be \$1,620.00.

If the statute was changed to be consistent with the other plans that include indexing, their monthly benefit at age 53 would be \$1,772.36.

Option 3: Use all elements of salary as defined in the plan 2 and plan 3 systems

Change the definition of “base salary” in the dual membership statutes to match the definition of what is included in salary for the other system plans.

LEOFF Plan 2, PERS Plan 2 & 3, SERS Plan 2 & 3, TRS Plan 2 & 3 and PSERS Plan 2 all include the following elements in salary for calculating a retirement benefit:

- Salaries or wages for personal services,
- Overtime,
- Salaries deferred under the provisions established under sections 403(b), 414(h) and 457.

Base salary, as defined in the dual member statutes, includes:

- Salaries or wages for personal services,
- Salaries deferred under provisions of the United States internal revenue code.

The definition for base salary in the dual member statutes does not include overtime and is vague in the deferred salary provision. Since part of the original intent of the dual membership statutes was not to diminish a member’s retirement benefit because of a career change, the fact that certain salary elements are excluded in the calculation of a dual member benefit, would appear to be in conflict with the original intent.

7. Supporting Information

- Appendix A – Portability Statutes
- Appendix B – Portability WACs (Washington Administrative Code)

APPENDIX A – RCW 41.54

Chapter 41.54 RCW PORTABILITY OF PUBLIC RETIREMENT BENEFITS

RCW SECTIONS

- [41.54.010](#) Definitions.
- [41.54.020](#) Benefits under prior retirement systems -- Restoration of contributions.
- [41.54.030](#) Calculation of service retirement allowance.
- [41.54.032](#) Calculation of disability retirement allowance.
- [41.54.034](#) Calculation of surviving spouse's death benefit.
- [41.54.040](#) Payment of retirement allowance and postretirement adjustments -- Death benefit.
- [41.54.070](#) Benefits under chapter -- Minimum and maximum.
- [41.54.080](#) Benefits under chapter -- Contractual rights not established.
- [41.54.090](#) Benefits under chapter -- Lump sum payment.
- [41.54.100](#) Transfer of membership under chapter 341, Laws of 1998 -- Benefits not diminished.
- [41.54.900](#) Effective dates -- 1987 c 192.
- [41.54.901](#) Effective date -- 1988 c 195.

RCW 41.54.010

Definitions. (*Effective until July 1, 2006.*)

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

(1) "Base salary" means salaries or wages earned by a member of a system during a payroll period for personal services and includes wages and salaries deferred under provisions of the United States internal revenue code, but shall exclude overtime payments, nonmoney maintenance compensation, and lump sum payments for deferred annual sick leave, unused accumulated vacation, unused accumulated annual leave, any form of severance pay, any bonus for voluntary retirement, any other form of leave, or any similar lump sum payment.

(2) "Department" means the department of retirement systems.

(3) "Director" means the director of the department of retirement systems.

(4) "Dual member" means a person who (a) is or becomes a member of a system on or after July 1, 1988, (b) has been a member of one or more other systems, and (c) has never been retired for service from a retirement system and is not receiving a disability retirement or disability leave benefit from any retirement system listed in RCW 41.50.030 or subsection (6) of this section.

(5) "Service" means the same as it may be defined in each respective system. For the purposes of RCW [41.54.030](#), military service granted under RCW 41.40.170(3) or 43.43.260 may only be based on service accrued under chapter 41.40 or 43.43 RCW, respectively.

(6) "System" means the retirement systems established under chapters 41.32, 41.40, 41.44, 41.35, and 43.43 RCW; plan 2 of the system established under chapter 41.26 RCW; and the city employee retirement systems for Seattle, Tacoma, and Spokane. The inclusion of an individual first class city system is subject to the procedure set forth in *RCW [41.54.061](#).

[1998 c 341 § 702; 1993 c 517 § 8; 1990 c 192 § 1; 1988 c 195 § 1; 1987 c 192 § 1.]

NOTES:

***Reviser's note:** RCW [41.54.061](#) was decodified by 2003 c 295 § 11.

Effective date -- 1998 c 341: See RCW 41.35.901.

Purpose -- 1993 c 517: See note following RCW 41.26.420.

RCW 41.54.010

Definitions. (Effective July 1, 2006.)

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

(1) "Base salary" means salaries or wages earned by a member of a system during a payroll period for personal services and includes wages and salaries deferred under provisions of the United States internal revenue code, but shall exclude overtime payments, nonmoney maintenance compensation, and lump sum payments for deferred annual sick leave, unused accumulated vacation, unused accumulated annual leave, any form of severance pay, any bonus for voluntary retirement, any other form of leave, or any similar lump sum payment.

(2) "Department" means the department of retirement systems.

(3) "Director" means the director of the department of retirement systems.

(4) "Dual member" means a person who (a) is or becomes a member of a system on or after July 1, 1988, (b) has been a member of one or more other systems, and (c) has never been retired for service from a retirement system and is not receiving a disability retirement or disability leave benefit from any retirement system listed in RCW 41.50.030 or subsection (6) of this section.

(5) "Service" means the same as it may be defined in each respective system. For the purposes of RCW [41.54.030](#), military service granted under RCW 41.40.170(3) or 43.43.260 may only be based on service accrued under chapter 41.40 or 43.43 RCW, respectively.

(6) "System" means the retirement systems established under chapters 41.32, 41.40, 41.44, 41.35, 41.37, and 43.43 RCW; plan 2 of the system established under chapter 41.26 RCW; and the city employee retirement systems for Seattle, Tacoma, and Spokane.

[2004 c 242 § 58; 1998 c 341 § 702; 1993 c 517 § 8; 1990 c 192 § 1; 1988 c 195 § 1; 1987 c 192 § 1.]

NOTES:

Effective date -- 2004 c 242: See RCW 41.37.901.

Effective date -- 1998 c 341: See RCW 41.35.901.

Purpose -- 1993 c 517: See note following RCW 41.26.420.

RCW 41.54.020

Benefits under prior retirement systems -- Restoration of contributions.

(1) Those persons who are dual members on or after July 1, 1988, shall not receive a retirement benefit from any prior system while dual members without the loss of all benefits under this chapter. Retroactive retirement in any prior

system will cancel membership in any subsequent systems except as allowed under RCW 41.04.270 and will result in the refund of all employee and employer contributions made to such systems.

(2) If a member has withdrawn contributions from a prior system, the member may restore the contributions, together with interest since the date of withdrawal as determined by the system, and recover the service represented by the contributions. Such restoration must be completed within two years of establishing dual membership or prior to retirement, whichever occurs first.

(3) If a member does not meet the time limitation under subsection (2) of this section, the member, prior to retirement, may restore the service credit destroyed by the withdrawn contributions by paying the amount required under RCW 41.50.165(2).

(4) Any service accrued in one system by the member shall not accrue in any other system.

[1994 c 197 § 32; 1987 c 384 § 2; 1987 c 192 § 2.]

NOTES:

Intent -- Severability -- Effective date -- 1994 c 197: See notes following RCW 41.50.165.

Effective dates -- 1987 c 384: See note following RCW 41.40.150.

RCW 41.54.030

Calculation of service retirement allowance.

(1) A dual member may combine service in all systems for the purpose of:

- (a) Determining the member's eligibility to receive a service retirement allowance; and
- (b) Qualifying for a benefit under RCW 41.32.840(2), 41.35.620, or 41.40.790.

(2) A dual member who is eligible to retire under any system may elect to retire from all the member's systems and to receive service retirement allowances calculated as provided in this section. Each system shall calculate the allowance using its own criteria except that the member shall be allowed to substitute the member's base salary from any system as the compensation used in calculating the allowance.

(3) The service retirement allowances from a system which, but for this section, would not be allowed to be paid at this date based on the dual member's age may be received immediately or deferred to a later date. The allowances shall be actuarially adjusted from the earliest age upon which the combined service would have made such dual member eligible in that system.

