

RCW 73.16.055 Determination of pension benefits and liabilities for reemployed persons. (1)(a) In the case of a right provided under any state law governing pension benefits for state employees, the right to pension benefits of a person reemployed under this chapter shall be determined under this section.

(b) A person reemployed under this chapter shall be treated as not having incurred a break in service with the state because of the person's period of service in the uniformed services.

(c) Each period served by a person in the uniformed services shall, upon reemployment under this chapter, be deemed to constitute service with the state for the purpose of determining the nonforfeitability of the person's accrued benefits and for the purpose of determining the accrual of benefits under the plan.

(2) When the state is reemploying a person under this chapter, the state is liable to an employee pension benefit plan for funding any obligation of the plan to provide the pension benefits described in this section and shall allocate the amounts of any employer contribution for the person in the same manner and to the same extent the allocation occurs for other employees during the period of service. For purposes of determining the amount of such liability and any obligation of the plan, earnings and forfeitures shall not be included. For purposes of determining the amount of such liability and purposes of a state law governing pension benefits for state employees, service in the uniformed services that is deemed under subsection (1) of this section to be service with the state shall be deemed to be service with the state under the terms of the plan or any applicable collective bargaining agreement.

(3) A person reemployed by the state under this chapter is entitled to accrued benefits pursuant to subsection (1)(a) of this section that are contingent on the making of, or derived from, employee contributions or elective deferrals (as defined in section 402(g)(3) of the internal revenue code of 1986) only to the extent the person makes payment to the plan with respect to such contributions or deferrals. No such payment may exceed the amount the person would have been permitted or required to contribute had the person remained continuously employed by the state throughout the period of uniformed service. Any payment to the plan described in this subsection shall be made during the period beginning with the date of reemployment and whose duration is three times the period of the person's services, such payment period in the uniformed services, not to exceed five years.

(4) For purposes of computing an employer's liability of the employee's contributions under subsection (2) of this section, the employee's compensation during the period of service shall be computed:

(a) At the rate the employee would have received but for the period of service in subsection (1)(b) of this section; or

(b) In the case that the determination of such rate is not reasonably certain, on the basis of the employee's average rate of compensation during the twelve-month period immediately preceding such period or if shorter, the period of employment immediately preceding such period. [2001 c 133 s 9.]

Effective date—2001 c 133: See note following RCW 73.16.005.