

**RCW 41.05.300 Salary reduction agreements—Authorized.** (1) The state of Washington may enter into salary reduction agreements with employees and school employees pursuant to the internal revenue code, for the purpose of making it possible for employees and school employees to select on a "before-tax basis" certain taxable and nontaxable benefits. The purpose of the salary reduction plan established in this chapter is to attract and retain individuals in governmental service by permitting them to enter into agreements with the state to provide for benefits pursuant to 26 U.S.C. Sec. 125, 26 U.S.C. Sec. 129, and other applicable sections of the internal revenue code.

(2) Nothing in the salary reduction plan constitutes an employment agreement between the participant and the state, and nothing contained in the participant's salary reduction agreement, the plan, this section, or RCW 41.05.123, 41.05.310 through 41.05.360, and 41.05.295 gives a participant any right to be retained in state employment. [2018 c 260 § 19; 2008 c 229 § 3; 1995 1st sp.s. c 6 § 11.]

**Effective date—2008 c 229:** See note following RCW 41.05.295.

**Effective date—1995 1st sp.s. c 6:** See note following RCW 28A.400.410.