(4) The service retirement eligibility requirements of RCW 41.40.180 shall apply to any dual member whose prior system is plan 1 of the public employees' retirement system established under chapter 41.40 RCW.

[2003 c 294 § 13; 1998 c 341 § 703. Prior: 1996 c 55 § 4; 1996 c 55 § 3; 1996 c 39 § 19; 1995 c 239 § 319; 1990 c 192 § 2; 1988 c 195 § 2; 1987 c 192 § 3.]

NOTES:

Effective date -- 1998 c 341: See RCW 41.35.901.

Effective dates -- 1996 c 39: See note following RCW 41.32.010.

Intent -- Purpose -- 1995 c 239: See note following RCW 41.32.831.

Effective date -- Part and subchapter headings not law -- 1995 c 239: See notes following RCW 41.32.005.

Benefits not contractual right until date specified: RCW 41.34.100.

RCW 41.54.032

Calculation of disability retirement allowance.

(1) If a dual member becomes disabled, the member's service in all systems may be combined for the sole purpose of determining the member's eligibility to receive a disability retirement allowance from the member's current system.

(2) The member's current system shall use its own criteria to:

(a) Determine the member's eligibility for a disability retirement allowance; and

(b) Calculate the disability retirement allowance based on service actually established in the current system. The member shall be allowed to substitute the member's base salary from any system as the compensation used in calculating the allowance.

(3) Subsections (1) and (2) of this section shall not apply to the member's prior system.

(4) A dual member who is eligible to receive a disability retirement under the current system may elect to receive a service retirement from all prior systems and to receive service retirement allowances calculated as provided in this section. Each system shall calculate the service retirement allowance using its own criteria except that the member shall be allowed to substitute the member's base salary from any system as the compensation used in calculating the service retirement allowance.

(5) The service retirement allowances from a system which, but for this section, would not be allowed to be paid at this date based on the dual member's age, may be received immediately or deferred to a later date. The allowances shall be actuarially adjusted from the earliest age upon which the combined service would have made such dual member eligible in that system.

(6) This section shall not apply to any disability benefit under:

(a) RCW 41.40.220; or

(b) The Washington state patrol retirement system established under chapter 43.43 RCW.

[1996 c 55 § 1.]

RCW 41.54.034

Calculation of surviving spouse's death benefit.

(1) If a dual member dies in service in any system, the member's service in all systems may be combined for the sole purpose of determining the surviving spouse's eligibility to receive a death benefit from each of the member's current and prior systems.

(2) Each system shall use its own criteria to:

(a) Determine the surviving spouse's eligibility for a death benefit; and

(b) Calculate the death benefit based on service actually established in that system.

(3) The surviving spouse shall receive the same benefit from each system that would have been received if the member were active in the system at the time of death. The spouse shall be allowed to substitute the member's base

salary from any system as the compensation used in calculating the allowance.

(4) This section shall not apply to the Washington state patrol retirement system established under chapter 43.43 RCW.

[1996 c 55 § 2.]

RCW 41.54.040

Payment of retirement allowance and postretirement adjustments -- Death benefit. (Effective until July 1, 2006.)

(1) The allowances calculated under RCW [41.54.030](#), [41.54.032](#), and [41.54.034](#) shall be paid separately by each respective current and prior system. Any deductions from such separate payments shall be according to the provisions of the respective systems.

(2) Postretirement adjustments, if any, shall be applied by the respective systems based on the payments made under subsection (1) of this section.

(3) The department shall adopt rules under chapter 34.05 RCW to ensure that where a dual member has service in a system established under chapter 41.32, 41.40, 41.44, 41.35, or 43.43 RCW; service in plan 2 of the system established under chapter 41.26 RCW; and service under the city employee retirement system for Seattle, Tacoma, or Spokane, the additional cost incurred as a result of the dual member receiving a benefit under this chapter shall be borne by the retirement system incurring the additional cost.

[1998 c 341 § 704; 1996 c 55 § 5. Prior: 1993 c 519 § 16; 1993 c 517 § 9; 1990 c 192 § 5; 1988 c 195 § 3; 1987 c 192 § 4.]

NOTES:

Effective date -- 1998 c 341: See RCW 41.35.901.

Part headings not law -- Effective date -- 1993 c 519: See notes following RCW 28A.400.212.

Purpose -- 1993 c 517: See note following RCW 41.26.420.

RCW 41.54.040

Payment of retirement allowance and postretirement adjustments -- Death benefit. (Effective July 1, 2006.)

(1) The allowances calculated under RCW [41.54.030](#), [41.54.032](#), and [41.54.034](#) shall be paid separately by each respective current and prior system. Any deductions from such separate payments shall be according to the provisions of the respective systems.

(2) Postretirement adjustments, if any, shall be applied by the respective systems based on the payments made under subsection (1) of this section.

(3) The department shall adopt rules under chapter 34.05 RCW to ensure that where a dual member has service in a system established under chapter 41.32, 41.40, 41.44, 41.35, 41.37, or 43.43 RCW; service in plan 2 of the system established under chapter 41.26 RCW; and service under the city employee retirement system for Seattle, Tacoma, or Spokane, the additional cost incurred as a result of the dual member receiving a benefit under this chapter shall be borne by the retirement system incurring the additional cost.

[2004 c 242 § 59; 1998 c 341 § 704; 1996 c 55 § 5. Prior: 1993 c 519 § 16; 1993 c 517 § 9; 1990 c 192 § 5; 1988 c 195 § 3; 1987 c 192 § 4.]

NOTES:

Effective date -- 2004 c 242: See RCW 41.37.901.

Effective date -- 1998 c 341: See RCW 41.35.901.

Part headings not law -- Effective date -- 1993 c 519: See notes following RCW 28A.400.212.

Purpose -- 1993 c 517: See note following RCW 41.26.420.

RCW 41.54.070

Benefits under chapter -- Minimum and maximum.

The benefit granted by this chapter shall not result in a total benefit less than would have been received absent such benefit. The total sum of the retirement allowances received under this chapter shall not exceed the largest amount the dual member would receive if all the service had been rendered in any one system. When calculating the maximum benefit a dual member would receive: (1) Military service granted under RCW 41.40.170(3) or 43.43.260 shall be based only on service accrued under chapter 41.40 or 43.43 RCW, respectively; and (2) the calculation shall be made assuming that the dual member did not defer any allowances pursuant to RCW [41.54.030](#)(3). When a dual member's combined retirement allowances would exceed the limitation imposed by this section, the allowances shall be reduced by the systems on a proportional basis, according to service.

[1996 c 55 § 6; 1988 c 195 § 4; 1987 c 192 § 7.]

RCW 41.54.080

Benefits under chapter -- Contractual rights not established.

The benefits provided under RCW [41.54.010](#) through [41.54.070](#) are not provided to employees as a matter of contractual right and the legislature retains the right to alter or abolish these benefits at any time prior to a member's retirement.

[1987 c 192 § 8.]

RCW 41.54.090

Benefits under chapter -- Lump sum payment.

(1) The systems may pay a dual member a lump sum payment in lieu of a monthly benefit if the initial monthly benefit computed in accordance with RCW [41.54.030](#) would be less than fifty dollars. The lump sum payment shall be the greater of the actuarial equivalent of such monthly benefits or an amount equal to the individual's accumulated contributions plus accrued interest.

(2) It is the intent of the legislature that any member who receives a settlement under this section shall be deemed to be retired from the system making the lump sum payment.

[1988 c 195 § 6.]

RCW 41.54.100

Transfer of membership under chapter 341, Laws of 1998 -- Benefits not diminished.

Persons who were members of the public employees' retirement system plan 2 prior to September 1, 2000, and were

transferred or mandated into membership pursuant to chapter 341, Laws of 1998 shall suffer no diminution of benefits guaranteed to public employees' retirement system plan 2 members as of the date of their change in membership.

