

# SENATE BILL REPORT

## HB 2419

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As Reported By Senate Committee On:  
Ways & Means, February 18, 2004

**Title:** An act relating to calculating the retirement allowance of a member of the law enforcement officers' and fire fighters' retirement system plan 2 who is killed in the course of employment.

**Brief Description:** Calculating the retirement allowance of a member of the law enforcement officers' and fire fighters' retirement system plan 2 who is killed in the course of employment.

**Sponsors:** Representatives G. Simpson, Delvin, Cooper, Hinkle, Chase, Morrell and Conway.

**Brief History:**

**Committee Activity:** Ways & Means: 2/18/04 [DP].

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### SENATE COMMITTEE ON WAYS & MEANS

**Majority Report:** Do pass.

Signed by Senators Zarelli, Chair; Hewitt, Vice Chair; Parlette, Vice Chair; Carlson, Doumit, Fairley, Fraser, Hale, Honeyford, Pflug, Prentice, Rasmussen, Regala, Roach, B. Sheldon and Winsley.

**Staff:** Erik Sund (786-7454)

**Background:** Several death benefits are payable to Law Enforcement Officers' and Fire Fighters' Retirement System, Plan 2 (LEOFF 2) members who die while in active service. Among these is a survivor benefit paid to the spouse or eligible survivor. This survivor benefit takes the form of the greater of: 1) the member's accumulated contributions, or if the member has ten or more years of service, 150 percent of the member's accumulated contributions; or 2) the member's earned retirement benefit, reduced for payment in the form of a survivor benefit and also reduced from the LEOFF 2 normal retirement age to the member's age at death.

The survivor benefits paid on behalf of members of the Public Employees' Retirement System, the School Employees' Retirement System, and the Teachers' Retirement System killed in the course of employment are not subject to early retirement reductions.

The survivor of a LEOFF 2 member who dies as a result of injuries sustained in the course of employment is also eligible for a \$150,000 lump-sum death benefit and may be eligible for additional benefits from the Department of Labor and Industries, which includes payment of burial expenses and a monthly benefit of 60 percent of gross wages, up to a maximum of 120 percent of the state's average wage.

**Summary of Bill:** The survivor benefit paid from a member's earned retirement benefit to survivors of LEOFF 2 members killed in the course of employment is not subject to an early retirement actuarial reduction.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** (From companion SB 6278) This bill was unanimously endorsed by the LEOFF 2 Retirement Board. Similar legislation that was enacted last year provided similar provisions for other public employees, so this bill is needed as a matter of fairness.

**Testimony Against:** None.

**Testified:** (From companion SB 6278) Steve Nelsen, LEOFF Plan 2 Retirement Board (pro).