

RCW 41.04.445 Members' retirement contributions—Pick up by employer—Implementation. (1) This section applies to all members who are:

- (a) Judges under the retirement system established under chapter 2.10, 2.12, or 2.14 RCW;
- (b) Employees of the state under the retirement system established by chapter 41.32, 41.37, 41.40, or 43.43 RCW;
- (c) Employees of school districts under the retirement system established by chapter 41.32 or 41.40 RCW, except for substitute teachers as defined by RCW 41.32.010;
- (d) Employees of educational service districts under the retirement system established by chapter 41.32 or 41.40 RCW; or
- (e) Employees of community college districts under the retirement system established by chapter 41.32 or 41.40 RCW.

(2) Only for compensation earned after the effective date of the implementation of this section and as provided by section 414(h) of the federal internal revenue code, the employer of all the members specified in subsection (1) of this section shall pick up only those member contributions as required under:

- (a) RCW 2.10.090(1);
- (b) RCW 2.12.060;
- (c) RCW 2.14.090;
- (d) RCW 41.32.263;
- (e) RCW 41.32.350;
- (f) RCW 41.40.330 (1) and (3);
- (g) RCW 41.45.061 and 41.45.067;
- (h) RCW 41.34.070;
- (i) *RCW 43.43.300; and
- (j) RCW 41.34.040.

(3) Only for the purposes of federal income taxation, the gross income of the member shall be reduced by the amount of the contribution to the respective retirement system picked up by the employer.

(4) All member contributions to the respective retirement system picked up by the employer as provided by this section, plus the accrued interest earned thereon, shall be paid to the member upon the withdrawal of funds or lump sum payment of accumulated contributions as provided under the provisions of the retirement systems.

(5) At least forty-five days prior to implementing this section, the employer shall provide:

- (a) A complete explanation of the effects of this section to all members; and
- (b) Notification of such implementation to the director of the department of retirement systems. [2007 c 492 s 4; 2000 c 247 s 1102; 1995 c 239 s 323; 1992 c 212 s 15; 1990 c 274 s 6; 1988 c 109 s 24; 1985 c 13 s 2; 1984 c 227 s 2.]

***Reviser's note:** RCW 43.43.300 was repealed by 2001 c 329 s 12.

Effective dates—Subchapter headings not law—2000 c 247: See RCW 41.40.931 and 41.40.932.

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.

Findings—Effective date—Construction—1990 c 274: See notes following RCW 41.32.010.

Effective date—1988 c 109: See note following RCW 2.10.030.

Purpose—Application—1985 c 13: "The sole purpose of this 1985 act is to clarify and more explicitly state the intent of the legislature in enacting chapter 227, Laws of 1984. This 1985 act makes no substantive changes in the meaning or impact of that chapter and the provisions of this 1985 act shall be deemed to have retrospective application to September 1, 1984." [1985 c 13 s 1.]

Retrospective application—1985 c 13: "This act shall have retrospective application to September 1, 1984." [1985 c 13 s 8.]

Effective date—Conflict with federal requirements—Severability—1984 c 227: See notes following RCW 41.04.440.

Benefits not contractual right until date specified: RCW 41.34.100.