[1998 c 341 § 705.]

NOTES:

Effective date -- 1998 c 341: See RCW 41.35.901.

RCW 41.54.900

Effective dates -- 1987 c 192.

(1) Section 5 of this act is 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 on July 1, 1987.

(2) The remainder of this act shall take effect on July 1, 1988.

[1987 c 192 § 11.]

RCW 41.54.901

Effective date -- 1988 c 195.

This act shall take effect July 1, 1988.

[1988 c 195 § 7.]

APPENDIX B – WAC 415-113
Chapter 415-113 WAC
PORTABILITY OF PUBLIC EMPLOYMENT BENEFITS

Last Update: 8/28/02

WAC SECTIONS

[415-113-005](#) Purpose and scope.

DEFINITIONS

[415-113-030](#) Definitions for purposes of chapter 415-113 WAC.

ELIGIBILITY FOR DUAL MEMBER BENEFITS

[415-113-041](#) Am I a dual member?

[415-113-042](#) What can terminate my status as a dual member?

[415-113-045](#) Can I reestablish service credit in a prior system?

[415-113-055](#) Am I eligible for a multiple system benefit?

[415-113-057](#) Am I required to retire with a multiple system benefit?

CALCULATING YOUR DUAL MEMBER BENEFIT

[415-113-059](#) Can I combine service from different systems to qualify for increased benefits?

[415-113-065](#) Can I substitute salary from one system to another?

[415-113-070](#) If I retire as a dual member, must I receive benefits from both systems immediately?

[415-113-080](#) Can I retire retroactively?

[415-113-082](#) Could retroactive retirement cancel my membership in a subsequent system?

[415-113-084](#) How will my benefit be computed if I retire retroactively from LEOFF Plan 2?

[415-113-090](#) What is the maximum retirement benefit that I may receive under chapter 41.54 RCW?

[415-113-100](#) Am I eligible for a lump sum retirement allowance?

[415-113-200](#) SERS and PERS concurrent employment.

DISPOSITIONS OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

415-113-010 Background and purpose. [Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-010, filed 11/1/90, effective 12/2/90.] Repealed by 95-03-001, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 41.50.050.

415-113-020 Authority to assess costs of portability. [Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-020, filed 11/1/90, effective 12/2/90.] Repealed by 95-03-001, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 41.50.050.

415-113-0301 Accumulated contributions -- Definition. [Statutory Authority: RCW 41.50.050. 95-03-001, § 415-113-0301, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.

415-113-0302 Average compensation -- Definition. [Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-0302, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-0302, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-0302, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.

415-113-0303 Dual member system -- Definition and system acronyms. [Statutory Authority: RCW 41.50.050(5) and 41.54.010. 02-03-120, § 415-113-0303, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, §

- 415-113-0303, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-0303, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-0303, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0304 First class city retirement systems -- Definition. [Statutory Authority: RCW 41.50.050. 95-03-001, § 415-113-0304, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0305 Member participant -- Definition. [Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-0305, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-0305, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0306 Multiple system benefit -- Definition. [Statutory Authority: RCW 41.50.050. 96-20-004, § 415-113-0306, filed 9/19/96, effective 10/20/96; 95-03-001, § 415-113-0306, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0307 Multiple system participant -- Definition. [Statutory Authority: RCW 41.50.050. 95-03-001, § 415-113-0307, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0308 Multiple system retiree -- Definition. [Statutory Authority: RCW 41.50.050. 95-03-001, § 415-113-0308, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0309 Nonmember participant -- Definition. [Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-0309, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-0309, filed 1/4/95, effective 2/4/95.] Repealed by 02-18-046, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW.
- 415-113-0310 System acronyms -- Definition. [Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-0310, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-0310, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-0310, filed 1/4/95, effective 2/4/95.] Repealed by 02-03-120, filed 1/23/02, effective 3/1/02. Statutory Authority: RCW 41.50.050(5).
- 415-113-040 Additional costs. [Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-040, filed 11/1/90, effective 12/2/90.] Repealed by 95-03-001, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 41.50.050.
- 415-113-050 Election to participate. [Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-050, filed 11/1/90, effective 12/2/90.] Repealed by 95-03-001, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 41.50.050.
- 415-113-060 Reimbursement of additional costs. [Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-060, filed 11/1/90, effective 12/2/90.] Repealed by 95-03-001, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 41.50.050.

WAC 415-113-005 Purpose and scope. (1) **Purpose.** The rules adopted in this chapter further define and clarify the application of the portability statutes, chapter 41.54 RCW. Chapter 41.54 RCW allows:

- (a) Service in dual member systems to be combined to determine service retirement eligibility; and
- (b) Compensation earned in one dual member system to be used to calculate a retirement allowance in another designated system.

(2) **Scope.** This chapter shall apply to the retirement systems listed in RCW 41.50.030, except for LEOFF Plan 1. This chapter must be read to be consistent with the statutory provisions of chapter 41.54 RCW and the statutory provisions governing the dual member systems. These rules may be used by the first class city retirement systems but do not mandatorily apply to them. These rules do apply to all dual member benefits calculated and paid by the department, even if one of the member's systems is a first class city retirement system.

[Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-005, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-005, filed 1/4/95, effective 2/4/95.]

DEFINITIONS

WAC 415-113-030 Definitions for purposes of chapter 415-113 WAC. (1) All definitions in RCW 41.54.010 and WAC 415-02-030 apply to terms used in this chapter. Other terms relevant to the administration of chapter 41.54 RCW are defined in this chapter.

(2) **Average compensation** means the compensation used by a particular retirement system to calculate a dual member's service retirement allowance. The actual meaning of the term varies depending upon the retirement system. With respect to each dual member system, "average compensation" means:

(a) **First class city retirement systems:** Final compensation as defined in RCW 41.28.010;

(b) **LEOFF Plan 2:** Final average salary as defined in RCW 41.26.030 (12)(b);

(c) **PERS:** Average final compensation as defined in RCW 41.40.010(17);

(d) **SERS:** Average final compensation as defined in RCW 41.35.010(14);

(e) **Statewide cities retirement systems:** Final compensation as defined in 41.44.030(14).

(f) **TRS:**

(i) Plan 1: Average earnable compensation as defined in RCW 41.32.497 and 41.32.498;

(ii) Plans 2 and 3: Average final compensation as defined in RCW 41.32.010(30); and

(g) **WSPRS:** Average final salary as defined in RCW 43.43.120(15).

(3) **Dual member system** refers to the state and city retirement systems admitted to participate under chapter 41.54 RCW. These systems include:

(a) First class city retirement systems of Seattle, Tacoma and Spokane;

(b) Law enforcement officers' and fire fighters' retirement system (LEOFF) Plan 2;

(c) Public employees' retirement system (PERS) Plans 1, 2 and 3;

(d) School employees' retirement system (SERS) Plans 2 and 3;

(e) Statewide cities employees' retirement system (SCERS);

(f) Teachers' retirement system (TRS) Plans 1, 2 and 3; and

(g) Washington state patrol retirement system (WSPRS) Plans 1 and 2.

(4) **First class city retirement systems** means the retirement systems for the non-LEOFF member employees of the cities of Seattle, Spokane and Tacoma authorized by chapter 41.28 RCW.

(5) **Member participant.**

(a) For all dual member systems administered by the department other than TRS Plan 1, "member participant" means a person who is employed for compensation in a dual member system qualifying position and is admitted into the membership of the system.

(b) For TRS Plan 1, "member participant" includes persons meeting the definition of (a) of this subsection and also includes members who are not employed for compensation but have accumulated contributions standing to their credit with TRS.

(c) This definition may not apply to first class city systems. See RCW 41.54.061 and WAC [415-113-005](#). If you have a question, you should contact the appropriate first class city system.

(6) **Multiple system benefit** means retirement allowances from two or more dual member systems calculated under chapter 41.54 RCW.

