RCW 41.45.070 Supplemental rate. (1) In addition to the basic employer contribution rate established in RCW 41.45.060 or *41.45.054, the department shall also charge employers of public employees' retirement system, teachers' retirement system, school employees' retirement system, public safety employees' retirement system, or Washington state patrol retirement system members an additional supplemental rate to pay for the cost of additional benefits, if any, granted to members of those systems. Except as provided in subsections (6), (7), (9), and (10) of this section, the supplemental contribution rates required by this section shall be calculated by the state actuary and shall be charged regardless of language to the contrary contained in the statute which authorizes additional benefits.

(2) In addition to the basic member, employer, and state contribution rate established in RCW 41.45.0604 for the law enforcement officers' and firefighters' retirement system plan 2, the department shall also establish supplemental rates to pay for the cost of additional benefits, if any, granted to members of the law enforcement officers' and firefighters' retirement system plan 2. Except as provided in subsection (6) of this section, these supplemental rates shall be calculated by the actuary retained by the law enforcement officers' and firefighters' board and the state actuary through the process provided in RCW 41.26.720(1)(a) and the state treasurer shall transfer the additional required contributions regardless of language to the contrary contained in the statute which authorizes the additional benefits.

(3) The supplemental rate charged under this section to fund benefit increases provided to active members of the public employees' retirement system plan 1 and the teachers' retirement system plan 1 shall be calculated as the level percentage of all system pay needed to fund the cost of the benefit over a fixed 15-year period, using projected future salary growth and growth in system membership. The supplemental rate to fund benefit increases provided to active members of the public employees' retirement system plan 1 shall be charged to all system employers in the public employees' retirement system, the school employees' retirement system, and the public safety employees' retirement system. The supplemental rate to fund benefit increases provided to active members of the teachers' retirement system plan 1 shall be charged to all system employers in the teachers' retirement system.

(4) The supplemental rate charged under this section to fund benefit increases provided to active and retired members of the public employees' retirement system plan 2 and plan 3, the teachers' retirement system plan 2 and plan 3, the public safety employees' retirement system plan 2, the school employees' retirement system plan 2 and plan 3, or the Washington state patrol retirement system shall be calculated as the level percentage of all members' pay needed to fund the cost of the benefit, as calculated under RCW 41.45.060, 41.45.061, 41.45.0631, or 41.45.067.

(5) The supplemental rate charged under this section to fund postretirement adjustments which are provided on a nonautomatic basis to current retirees shall be calculated as the percentage of pay needed to fund the adjustments as they are paid to the retirees. The supplemental rate charged under this section to fund increases in the automatic postretirement adjustments for active or retired members of the public employees' retirement system plan 1 and the teachers' retirement system plan 1 shall be calculated as the level percentage of pay needed to fund the cost of the automatic adjustments over a

fixed 15-year period, using projected future salary growth and growth in system membership. The supplemental rate to fund increases in the automatic postretirement adjustments for active members or retired members of the public employees' retirement system plan 1 shall be charged to all system employers in the public employees' retirement system, the school employees' retirement system, and the public safety employees' retirement system. The supplemental rate to fund increases in automatic postretirement adjustments for active members or retired members of the teachers' retirement system plan 1 shall be charged to all system employers in the teachers' retirement system.

(6) A supplemental rate shall not be charged to pay for the cost of additional benefits granted to members pursuant to chapter 340, Laws of 1998.

(7) A supplemental rate shall not be charged to pay for the cost of additional benefits granted to members pursuant to **chapter 41.31A RCW; section 309, chapter 341, Laws of 1998; or section 701, chapter 341, Laws of 1998.

(8) A supplemental rate shall not be charged to pay for the cost of additional benefits granted to members and survivors pursuant to chapter 94, Laws of 2006.

(9) A supplemental rate shall not be charged to pay for the cost of the additional benefits granted to members of the teachers' retirement system and the school employees' retirement system plans 2 and 3 in sections 2, 4, 6, and 8, chapter 491, Laws of 2007 until September 1, 2008. A supplemental rate shall not be charged to pay for the cost of the additional benefits granted to members of the public employees' retirement system plans 2 and 3 under sections 9 and 10, chapter 491, Laws of 2007 until July 1, 2008.

(10) A supplemental rate shall not be charged to pay for the cost of the additional benefits granted to members of the public employees' and the teachers' retirement systems plans 1 in Substitute Senate Bill No. 5862 (TRS & PERS plan 1 COLA). [2026 c 268 s 917; 2025 c 381 s 4; 2009 c 561 s 4; 2007 c 491 s 12; 2006 c 94 s 3; (2005 c 327 s 10 expired July 1, 2006); 2004 c 242 s 41. Prior: (2003 1st sp.s. c 11 s 3 repealed by 2005 c 327 s 11); 2003 c 92 s 5; prior: 2001 2nd sp.s. c 11 s 16; 2001 2nd sp.s. c 11 s 15; 2000 c 247 s 505; 1998 c 340 s 10; 1995 c 239 s 310; 1990 c 18 s 2; 1989 1st ex.s. c 1 s 1; 1989 c 273 s 7.]

Reviser's note: *(1) RCW 41.45.054 was decodified by 2005 c 370 s 5, effective September 1, 2005.

**(2) Chapter 41.31A RCW was repealed by 2007 c 491 s 13, effective January 2, 2008, however, RCW 41.31A.020 was also amended by 2007 c 491 s 1 and 2007 c 492 s 10. For rule of construction, see RCW 1.12.025(1).

Effective date—2026 c 268: See note following RCW 28B.15.210.

Effective date—2025 c 381: See note following RCW 41.45.035.

Effective date—2009 c 561: See note following RCW 41.45.010.

Severability—Conflict with federal requirements—2007 c 491: See notes following RCW 41.32.765.

Effective date—2006 c 94 s 3: "Section 3 of this act takes effect July 1, 2006." [2006 c 94 s 4.]

Expiration date—2005 c 327 s 10: "Section 10 of this act expires July 1, 2006." [2005 c 327 s 13.]

Effective date—2004 c 242: See RCW 41.37.901.

Effective date—2003 1st sp.s. c 11: See note following RCW 41.45.035.

Effective date—2003 c 92: See RCW 41.26.906.

Effective date—2001 2nd sp.s. c 11: See note following RCW 41.45.010.

Effective date—2001 2nd sp.s. c 11: See note following RCW 41.45.030.

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

Effective date—1998 c 341: See RCW 41.35.901.

Effective date—1998 c 340: See note following RCW 2.10.146.

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.

Effective date—1990 c 18: See note following RCW 41.45.060.

Benefits not contractual right until date specified: RCW 41.34.100.