(7) **Multiple system participant** means a person who is a participant in two or more dual member systems.

(8) **Multiple system retiree** means a person who chooses to retire under the provisions of chapter 41.54 RCW.

(9)(a) **Nonmember participant** means a person who is no longer employed in a dual member system qualifying

position but has not withdrawn his or her accumulated employee contributions.

(b) This definition does not apply to TRS Plan 1. A TRS Plan 1 member who meets the criteria of (a) of this subsection is a member participant.

(c) This subsection applies only to the retirement systems listed in RCW 41.50.030.

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-030, filed 8/28/02, effective 9/30/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-030, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050, 95-03-001, § 415-113-030, filed 1/4/95, effective 2/4/95. Statutory Authority: RCW 34.05.350 and 1990 c 192 § 5(4). 90-22-038, § 415-113-030, filed 11/1/90, effective 12/2/90.]

ELIGIBILITY FOR DUAL MEMBER BENEFITS

WAC 415-113-041 Am I a dual member? You must meet all of the following criteria to be a dual member:

(1) **You must be a participating member of a dual member system.** You must be a current member participant in at least one of the systems listed in WAC [415-113-030](#) to be a dual member. You may have established dual member status if you are or were a member participant in one of those systems on or after:

(a) July 1, 1988, for current or former members of all plans of PERS, SERS, TRS, SCERS or WSPRS;

(b) July 25, 1993, for current or former members of LEOFF Plan 2; or

(c) January 1, 1994, for current or former members of a first class city retirement system;

(2) **You must also be a former or current member of at least one other system listed in WAC [415-113-030](#).**

(3) **You must not have been retired for service from a retirement system.** You are not a dual member if you have ever been retired for service from any retirement system administered by the department of retirement systems or a first class city retirement system.

(4) If you are receiving a disability retirement allowance or disability leave benefits from a dual member system or LEOFF Plan 1, you cannot be a dual member.

(a) If you have received a lump sum disability benefit from PERS Plan 2 or 3, SERS Plan 2 or 3, TRS Plan 2 or 3 or LEOFF Plan 2 you are in receipt of a disability benefit unless the department has found that you are no longer disabled.

(b) You are not receiving a disability retirement allowance or disability leave benefits if you:

(i) Previously received disability benefits and the department has subsequently found that you are no longer disabled, and has terminated your disability benefit; or

(ii) Retired for disability from service from WSPRS Plan 1 or 2.

Example 1: A former PERS Plan 1 member who has never been retired and becomes a member participant in TRS Plan 2 through employment with a TRS employer becomes a dual member.

(5) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

(a) "Dual member" - RCW 41.54.010(4).

(b) "Dual member system" - WAC [415-113-030](#).

(c) "Member participant" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-041, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5), 41.54.010, 41.54.061. 02-03-120, § 415-113-041, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-041, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-041, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-041, filed 1/4/95, effective 2/4/95.]

WAC 415-113-042 What can terminate my status as a dual member? (1) If you terminate your status as a participating member, you also terminate your status as a dual member. If you are no longer a member participant in any dual member system, you are no longer a dual member. If you later become a member of a dual member system, you again become a dual member.

Example 2: Upon separation from TRS Plan 2 eligible employment, the person in Example 1 (see WAC [415-113-041](#)) is no longer a member of TRS Plan 2 nor a dual member.

(2) **If you retire, you are no longer a dual member.** When you retire from any or all dual member systems, you are no longer a dual member except for the purpose of receiving a deferred retirement allowance under RCW 41.54.030(3) and WAC [415-113-070](#).

(3) **If you terminate dual membership, you may still be eligible to receive a multiple system benefit if otherwise eligible.** The accrual date of your retirement allowance will vary depending upon the provisions of the particular system. You can find the accrual dates of different dual member systems in the following provisions:

- (a) **LEOFF 2:** RCW 41.26.490;
- (b) **PERS 1:** RCW 41.40.193;
- (c) **PERS 2:** RCW 41.40.680;
- (d) **PERS 3:** RCW 41.40.801;
- (e) **SERS 2:** RCW 41.35.450;
- (f) **SERS 3:** RCW 41.35.640;
- (g) **TRS 1:** WAC 415-112-520;
- (h) **TRS 2:** RCW 41.32.795;
- (i) **TRS 3:** RCW 41.32.855.

(4) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

- (a) "Dual member" - RCW 41.54.010(4), WAC [415-113-041](#).
- (b) "Dual member system" - WAC [415-113-030](#).
- (c) "Member participant" - WAC [415-113-030](#).
- (d) "Multiple system benefit" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-042, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5), 41.54.010, 41.54.030. 02-03-120, § 415-113-042, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-042, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-042, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-042, filed 1/4/95, effective 2/4/95.]

WAC 415-113-045 Can I reestablish service credit in a prior system? (1) You may reestablish service credit terminated by a withdrawal of contributions from a prior system. If you repay contributions you withdrew from a prior dual member system plus interest from the date of withdrawal you will recover the service terminated by the withdrawal. To qualify, you must repay the contributions plus interest within twenty-four consecutive months from the date you became a dual member.

(a) The twenty-four-month restoration period continues to run even if you terminate dual member status.

(b) If you terminate your dual member status but later become a dual member again, you have twenty-four consecutive months from the date you regain dual member status to repay withdrawn contributions.

Example 3: A person becomes a dual member on January 1, 1994. She has until December 31, 1995, to restore any previously withdrawn contributions for service credit in a prior system regardless of whether she subsequently loses her status as a dual member.

Example 4: A person becomes a dual member on January 1, 1994, separates from membership on January 1, 1995, and then reenters membership on January 1, 1996. He has until December 31, 1997, twenty-four consecutive months from the date he regained dual member status, to restore withdrawn contributions in any prior system.

(c) If you have previous service in LEOFF Plan 2 or a first class city system:

(i) If you were a dual member on July 25, 1993, and you used to be a member of LEOFF Plan 2, you have until July 24, 1995, to repay your withdrawn contributions.

(ii) If you were a dual member on January 1, 1994, and you used to be a member of a first class city retirement system, you have until December 31, 1995, to repay your withdrawn contributions.

Example 5: A person is a member participant in PERS Plan 2 and has previous service in LEOFF Plan 2. LEOFF Plan 2 was newly admitted to participate under the portability provisions of chapter 41.54 RCW on July 25, 1993. Therefore, the person has until July 24, 1995, to restore her prior LEOFF Plan 2 service.

(2) You may reestablish TRS Plan 1 membership. If a PERS member restores withdrawn TRS Plan 1 contributions under this section he or she:

(a) Reestablishes membership in TRS Plan 1; and

(b) Will participate prospectively in TRS Plan 1 if employed by a state agency, school district or other TRS employer.

(3) Defined terms used. Definitions for the following terms used in this section may be found in the sections listed.

(a) "Dual member" - RCW 41.54.010(4), WAC [415-113-041](#).

(b) "Dual member system" - WAC [415-113-030](#).

(c) "First class city retirement system" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-045, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-045, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-045, filed 1/4/95, effective 2/4/95.]

WAC 415-113-055 Am I eligible for a multiple system benefit? To be eligible for a multiple system benefit, you must meet the criteria listed in this section.

(1) **You may retire for service or disability.** You may retire with a multiple system benefit if you retire from all systems for service. You may also retire with a disability retirement from your current system, other than a benefit provided by RCW 41.40.220 or WSPRS, and a service retirement from your prior system.

(2) **You must retire from all systems.** You may only retire with a multiple system benefit if you retire from all dual member systems that you participate in.

(3) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

(a) "Accumulated contributions" - WAC [415-113-030](#).

(b) "Dual member system" - WAC [415-113-030](#).

(c) "Multiple system benefit" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-055, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 96-20-004, § 415-113-055, filed 9/19/96, effective 10/20/96; 95-03-001, § 415-113-055, filed 1/4/95, effective 2/4/95.]

WAC 415-113-057 Am I required to retire with a multiple system benefit? You are not required to retire with a multiple system benefit. You may elect to retire from a system or systems without the benefits or restrictions of chapter 41.54 RCW. If you choose to retire from more than one system without receiving a multiple system benefit, you are not subject to the maximum benefit limitation of RCW 41.54.070 and WAC [415-113-090](#)(1).

(1) **Waiver of benefits.** If you decide not to receive a multiple system benefit, you waive the right to:

(a) Substitute your base salary between retirement systems for purposes of calculating a retirement allowance; or

(b) Combining your service from each system for purposes of determining retirement eligibility.

(2) **You are not required to retire with a multiple system benefit even if you repaid contributions as a dual member.** If you repaid previously withdrawn contributions from a prior dual member system under RCW 41.54.020, you may still elect to retire from one or more systems without receiving a multiple system benefit.

(3) **If you decline a multiple system benefit, you may withdraw your contributions.** If you elect to retire without receiving a multiple system benefit, you may withdraw your accumulated contributions from a system in lieu of receiving a retirement allowance, provided that withdrawal is otherwise permissible under the systems' provisions.

(4) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

(a) "Accumulated contributions" - WAC [415-113-030](#).

(b) "Base salary" - RCW 41.54.010(1).

(c) "Dual member" - RCW 41.54.010(4), WAC [415-113-030](#).

(d) "Dual member system" - WAC [415-113-030](#).

(e) "Multiple system benefit" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-057, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 95-03-001, § 415-113-057, filed 1/4/95, effective 2/4/95.]

CALCULATING YOUR DUAL MEMBER BENEFIT

WAC 415-113-059 Can I combine service from different systems to qualify for increased benefits? (1) You may combine service to determine retirement eligibility. You may combine your service in all systems for the sole purpose of determining your eligibility for a disability or service retirement allowance from your current system and a service retirement allowance from your prior system.

(2) **You may not combine service for any other purpose.** You may not combine your service in all systems to qualify for additional benefits offered by a particular system. Those additional benefits include but are not limited to:

(a) PERS Plan 1 military service. You may not combine service from other systems to qualify for military service credit in PERS Plan 1 under RCW 41.40.170.

(b) LEOFF Plan 2 post-separation benefits. You may not combine your accrued service under both systems for purposes of qualifying for:

(i) A LEOFF Plan 2 indexed retirement allowance under RCW 41.26.530(2); or

(ii) A refund of one hundred fifty percent of the LEOFF Plan 2 member's accumulated contributions under RCW 41.26.540.

(3) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed: "System" - RCW 41.54.010(6).

[Statutory Authority: RCW 41.50.050, 99-22-043, § 415-113-059, filed 10/29/99, effective 11/29/99; 96-20-004, § 415-113-059, filed 9/19/96, effective 10/20/96; 95-03-001, § 415-113-059, filed 1/4/95, effective 2/4/95.]

WAC 415-113-065 Can I substitute salary from one system to another? (1) You can substitute base salary between systems.

(a) If you choose to retire with a multiple system benefit, you may substitute your base salary under one dual member system for your includable compensation in a second dual member system for purposes of computing a retirement allowance from the second system. Using the substituted salary, the department will compute your average compensation under each system's own requirements.

Example 6: At retirement, Sandy is a member participant in PERS Plan 2 and has prior creditable service in TRS Plan 1. She earned her highest compensation during her PERS Plan 2 service. Sandy's PERS Plan 2 retirement allowance will be based on her PERS Plan 2 average compensation. For purposes of computing her TRS average compensation and retirement allowance, Sandy may substitute her PERS Plan 2 base salary earned over two consecutive fiscal years for her earnable compensation in TRS.

Example 7: At retirement, Pat is a member participant in TRS Plan 1 and has prior creditable service in PERS Plan 1. He earned his highest compensation during his membership in TRS Plan 1 and received a sick-leave cashout. Pat may substitute his base salary earned while a member in TRS Plan 1 for his PERS Plan 1 compensation earnable. However, because Pat may substitute only his base salary from TRS Plan 1 for his compensation earnable in PERS, his PERS average compensation will not include the cashout payments from his TRS employer.

(b) If you do not have sufficient service credit months in one dual member system to complete an average compensation period under that system, the department will substitute the appropriate number of months of base salary from another system to complete the average compensation period.

Example 8: Tim has creditable service in TRS Plan 1 and PERS Plan 2. He retires at age sixty-five after accruing twenty-four months of service in PERS Plan 2. Under PERS Plan 2, a member's average compensation period is the member's highest consecutive sixty-month period of compensation. To compute Tim's PERS Plan 2 retirement allowance, the department will substitute his highest consecutive thirty-six service credit

months of TRS base salary to complete the PERS sixty-month average compensation period.

(2) **Adjusted full-time salary is not base salary.** A multiple system retiree's adjusted full-time salary under RCW 41.32.345 shall not constitute base salary for purposes of computing the retiree's multiple system benefit.

(3) **Includable compensation defined.** For purposes of this chapter, "includable compensation" means:

- (a) Earnable compensation under TRS Plan 1, 2 or 3 as defined in RCW 41.32.010(10);
- (b) Compensation earnable under PERS Plan 1, 2 or 3 as defined in RCW 41.40.010(8);
- (c) Basic salary under LEOFF Plan 2 as defined in RCW 41.26.030 (13)(b);
- (d) Monthly salary under WSPRS Plan 1 or 2 as defined in RCW 43.43.120(23); and
- (e) Compensation earnable under SERS Plan 2 or 3 as defined in RCW 41.35.010(6).

(4) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

- (a) "Average compensation" - WAC [415-113-030](#).
- (b) "Base salary" - RCW 41.54.010(1).
- (c) "Dual member system" - WAC [415-113-030](#).
- (d) "Member participant" - WAC [415-113-030](#).
- (e) "Multiple system benefit" - WAC [415-113-030](#).
- (f) "Multiple system retiree" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-065, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and 41.54.030. 02-03-120, § 415-113-065, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-065, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-065, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-065, filed 1/4/95, effective 2/4/95.]

WAC 415-113-070 If I retire as a dual member, must I receive benefits from both systems immediately? (1) If you qualify to retire in one system but not the second system, you may nonetheless choose to retire **from both systems** and receive a multiple system benefit.

(2) If you retire with a multiple system benefit, before you have become eligible in a second system(s), you must either:

- (a) Take an actuarial reduction in the retirement allowance you receive from the second system(s); or
- (b) Defer receipt of your retirement allowance in the second system(s) under RCW 41.54.030(3).

(3) If you take an actuarial reduction under subsection (2)(a) of this section, the reduction will account for the difference between your age at the time you begin to receive the retirement allowance and the earliest age when you would be fully eligible based on your combined service. You are "fully eligible" when you meet the age and service qualifications for retirement for each system.

(4) If you defer receipt of your retirement allowance under subsection (2)(b) of this section:

(a) You will retain dual member status for the sole purpose of receiving a deferred retirement allowance from the second system(s); and

(b) You may not subsequently withdraw accumulated contributions from the second system(s).

Example 9: A sixty-two year old dual member of PERS Plan 1 and TRS Plan 2 retires. He chooses to receive PERS Plan 1 benefits but defers receipt of a TRS Plan 2 retirement allowance. If he becomes reemployed in a TRS Plan 2 eligible position, he will reenter TRS Plan 2 membership if otherwise eligible and terminate his dual member status, but he will continue to receive his PERS Plan 1 retirement allowance until he works more than the work-limit in a calendar year under WAC 415-108-710. The member's eligibility to retire from TRS Plan 2 will be based solely on his accrued service credit in TRS Plan 2 and his TRS Plan 2 retirement allowance will be based solely on his compensation while he was a member participant in TRS Plan 2.

Example 10: Assume the retiree in Example 9 above became reemployed in a PERS position rather than a TRS Plan 2 position. He could work in this position up to the work-limit in a calendar year under WAC 415-108-710 without having his PERS retirement allowance suspended. If the retiree works over the work-limit:

- The department would suspend his retirement allowance until the next calendar year. He would remain a dual member. He would be able to retire in TRS 2 if otherwise eligible;
- The retiree could choose to reenter PERS Plan 1 membership at any time, if otherwise eligible, and terminate his dual member status. His choice for membership is not retroactive. The effect on the person's right to a TRS Plan 2 benefit is the same as in Example 9. See WAC 415-108-710.

(5) If you defer your retirement allowance and die before you begin receiving the allowance, your survivor may receive a continuing benefit. If you defer receipt of your retirement allowance from a system and die before you choose to begin receiving the allowance:

(a) Your surviving spouse, if any, must choose to receive either:

(i) A joint and one hundred percent survivor option from the deferred system. If your surviving spouse selects this option, your base salary under one system may be substituted for your includable compensation in the deferred system to compute the survivor retirement allowance from the deferred system; or

(ii) A refund of your accumulated contributions from the deferred system.

(b) If you do not have a surviving spouse, the department will pay your accumulated contributions from the deferred system to:

(i) Your designated beneficiary or beneficiaries; or

(ii) Your estate, if there are no living beneficiaries.

(6) Defined terms used. Definitions for the following terms used in this section may be found in the sections listed.

(a) "Dual member system" - WAC [415-113-030](#).

(b) "Includable compensation" - WAC [415-113-065](#)(3).

(c) "Member participant" - WAC [415-113-030](#).

(d) "Multiple system participant" - WAC [415-113-030](#).

(e) "Nonmember participant" - WAC [415-113-030](#).

(f) "System" - RCW 41.54.010(6).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-070, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and 41.54.030. 02-03-120, § 415-113-070, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-070, filed 12/12/00, effective 1/12/01. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-070, filed 10/29/99, effective 11/29/99; 96-20-004, § 415-113-070, filed 9/19/96, effective 10/20/96; 95-03-001, § 415-113-070, filed

1/4/95, effective 2/4/95.]

WAC 415-113-080 Can I retire retroactively? You may retire retroactively. If you retire from all dual member systems, your retirement allowance from a prior system will be retroactive back to your accrual date under the prior system.

(1) **Accrual date determined.** The department will determine your accrual date in each system by combining your total service and applying the statute or rule designating accrual dates in the particular system. Your accrual date for purposes of this section is the date that your combined service first makes you eligible for an unreduced benefit.

Example 11: A person is a fifty-five year old member participant in PERS Plan 2 and a nonmember participant in LEOFF Plan 2. The person decides not to retire from LEOFF Plan 2 until he is eligible to retire with full benefits from PERS Plan 2 at age sixty-five. Upon retirement, he will be entitled to a LEOFF Plan 2 retirement allowance effective on his accrual date under LEOFF Plan 2 (i.e., age fifty-five).

Example 12: A person with twenty years of prior service in TRS Plan 1 becomes a member participant in PERS Plan 2 on her fifty-fourth birthday. By combining her service in both systems under chapter 41.54 RCW, she will become eligible to retire under TRS Plan 1 at age fifty-nine with twenty-five total years of service. Assume she retires from both systems at age sixty-five. Her TRS Plan 1 retirement allowance will be effective back to the date it accrued under TRS Plan 1 (i.e., the first of month following the month she turns fifty-nine).

(2) **You cannot use salary earned after your accrual date in calculating your retroactive benefit.** If you retire retroactively from a prior system, the department will not use any of the salary you earned after your accrual date to compute your benefit from the prior system.

Example 13: A PERS Plan 1 member receives a salary of \$3,000 per month. She has 30 years of service credit at age 50 and is eligible to retire with an unreduced (full) benefit.

Subsequently, she is offered a TRS Plan 3 covered position at a monthly salary of \$3,500. If she accepts the TRS Plan 3 position, will she be able to use its higher monthly salary of \$3,500 as base salary to calculate her PERS Plan 1 retirement benefit when she does retire? **No, she will not.** The TRS Plan 3 salary would have been earned after the PERS Plan 1 accrual date: The date that she first became eligible to retire with an unreduced benefit under PERS Plan 1 rules.

(3) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

- (a) "Dual member system" - WAC [415-113-030](#).
- (b) "Member participant" - WAC [415-113-030](#).
- (c) "Nonmember participant" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-080, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-080, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-080, filed 1/4/95, effective 2/4/95.]

WAC 415-113-082 Could retroactive retirement cancel my membership in a subsequent system? (1) If you retire retroactively from a prior system, you could cancel your membership in a subsequent system. If your membership in a subsequent system would have been prohibited under RCW 41.04.270 but for your status as a dual member, and you retire retroactively from a prior system, the department will cancel your membership and refund your contributions in the subsequent system under RCW 41.54.020(1). Your retroactive retirement from a prior system may cancel your membership in a subsequent system according to the following table:

How much service did you earn in your prior system?	Were you eligible to retire in the prior system before you became a member of your subsequent system?	Will retroactive retirement from your prior system cancel your membership in subsequent system?
15 years or more	No	No (See Example 13)
15 years or more	Yes	Yes, unless you retire from both the prior and subsequent system under RCW 41.54.030(2). (See Example 14)
Less than 15 years	No	No (See Example 15)
Less than 15 years See RCW 41.54.020(1) and RCW 41.04.270.	Yes	No (See Example 15)

Example 14: A nonmember participant in LEOFF Plan 2 who has accrued sixteen years of service in LEOFF Plan 2 became a member of PERS Plan 2 at age fifty-four. Because she became a member participant of PERS Plan 2 at age fifty-four, prior to attaining retirement eligibility under LEOFF Plan 2 (i.e., age fifty-five), she may later retire retroactively from LEOFF Plan 2, subject to LEOFF Plan 2 criteria, while continuing membership in PERS Plan 2.

Example 15: A nonmember participant in LEOFF Plan 2 with sixteen years of accrued service became a member of PERS Plan 2 at age fifty-five. If he attempts to retire from LEOFF Plan 2 while continuing membership in PERS Plan 2, the department will cancel his PERS Plan 2 membership and refund his PERS contributions. However, if he retires from both systems, he is entitled to retain the benefits of his PERS Plan 2 membership.

Example 16: Assume either of the retirees in Examples 13 and 14 above had accrued less than fifteen years of service in LEOFF Plan 2. In this case, RCW 41.04.270 would not apply to prevent the retirees from establishing PERS Plan 2 membership. Either person could retire retroactively from the LEOFF Plan 2 without canceling membership and participation in PERS Plan 2.

(2) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

(a) "Dual member" - RCW 41.54.010(4), WAC [415-113-041](#).

(b) "Member participant" - WAC [415-113-030](#).

(c) "Nonmember participant" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-082, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-082, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-082, filed 1/4/95, effective 2/4/95.]

WAC 415-113-084 How will my benefit be computed if I retire retroactively from LEOFF Plan 2? (1) Computation of your retroactive LEOFF Plan 2 retirement allowance. If you retire with a multiple system benefit and one of your retirement allowances is a retroactive LEOFF Plan 2 allowance, the department will compute your LEOFF Plan 2 allowance based upon the greater of:

(a) Your LEOFF Plan 2 final average salary, substituting some or all of your base salary under the second system which you earned prior to the date your LEOFF Plan 2 retirement allowance began to accrue (i.e., age fifty-five); or

(b) An indexed retirement allowance under RCW 41.26.530(2) using your LEOFF Plan 2 average compensation.

Example A person who is a nonmember participant of LEOFF Plan 2 and a member participant of PERS Plan 2 retires from both systems at age sixty-five. If he had accrued twenty-one years of creditable service in LEOFF Plan 2, the multiple system retiree's LEOFF Plan 2 retirement allowance may be based upon either: **17:** His substituted PERS Plan 2 base salary which he earned prior to attaining retirement eligibility in LEOFF at age fifty-five; or the LEOFF Plan 2 indexed retirement allowance under RCW 41.26.530(2) using his LEOFF Plan 2 average compensation. The department will use the method which results in the largest retirement allowance.

(2) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

- (a) "Member participant" - WAC [415-113-030](#).
- (b) "Multiple system benefit" - WAC [415-113-030](#).
- (c) "Multiple system retiree" - WAC [415-113-030](#).
- (d) "Nonmember participant" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-084, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-084, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-084, filed 1/4/95, effective 2/4/95.]

WAC 415-113-090 What is the maximum retirement benefit that I may receive under chapter 41.54 RCW? (1) Your multiple system benefit may not exceed the highest maximum benefit which you would be permitted to receive under any one of the dual member systems from which you are retiring if all of your service had been provided in one system. See RCW 41.54.070.

(2) **The department will compute your maximum multiple system benefit in the following order:**

(a) **Calculate the maximum benefit you could receive under each system.** The department will compute your maximum benefit according to the benefit limitation provisions of each system as if you had earned your total career service and compensation in that system. In computing your maximum benefit under each system, the department will:

(i) Apply the provisions of each system governing the calculation of your average compensation in that system; and

(ii) Assume you earned all of your career service with your last employer for purposes of determining any limitations on the inclusion of leave cashouts in your average compensation.

Example A multiple system retiree retires from TRS Plan 1 state employment with prior creditable PERS Plan 1 **18:** service. His PERS employer pays him an accrued sick leave cashout at termination. Because a sick leave cashout from a state agency employer is not includable as TRS earnable compensation, the department will not include the cashout in the retiree's average compensation for purposes of computing either his PERS Plan 1 or TRS Plan 1 maximum benefit.

Example A multiple system retiree retires from PERS Plan 1 local government employment and receives a sick **19:** leave cashout. Because a sick leave cashout from a local government employer may be included as earnable compensation, the department will include the sick leave cashout to compute the retiree's maximum benefits under both PERS Plan 1 and TRS Plan 1.

(b) **Determine your retirement allowances from each system.** After computing your maximum benefit, the department will determine the retirement allowances to which you are entitled from each system under chapter 41.54 RCW before making any reduction under RCW 41.54.070. If applicable, the department will then reduce the amount of your retirement allowances provided by either of the dual member systems for:

- (i) Your status as a nonmember participant of WSPRS Plan 1 or 2 pursuant to RCW 43.43.280(2); or

(ii) Your choice to retire early from a Plan 2 system under RCW 41.40.630(2), 41.32.765(2), 41.35.420(2), and 41.26.430 (2) or Plan 3 system under RCW 41.32.875(2), 41.35.680 (2), and 41.40.820(2).

(c) **Compute your total multiple system benefit.** Upon computing your retirement allowances from each system and making any applicable reductions under (b) of this subsection, the department will add the systems' allowances to compute your total multiple system benefit.

(d) **Compare your total multiple system benefit with your maximum benefit and, if necessary, proportionately reduce your retirement allowances.** The department will then compare your total multiple system benefit with your maximum benefit calculated in (a) of this subsection. If your total multiple system benefit exceeds your maximum benefit, the department will proportionately reduce your retirement allowances provided by each system as follows:

(i) Calculate what proportion your total multiple system benefit is provided by each system separately; and

(ii) Proportionately reduce the benefit provided by each system to account for the excess of your total multiple system benefit over your maximum benefit.

Example 20: A person with twenty-nine years of prior service in TRS Plan 1 and one year of subsequent service in PERS Plan 2 retires from both systems at age sixty-five. The retiree's TRS Plan 1 average compensation is thirty thousand dollars. The TRS Plan 1 maximum benefit is sixty percent of average compensation. The retiree's maximum TRS benefit is eighteen thousand dollars or one thousand five hundred dollars per month. The retiree's PERS Plan 2 average compensation is twenty-eight thousand dollars. The retiree's maximum PERS 2 benefit is sixteen thousand eight hundred dollars or one thousand four hundred dollars per month. The retiree's maximum benefit is the higher of the two amounts, one thousand five hundred dollars per month.

Assume the retiree's accrued service is such that her actual TRS Plan 1 monthly benefit is one thousand four hundred fifty dollars and her PERS Plan 2 monthly benefit is one hundred dollars. The retiree's total multiple system benefit is the sum of her TRS Plan 1 and PERS Plan 2 benefits, or one thousand five hundred fifty dollars. Because the retiree's total multiple system benefit exceeds her maximum benefit by fifty dollars, the department would proportionately reduce her TRS Plan 1 and PERS Plan 2 benefits. Her TRS Plan 1 benefit is 29/30 of her total service or ninety-seven percent, and her PERS Plan 2 benefit is 1/30 of total service, or three percent. The department would reduce her TRS Plan 1 benefit by ninety-seven percent of the overage, or forty-eight dollars and fifty cents ($50 \times .97$) and her PERS Plan 2 benefit by three percent of the overage, or one dollar and fifty cents ($50 \times .03$).

(3) **If you select a benefit payment option, the department will reduce your multiple system benefit to account as appropriate.** After making any applicable maximum benefit reductions, the department will further reduce your benefit if you choose:

(a) To withdraw your accumulated contributions at the time you retire from TRS Plan 1;

(b) A survivor benefit option; or

(c) A cost-of-living adjustment (COLA) option.

(4) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed.

(a) "Average compensation" - WAC [415-113-030](#).

(b) "Dual member" - RCW 41.54.010(4), WAC [415-113-041](#).

(c) "Dual member system" - WAC [415-113-030](#).

(d) "First class city system" - WAC [415-113-030](#).

- (e) "Member participant" - WAC [415-113-030](#).
- (f) "Multiple system benefit" - WAC [415-113-030](#).
- (g) "Multiple system retiree" - WAC [415-113-030](#).
- (h) "Nonmember participant" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-090, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050(5) and 41.54.070. 02-03-120, § 415-113-090, filed 1/23/02, effective 3/1/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-090, filed 10/29/99, effective 11/29/99; 96-20-004, § 415-113-090, filed 9/19/96, effective 10/20/96; 95-03-001, § 415-113-090, filed 1/4/95, effective 2/4/95.]

WAC 415-113-100 Am I eligible for a lump sum retirement allowance? (1) If you retire with a multiple system benefit and one of your retirement allowances is less than fifty dollars per month, you may receive a lump sum payment as allowed under RCW 41.54.090.

(2) Unless you are retiring from TRS Plan 1, the department will use your standard retirement allowance to determine your eligibility for lump sum cashouts under RCW 41.54.090.

(3) If you are retiring from TRS Plan 1, the department will use your maximum retirement allowance under TRS Plan 1 to determine your eligibility for lump sum cashouts under RCW 41.54.090.

(4) **Defined terms used.** Definitions for the following terms used in this section may be found in the sections listed: "Multiple system benefit" - WAC [415-113-030](#).

[Statutory Authority: RCW 41.50.050(5) and chapter 41.54 RCW. 02-18-046, § 415-113-100, filed 8/28/02, effective 9/30/02. Statutory Authority: RCW 41.50.050. 99-22-043, § 415-113-100, filed 10/29/99, effective 11/29/99; 95-03-001, § 415-113-100, filed 1/4/95, effective 2/4/95.]

WAC 415-113-200 SERS and PERS concurrent employment. For the purposes of this section and pursuant to RCW 41.35.005, 41.35.010, 41.40.010, and 41.54.100, "concurrent employment" refers to simultaneous employment in an eligible SERS Plan 2 or Plan 3 position and an eligible PERS Plan 2 or Plan 3 position.

If a member has been concurrently employed at any time, this section governs the calculation of service credit, average final compensation, and retirement benefits attributable to all periods of PERS employment, SERS employment, and concurrent employment.

(1) **Can I participate in SERS and PERS at the same time?** Yes, you may participate in SERS and PERS at the same time when employed concurrently in a PERS eligible position and a SERS eligible position. Your SERS employer will report your SERS eligible service in SERS. Your PERS employer will report your PERS eligible service in PERS.

(2) **Will the factors used to calculate my defined benefit be different because of concurrent employment in SERS and PERS?** No, the department will calculate your service credit and average final compensation as if all of your employment was reported in one system. These two factors are used to calculate your defined benefit.

(3) **Will the amount of my benefit be different because of concurrent employment?**

(a) If you are concurrently employed in SERS Plan 2 and PERS Plan 2, the amount of your benefit from SERS and PERS combined will be the same as if all of your service had been reported and you received a benefit in one system, because:

(i) SERS Plan 2 and PERS Plan 2 both use identical two-percent benefit formulas; and

(ii) Your total service credit and average final compensation will not be different than if all of your service had been reported in one system pursuant to subsection (2) of this section.

(b) If you are concurrently employed in SERS Plan 3 and PERS Plan 2, the amount of your benefit may be larger or smaller than if all of your service had been reported in one system:

(i) SERS Plan 3 uses a one-percent defined benefit formula and has a defined contribution component. You are responsible for the investment of your defined contribution component, which is subject to investment gains or losses; therefore, the dollar value of your total benefit may be greater or less than what you would have received if all of your service had been reported in one defined benefit system.

(ii) The allocation of your service credit while concurrently employed, as described in subsection (4) of this section, may also affect the dollar value of your benefit.

(4) **How is my service credit granted while concurrently employed?** As a concurrently employed member, you are entitled to exactly the same amount of service credit for your SERS and PERS service combined that you would have received had all of your service been reported in one system.

To calculate your service credit the department will:

(a) Combine your SERS and PERS service to determine the amount of service credit you would have earned had all of your service been reported in one system.

(b) Calculate and grant service credit in SERS based only on your reported SERS service.

(c) Calculate and grant service credit in PERS by subtracting the amount of service credit granted for SERS in (b) of this subsection from the amount of service credit calculated in (a) of this subsection that you would have earned had all of your service been reported in one system (see example 1):

(i) For any month in which you receive one month of service credit in SERS for a calendar month of employment, you will not receive any PERS service credit in that month.

(ii) The combined service credit in SERS and PERS may not exceed one month of service for a calendar month of employment.

(d) Adjust the SERS service credit at the conclusion of each school year in accordance with the provisions of RCW 41.35.180. This adjustment may cause changes in the combined SERS/PERS service credit and/or changes in the PERS service credit. (See example 2).

Example 1: Monthly computation of concurrent employment service credit.

Part-time SERS and part-time PERS.

(a) During a month, a member works 80 hours at a school district and 100 hours at a county. If all of the service had been reported in one system, the maximum the member could have earned is one service credit for that month. The member will be granted .5 service credit in SERS based on the 80 hours of service reported in SERS and will receive .5 service credit in PERS based on subtracting the .50 service credit in SERS from the maximum of 1.00 service credit.

(b) During a month, a member works 65 hours at a school district and 30 hours at a county. If all of the service had been reported in one system, the maximum the member could have earned is one service credit for that month. The member will be granted .25 service credit in SERS based on the 65 hours of service reported in SERS and will receive .75 service credit in PERS based on subtracting the .25 service credit in SERS from the maximum of 1.00 service credit.

Full-time SERS and part-time PERS.

During a month, a member works 172 hours for an educational service district and works 30 hours for a state agency. If all of the service had been reported in one system, the maximum the member could have earned is one service credit for that month. The member will be granted one month of service credit in SERS based on the 172 hours of service reported in SERS and will receive 0.0 service credit in PERS (even though they worked 30 hours) based on subtracting the 1.00 service credit in SERS from the maximum of 1.00 service credit.

Part-time SERS and full-time PERS.

During a month, a member works 40 hours for a school district and 180 hours for a city. If all of the service had been reported in one system, the maximum the member could have earned is one service credit for that month. The member will be granted .25 service credit in SERS based on the 40 hours of service reported in SERS and will receive .75 service credit in PERS based on subtracting the .25 service credit in SERS from the maximum of 1.00 service credit.

Example 2: Application of the educational service credit rules and the effects on concurrent employment service credit computation.

During September, October, and November a member works 60 hours, 30 hours, and 70 hours in SERS and works 90 hours, 30 hours, and 60 hours in PERS, respectively. Based on these hours, the member would have been granted .25, .25, and .50 service credits in SERS and .75, 0.0, and .50 in PERS. The member's service credit calculated on a monthly basis through November is shown in Table 1 below.

At the end of the school year, the educational service credit rules (RCW 41.35.180) are applied. The application of these rules may cause one or more months of SERS service credit to change. A change in the SERS service credit for any given month may cause the combined SERS/PERS service credit to change. See Table 2, second line. The PERS service credit would then need to be recalculated for any month that the SERS service credit changed.

The members service for the entire school year is shown in Table 2 below. Applying the educational service credit rules, the member is now entitled to six service credit months in SERS for the school year (.50 in each month of September through August) based on working a total of 750 hours for the year. Thus, the service credit in September would be changed to .50 service credit in SERS and .50 credit in PERS. The service credit in October would be changed to .50 service credit in SERS and would remain at 0.0 service credit in PERS. November's service credit calculation is not affected by the application of the educational service credit rules.

Table 1: Month by Month Determination

	HOURS			SERVICE CREDIT		
	Combined PERS/SERS	SERS	PERS	Combined PERS/SERS	SERS	PERS
Sept	150	60	90	1	0.25	0.75
Oct	60	30	30	.25	.25	0.00
Nov	130	70	60	1	0.50	0.50

Table 2: After RCW 41.35.180 Adjustment

	HOURS			SERVICE CREDIT		
	Combined PERS/SERS	SERS	PERS	Combined PERS/SERS	SERS	PERS
Sept	150	60	90	1	0.5	0.5
Oct	60	30	30	0.5	0.5	0
Nov	130	70	60	1	0.5	0.5
Dec	120	60	60	1	0.5	0.5
Jan	140	70	70	1	0.5	0.5
Feb	160	90	70	1	0.5	0.5
Mar	130	60	70	1	0.5	0.5
Apr	140	70	70	1	0.5	0.5
May	130	70	60	1	0.5	0.5
Jun	130	70	60	1	0.5	0.5
Jul	80	40	40	0.5	0.5	0
Aug	120	60	60	1	0.5	0.5
		750		11	6	5

(5) **How is my average final compensation calculated if I have been concurrently employed?** Your average final compensation will be calculated by combining **all** compensation earnable and service credit from **all** periods of SERS employment, PERS employment, and concurrent employment and then determining your highest consecutive sixty service credit months prior to your retirement, termination, or death. If an authorized leave occurs during the highest consecutive sixty service credit months, amounts earned during the period of leave will not be used in the calculation of average final compensation, except under RCW 41.40.710(2), 41.35.470(2) or 41.35.650(2).

(6) **How is my defined benefit in each system calculated?** A retirement allowance will be calculated using the appropriate formula for each system and plan as described in chapters 41.40 and 41.35 RCW, except that:

(a) The PERS service credit granted under subsection (4) of this section will be used in the PERS calculation and the SERS service credit granted under subsection (4) of this section will be used in the SERS calculation; and

(b) The average final compensation calculated under subsection (5) of this section will be used as the average final compensation for both PERS and SERS.

[Statutory Authority: RCW 41.50.050(5), chapters 41.32, 41.34, 41.35, 41.40, and 41.50 RCW. 02-03-120, § 415-113-200, filed 1/23/02, effective 3/1/02. Statutory Authority: Chapters 41.32, 41.34, 41.35, 41.50 RCW. 01-01-059, § 415-113-200, filed 12/12/00, effective 1/12/01.]